Securities code 3016

Episil-Precision Inc.
2025 Sustainability Report



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About this Report

This report is prepared by EPi Inc. (stock code 3016, hereinafter referred to as "EPi" and "the Company"), in accordance with the reporting standards issued by the Global Reporting Initiative (GRI) and the "Operation Methods for the Preparation and Submission of Sustainability Reports of Listed Companies" issued by the Taiwan Stock Exchange. This report also disclose relevant sustainability information in accordance with the standards of Sustainability Accounting Standards Board (SASB). In recognition of the increasing sustainable responsibilities and missions to shareholders, employees and related stakeholders, EPi has always adhered to the principles of sincerity, transparency, openness and sustainable progress, and will explain our sustainable development of the economy, environment and society in 2025 to various stakeholders through this report.

This report will detail our efforts to implement our commitment to sustainable development, including company profile, sustainable governance, environmental sustainability, product innovation and supply chain management, employee care and social welfare.

For information such as financial analysis and operating overview, please refer to the 2025 annual report. All financial information refers to financial reports that have been verified and certified by accountants. You can go to the "Investment Relations" of EPi's website to query relevant information.

Report period

This report discloses economic, environmental and social performance data for 2025 (January 1 to December 31, 2025). For the completeness and comparability of the information, some performance data is retrospective to December 31, 2023, and earlier.

Scope and Boundaries of the Report

The boundary of this report is EPi Inc., and its operating areas are Taiwan FAB1, FAB2, FAB3, and FAB4 (factory registration certificate obtained on November 26, 2024), for 96.4% of the total turnover of the consolidated financial statements. Subsidiaries are not included in the disclosure scope, but considering the sustainable development of the corporate group, some sustainable performance of subsidiaries will be presented in this report.

Compilation principles

Refer to the GRI Sustainability Reporting Standards issued by the Global Reporting Initiatives (GRI), the Sustainability Accounting Standards Board (SASB) standards, and the "Operation Methods for the Preparation and Submission of Sustainability Reports by Listed Companies" issued by the Taiwan Stock Exchange, the disclosure report EPi's operating strategy, investment and performance in sustainable development.

Information Computing Basics

All information and statistical data in this report come from the results of statistical surveys and compilations conducted by relevant responsible departments. Some financial figures in the operating performance chapter are quoted from financial statements certified by accountants. All financial figures in the report are expressed in New Taiwan dollars. The collection, measurement and calculation methods of data information is mainly based on compliance with international

regulations or local regulations. If there are no special provisions in regulations, international standards shall prevail, such as If no international standards are applicable, refer to industry standards or industry practices.

Report management method

The relevant department heads will review the content and accuracy of each chapter and release it after approval by the board of directors.

Publish information	Follow standards	Certification/ Certification agency	Third-Party Opinion Index
Financial Data	annual financial report	Pricewaterhouse eCoopers Taiwan (PwC Taiwan)	Financial Statements and Independent Auditors' Report
Greenhouse gas emissions data	In accordance with ISO 14064-3:2018, EPi's greenhouse gas data has been verified as meeting the requirements of ISO 14064-1:2018.	LRQA Group Limited Taiwan Branch	Pages 78 of this report：Greenhouse gas emission verification, and page 80、147~149 of this report
Limited assurance	ISAE 3000 Revised	We Win CPAs Firm	Pages 158-162 of this report: Independent Auditors' Limited Assurance Report

Issued

Sustainability reports are issued regularly every year and are available for browsing and downloading on the EPi website.

Last release date: August 2025

Release date: August 2026

Next release date: before August 2027

Contact unit for this report

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Message from Executives

Over the past year, while global economic inflation moderated and monetary policies gradually adjusted, the business environment remained highly challenging due to persistent uncertainties, including geopolitical risks, supply chain restructuring, and escalating technological competition. Concurrently, enterprises worldwide accelerated low-carbon transitions and sustainable governance to mitigate the long-term impacts of climate change and increasingly stringent regulatory compliance. Under these circumstances, EPi's management team prudently navigated market dynamics, strengthened operational resilience, and remained dedicated to creating long-term value for both the enterprise and society.

In 2025, the recovery of the consumer electronics industry remained modest, and the market demand structure continued to undergo structural adjustments, posing ongoing pressures on EPi's overall operations. In response to these external uncertainties, the management team not only prioritized operational efficiency enhancements but also deepened technology R&D and product portfolio deployment to consolidate our core competitiveness. Concurrently, upholding the principles of sustainable development, we steadily advanced green manufacturing and supply chain management, laying a more robust foundation for the company's medium-to-long-term growth. We firmly believe that only by refining our corporate constitution and driving innovation amid adversity can the enterprise advance steadily through a changing landscape.

EPi's management team profoundly recognizes the close correlation between corporate sustainability and risk management, particularly the potential impacts driven by climate change and energy transitions. Consequently, the team places a high strategic premium on risk identification, response, and adaptation in its operational management. These related risks have been integrated into the company's enterprise risk management (ERM) framework, where they are regularly reviewed and reported to management through internal governance mechanisms. Through systematic energy-saving measures and management practices, EPi has progressively enhanced its energy efficiency; in 2025, the company completed 29 energy-saving initiatives, successfully achieving its annual targets. We regard ESG as a vital mechanism for assessing our operational health and propelling the enterprise toward net-zero goals, thereby establishing a differentiated competitive advantage in the market.

Upholding the spirit of human rights protection and sustainable development, EPi adheres to its Corporate Governance and Ethical Corporate Management Best Practice Principles to optimize its internal governance structure and enhance operational transparency. Concurrently, we prioritize employee development and well-being, striving to foster an outstanding work environment, while actively dedicating resources to environmental protection and social welfare to strengthen our employees' alignment with and participation in sustainability initiatives. In 2025, EPi completed its inaugural Human Rights Due Diligence (HRDD) report. The findings indicated zero high-risk issues, and the company has since continued its voluntary improvements and management optimizations. Furthermore, we have deepened our engagement with public welfare groups across environmental protection, social services, and charitable causes, fulfilling our corporate social responsibility and honoring our commitment to giving back to society.

Looking ahead, during this critical transition phase as Taiwan advances toward net-zero emissions, EPi views sustainable development as a core corporate strategy. Through various ESG action plans, we aim to balance short-term operational stability with medium-to-long-term growth

momentum. We will continue to enhance communication with our stakeholders, respond to societal expectations, and drive the enterprise toward resilient and long-term sustainable growth through innovative and accountable actions.

Episil-Precision Inc.

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Chairman JH Shyu 

President JS Wen 

Chapter 1 Sustainable Management

1.1 About EPi

Company Profile

Company Name	EPi Inc.
Chairman	JH Shyu
Date of establishment	November 9, 1998
Number of employees	706
Capital amount	NT $ 2,885,418,190 (as of December 31, 2025)
stronghold	Hsinchu, Taiwan
Main business and services	R&D, manufacture and sell of Silicon/SiC/GaN epitaxial materials

EPi was established in Hsinchu Science Park in 1998 as a reinvestment company of Episil Technology Co. Ltd. EPi is a professional epitaxial process supplier, dedicated to the R&D and manufacturing of silicon epitaxial and compound semiconductor epitaxial ("wide bandgap semiconductors", WBG). The epitaxial products, creating unique operating niches in the industry, are used in various discrete components and Power semiconductors. EPi provides various specifications and sizes of silicon epitaxial products, silicon carbide epitaxial and silicon-based gallium nitride epitaxial. Compound epitaxy is one of the important technologies for energy-saving products. The specifications from the substrate to the epitaxial layer can be designed and produced according to the customer's requirements. Based on different characteristics and needs, suitable production methods and process conditions can be selected and designed. EPi will continue to develop and promote GaN and SiC epitaxial materials to meet the requirements of power saving and energy conversion efficiency improvement in the electronic power market, which are necessary for the semiconductor industry in the global demands such as 5G, electric vehicles, Internet of Things, and green energy.

Milestones and Prospects of EPi

1998	● Precision Silicon Corp. established in Hsinchu Science Park, Taiwan ● Capital of NTD 370,000,000
1999	● Lising fab opened, Epi production started ● Cash injection raised capital to NTD 500,000,000
2000	● Merit Certificate for ISO 9002 ● Cash injection raised capital to NTD 600,000,000
2001	● Registered trademark “PRECISION” (Intellectual Property Office, Ministry of Economic Affairs, R.O.C.) ● Merit Certificate for ISO 14001
2002	● Precision Silicon Japan Co, Ltd established ● Initial public stock offering in Taiwan stock Exchange, stock symbol 3016
2003	● Merit Certificate for ISO 9001 ● Merit Certificate for QS 9000
2006	● Dusing fab opened
2007	● "Taiwan 99 Potential Enterprises" by ET Today News
2008	● Merit Certificate for TS 16949 ● Received Green Procurement Awarded (Environmental Protection Administration, Executive Yuan, R.O.C.)
2009	● The private placement and employee stock option transfer increased cash of capital to NTD 896,269,390
2014	● The employee stock option transfer increased cash of capital to NTD 940,518,420
2016	● Precision Silicon completed merger with Episil Semiconductor Wafer Inc.
2019	● Merit Certificate for ISO 45001
2020	● Merit Certificate for “Healthy Workplace” ● Merit Certificate for ” Safe Workplace“
2022	● The conversion of corporate bonds and the cash increase increased the paid-up capital to $2,885,393,690
2024	● Convertible corporate bonds converted paid-in capital increased to NT $ 2,885,418,190
2025	● Obtained ISO 50001 Energy Management System Certification
Prospects	● Focus on high-power niche markets such as AI servers, power grid and energy storage, new energy vehicles, renewable energy, industrial applications, etc., to meet the demand for improving energy conversion efficiency in the power electronics market.

Operation Sites

Headquarters / FAB3

4”/5”/6”/8” Silicon Epi
4”/6”/8” GaN-on-Silicon Epi



FAB1

4”/5”/6”/8” Silicon Epi
4”/6” SiC Epi



FAB2

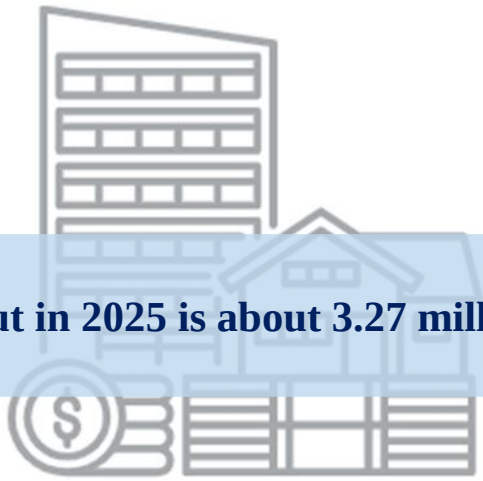
4”/5”/6”/8” Silicon Epi



FAB4

6”/8” SiC Epi



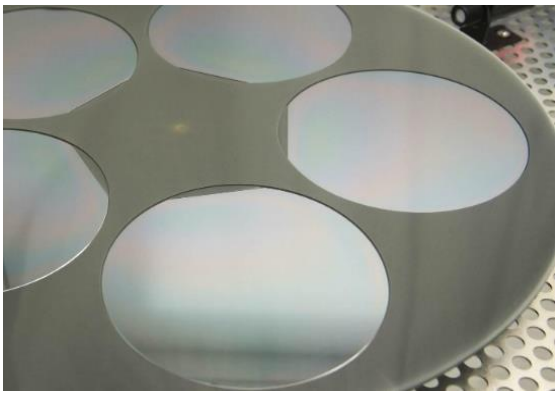


Total output in 2025 is about 3.27 million wafers

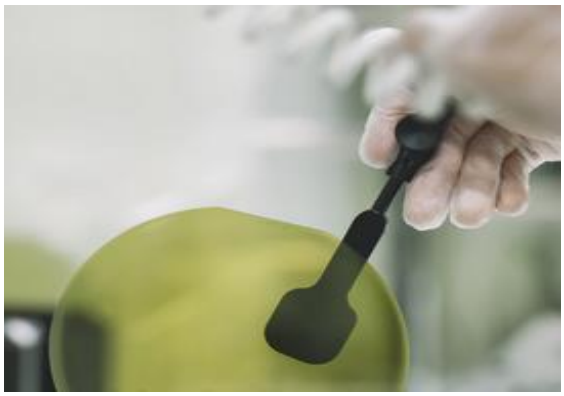
Product and Service

The major products of EPi are Silicon Epitaxial Wafer, Buried Layer Epitaxial Wafer, Multi-Layer Epitaxial Wafer, GaN Epitaxial Wafer and SiC Epitaxial Wafer, those are important materials for Power Semiconductors, such as Power MOSFET, Diodes, Insulated Gate Bipolar Transistor (IGBT), and Power Management IC (PMIC).

Silicone epitaxy



SiC epitaxy



GaN-on-Silicon epitaxy



GaN-on-SiC epitaxy



Product	Features	Function
Silicone epitaxy	Silicon epitaxy involves growing crystal films on silicon wafers, giving the material higher purity, specific crystal structure, and more precise thickness control, helping to improve the performance and reliability of power device. Note: Including Buried Layer Epitaxial Wafers and Multi-Layer Epitaxial Wafers.	Applied to consumer electronics, automotive electronics, industrial control, telecom and computers, etc.
SiC epitaxy	SiC is a wide band gap material with about triple band gap than silicon. Known for its stable structure, low losses, and high-power capabilities, SiC is ideal for high-voltage and high-current applications. SiC epitaxy involves "homoepitaxy" technology to grow high lattice matching SiC crystals on a SiC substrate, optimizing substrate quality and enabling the production of high-performance SiC power devices.	Applied to HV power device for EV inverters, OBC (on-board chargers), charging stations and PV inverters, etc. It has the advantages of improving energy conversion efficiency and reducing volume and weight.
GaN-on-Silicon epitaxy	GaN is a wide bandgap material with higher electron mobility, used in high-voltage (Power) and high-frequency (RF) devices. Growing GaN epitaxy on substrates like SiC or silicon is known as "heteroepitaxy," which poses significant challenges. EPi is a leading company in successful develop and stable production.	Used in high-voltage/medium-voltage power components required for mobile phone fast charging, consumer electronic power adapters (SMPS), DC-DC converters, AI and data center power supplies, etc., and has advantages such as improving energy conversion efficiency and reducing size and weight.
GaN-on-SiC epitaxy		Used in RF (radio frequency) applications such as 5G, satellite communications, aerospace, and radar systems for high-frequency, high-power amplifiers.

Patents

Year	Type	Project
2002	invention	Front-Side Adsorption Wafer Handling Arm / TW / I283036
2002	invention	Cluster-Type Wafer Transport Apparatus and Method / TW / I283037
2003	invention	Wafer Eccentricity Correction Cassette/TW/I223372
2003	invention	Front-Side Adsorption Wafer Handling Arm with Air Blowing Device / TW / I238486
2007	invention	High-Speed Switching Device /JP/5435189
2010	utility mode	Device for eliminating static electricity on wafers /TW/M393793
2014	invention	Nitride Semiconductor Structure /TW/I550921
2014	invention	Nitride Semiconductor Structure /CN/2951502
2015	invention	Nitride Semiconductor Structure / US / US9,419,160
2015	invention	Nitride Semiconductor Structure /TW/I566430/ Valid
2015	invention	Nitride Semiconductor Structure /CN/2960339/ Valid
2016	invention	Nitride Semiconductor Structure /US/US9,691,940/ Valid

Participation of public associations and external organizations

EPi actively participates in relevant industry associations, fully communicates and learns with peers, and hopes to exert its influence in response to changes in the international situation and industry changes. In 2025, the associations that EPi participates in are as follows:

Association	Region	Role identity
Taiwan Semiconductor Industry Association (TSIA)	Taiwan	member
The Allied Association for Science Park Industries	Taiwan	member
SEMI	Taiwan	member
China Corporate Governance Association	Taiwan	member
財團法人光電科技工業協進會 Photonics Industry & Technology Development Association	Taiwan	member

Glory and Affirmation

Year	Award-winning projects	
2007	ET Today Financial Channel "Taiwan's Potential 99 Outstanding Enterprises"	
2008	Received the "Green Procurement Certificate of Honor" from the Environmental Protection Agency of the Executive Yuan	
2015	Participated in the "Corporate Human Resources Improvement Program" of the Workforce Development Administration of the Ministry of Labor and won the bronze medal in the corporate version	
2020	Participated in Hsinchu City's "109 Air Pollution Emergency Response Equipment Provider Site" and was awarded the Outstanding Performance Award for Air Pollution Response Equipment Support Equipment Provider Site	

1.2 Sustainable Practice

1.2.1 Visions and strategies

As a member of the global semiconductor supply chain, EPi adhering to the principle of sustainable development of the enterprise to improve productivity and profitability. It also continues to practice corporate social responsibility through three aspects: governance, environment and society, and has established a "Code of Practice for Sustainable Development" and uses it as a guideline to respond to the world's current sustainable development trend - the United Nations Sustainable Development Goals (SDGs), and uses the ESG Steering Committee as the core unit to promote sustainable development, integrating various units within the company to implement sustainable management in a systematic manner, establish sustainable development strategies, systems, goals, and "Sustainable Information Management Operating Procedures", strengthen ESG internal control mechanisms, and continuously convey and communicate sustainable management concepts with stakeholders to achieve the vision of sustainable development.

Sustainable development visions:

- Environmental: Green manufacturing, energy saving and carbon reduction.
- Social: Fulfilling social responsibility.
- Governance: A happy workplace that implements corporate culture and core values.



Sustainable development strategies:

- **Product innovation and services**

  Becoming a "trustworthy partner" to customers is EPi's core value. Through continuous technological innovation and research and development, we serve customers to establish loyal and trustworthy partnerships, and become an epitaxial key material manufacturer in the global green energy industry.

- **Corporate governance**

  Integrity management is the code of conduct for all employees of the company, and business activities are conducted based on the principles of fairness, honesty, trustworthiness and transparency, so as to become an enterprise that provides positive guidance to society.

- **Environmental sustainability**

  Committed to development and production of low energy consumption products, and expanding the provision of energy-saving products to reduce greenhouse gas emissions. Sustainable commitment to energy conservation and carbon reduction and implementation of specific actions.

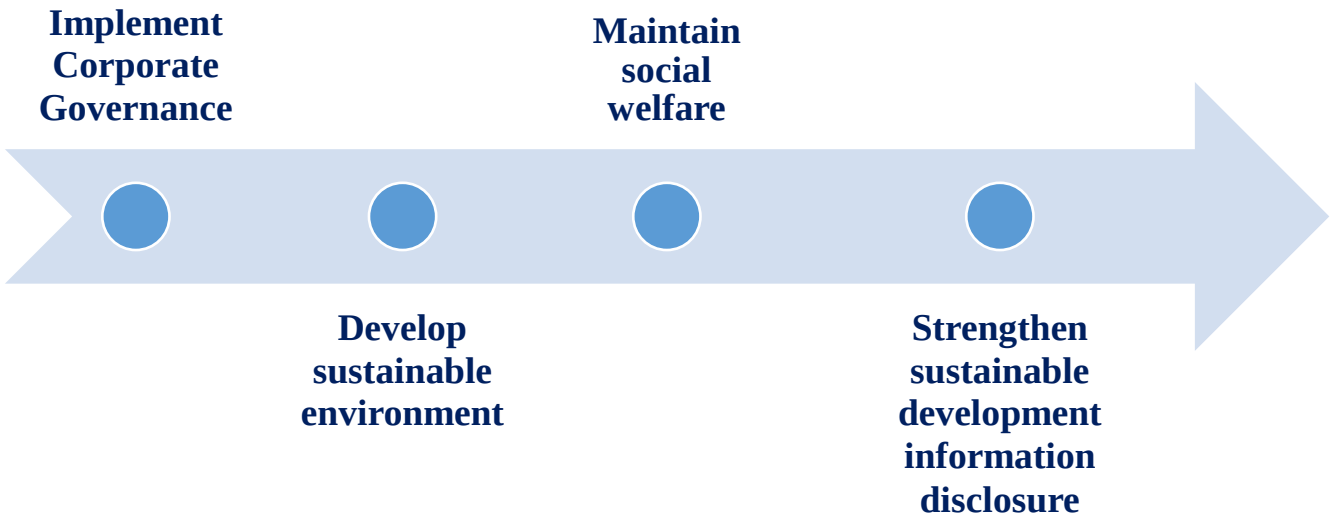
- **Social care**

  Pay attention to the health and well-being of employees and cultivate and develop all-round talents. All employees fulfill their social responsibilities.

1.2.2 Implementation of sustainable development goals

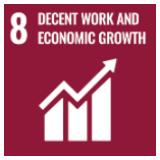
EPi is committed to corporate innovation and development, focusing on promoting corporate governance and developing a sustainable environment, and looks forward to using the power of the company to safeguard social welfare. EPi also actively responds to the promotion of the United Nations Sustainable Development Goals (SDGs) and incorporates them into the company's goal setting. In addition to strengthening the development of its core business, it also hopes to help solve global problems and create better glorious future.

EPi's sustainable development practice principles



Category	Corresponding UN SDG	Actions and Achievements
Governance/ Economy	SDG 12 Responsible Consumption and Production  SDG17 Partnerships for the Goals 	• 100% functional committee attendance in 2025. • The dedicated units for sustainable development "ESG Steering Committee" and "ESG Implementation Committee" were established in 2022. • Goal achieved 100%, the 34 of the 34 key suppliers have signed “code of ethics for suppliers”. • Through the audit mechanism, the 5 suppliers, and total of 25 production-and-quality issues were improved, to actively improve and maintain the supply steadily quality. • Continuously improve the safety and hygiene of the supply chain and loss prevention capabilities, supplier safety education and training, and zero workplace safety incidents.
Environment	SDG3 Good Health and Well-Being  SDG6 Clean Water and Sanitation  SDG7 Affordable and Clean Energy 	• No violations of environmental regulations in 2025. • According to the identification results of the WRI (World Resources Institute) assessment tool Aqueduct Water Risk Atlas, the water stress is low-mediums. • In the past three years, the control of water pollution has complied with the laws and regulations. • In 2025, 29 energy-saving actions have been performed to achieve annual power saving rate of 2.0%, beyond the target of 2025(≧1.5%). The saving is equivalent to 1.873 million kWh. • The greenhouse gas emissions, Scope 1, Scope2 and Scope3, are verified by a third-party verification agency of ISO 14064. • In 2025, total Scope 1 and Scope 2 emissions reached 45,212.03 tCO2e, a 5.4% increase YoY due to the addition of a new facility. • Waste recycling and reusing rate of 2025 are accounted for 58.7% of total waste, increase 4.1% YOY, and meet the target of 2025(≧53%). • In 2025, 4,205 waste paper boxes, 5,674 dummy wafers and 3,656

Category	Corresponding UN SDG	Actions and Achievements
	SDG 11 Sustainable Cities and Communities  SDG12 Responsible Consumption and Production  SDG13 Climate Action 	packing materials are recycled and reused. • In the past three years, air pollutant emissions are lower than the requirements of the respective laws, and the annual regular testing results and government sampling results are both lower than the emission standards. • By the end of 2025, a total of 12 patents have been obtained, including 6 related to compound semiconductors for energy-saving products R&D. • The products are 100% compliant with the EU RoHS and EU REACH. • No penalties for violations of health and safety regulations regarding products and services in 2025.

Category	Corresponding UN SDG	Actions and Achievements
Society/Staff	SDG3 Good Health and Well-Being  SDG4 Quality Education  SDG8 Decent Work and Economic Growth  SDG17 Partnerships for the Goals  	• Provide free annual health checkup for our employee, including abdominal ultrasonography and cancer antigen test. • In 2025, the health inspection rate reaches 100%, including particularly hazardous operations. • 227 external training courses are performed in 2025. • The annual achievement rate of training plan is 99.6% in 2025. • Based on the principles of international human rights conventions, we have established "Human Rights Policy" and "Labor and morality Management Regulations", and promote human rights protection by providing training courses such as "Friendly Workplace" and "Promotion on Responsible Business Alliance (RBA) Code of Conduct ". • Budgets are allocated yearly for donations and supplies to spread love to every corner of the society that needs help.

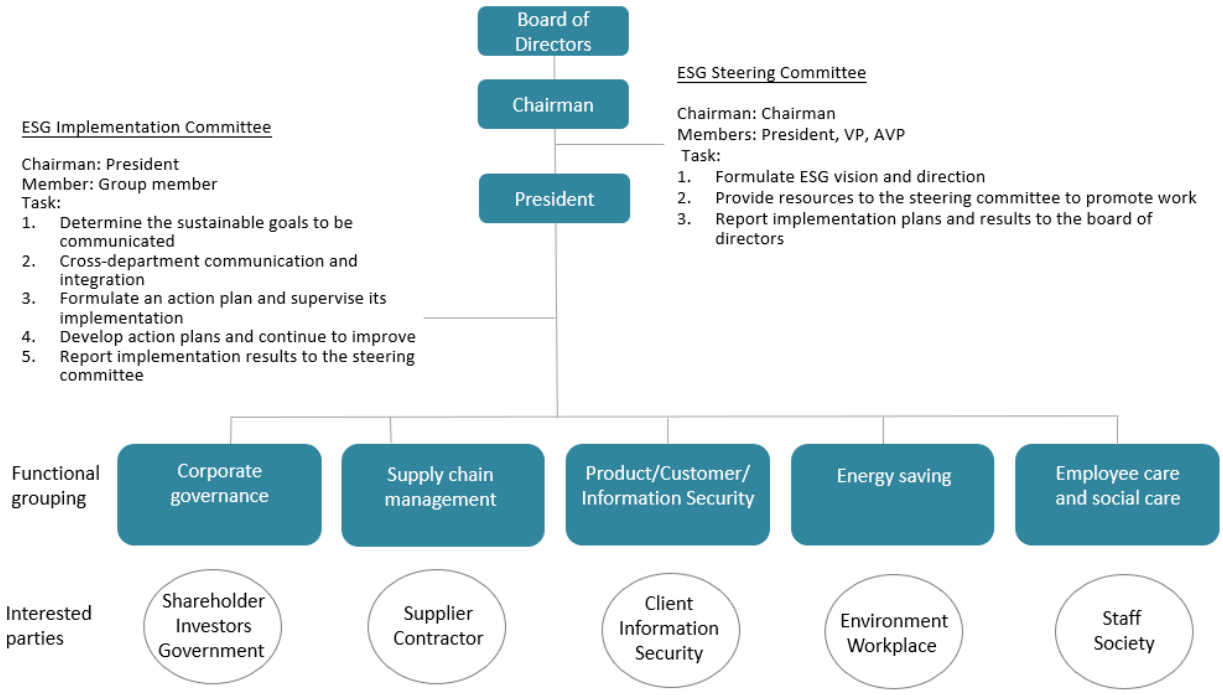
1.2.3 Sustainable Development Promotion Committee and its operations

EPi established a dedicated sustainable development unit "ESG Steering Committee" and "ESG Implementation Committee" in 2022. Following the vision and mission of the company's ESG policy, the "ESG Steering Committee" is the highest-level ESG decision-making center. It combines multiple departmental expertise and is chaired by the chairman, formulate mid- to long-term sustainable development plans, analyze sustainability issues such as governance, environment and society, and hold regular meetings to report the sustainable development execution plans and results to the board of directors. The board of directors also plays the role of supervision and guidance, keeping abreast of Development Pulse.

"ESG Implementation Committee" is under "ESG Steering Committee", with the president as the executive director. Through vertical integration and horizontal connection, it creates a cross-department communication platform, holds regular meetings, formulates corresponding strategies and work guidelines, and provides guidance when necessary. Urging the operating team to make adjustments.

Through meetings and functional groups based on ESG issues, we are responsible for identifying sustainability issues related to company operations and stakeholder concerns,

preparing relevant budgets required for strategies, planning and executing annual plans, and tracking implementation results to ensure sustainability. The development strategy is fully implemented in the company's daily operations.



Code of Practice for Sustainable Development

In order to practice corporate social responsibility and promote the balance and sustainable development of the economy, society and environment, EPi has formulated a corporate social responsibility code, which was revised into a "Code of Practice for Sustainable Development" in 2023 to help integrate corporate social responsibility into the company's business practice process.

Operational Guidelines of Sustainable Information Management

In order to improve the management of the overall quality of sustainability information (including sustainability reports), reduce the risk of misstatement, and comply with the relevant provisions of the "Guidelines for the Establishment of Internal Control Systems for Publicly Issued Companies" promulgated by the Financial Supervisory Commission, EPi passed the "Sustainability Information Management Operating Procedures" in 2024 through a resolution of the board of directors to strengthen the company's ESG internal control management mechanism.

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.

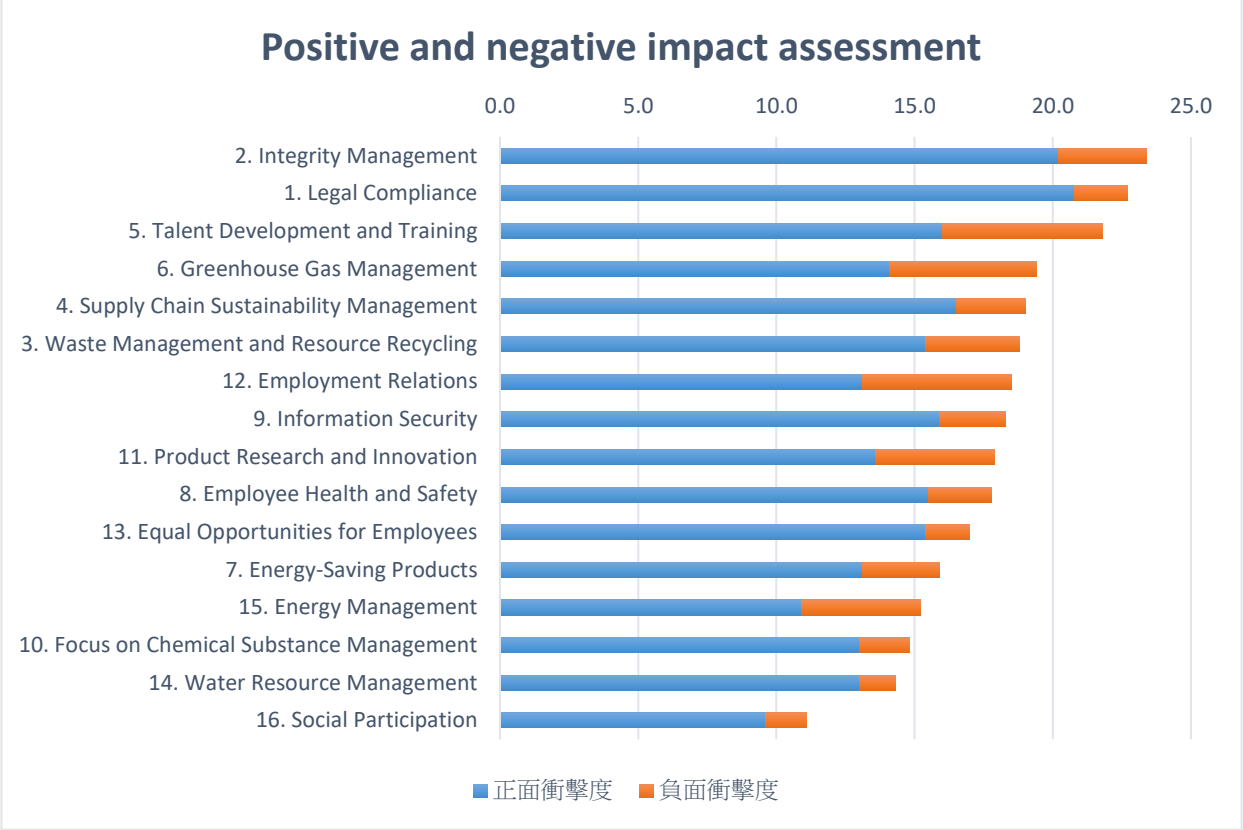
Step 2 Collect sustainable topics

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
Environment 	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
Society/Staff 	Talent cultivation and development
	Equal opportunity for employees
	Employment relationship
	Employee Health and Safety
	Social participation
Governance/ Economy 	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 relationship	
					supplier	Shareholders / Investors	client	society	
environment	Energy and Greenhouse Gas Management	GRI 302-1 GRI 302-3 GRI 302-4 GRI 302-5 GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4 GRI 305-5 GRI 305-6 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 GRI 404-2 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 GRI 204-1 GRI 308-1 GRI 308-2 GRI 414-1 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			Indirect 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 / Econo	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			Indirect 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 GRI 306-2 GRI 306-3 GRI306-4 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 GRI 205-2 GRI 205-3 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			Indirect 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
Client 	· Customer relationship management · Corporate Governance · Code of conduct · Compliance · Grievance mechanism · Innovation and development	1. Sustainability report (annual). 2. Review meetings with customers: including technology, products, after-sales service, banned substances, conflict minerals, environment, etc. (irregular, QBR/HBR/ABR). 3. Customer satisfaction survey (annual). 4. Corporate website (from time to time). 5. Supplier meetings held by customers (irregularly).	1. The company provides its annual sustainability reports on its official website. 2. Complete annual customer satisfaction survey. 3. Reveal the latest product technologies on the corporate website. 4. Participate in client-related information security, ESG and other promotional meetings. 5. Cooperate with customers' product, environmental, responsibility and other requirements and inspections, and collaborate on prevention and continuous improvement.
Investors 	· Integrity management · Organizational strategic vision · Risk Management · Compliance with laws · Shareholder Rights Protection Information Transparency · Economic performance	1. Shareholders meeting (annual). 2. Corporate briefing session (annual). 3. Publish operating income (monthly). 4. Public information observatory (updated in real time). 5. Company website (updated in real time).	1. Annual shareholders' meeting is held once. 2. One corporate briefing session will be held in 2025. 3. Regularly disclose company financial and business information on public information observatories and company websites. 4. We have spokespersons and acting spokespersons to respond to investor concerns immediately.

Interested parties	Issues of concern	Types and frequency of Communication	Implementation status and communication results in 2025
Supplier 	• Supply chain management • Supplier Rating • Business ethics • Conflict-free minerals • Suppliers' ESG Policy and Management	1. Supplier audit (irregularly). 2. Key suppliers and outsourcers ratings (annual). 3. Supplier Code of Conduct Requirements (Annual). 4. Non-conflict mineral declaration requirements (irregularly). 5. Conflict questionnaire survey and review of the interested parties.	1. 5 key suppliers were audited throughout the year. 2. The key suppliers' evaluation and ratings are completed in or before December every year. 3. There are 34 key suppliers that comply with the Code of Business Ethics. 4. All key suppliers have signed the declaration of non-use of conflict minerals (100%). 5. Key suppliers self-assess their operation risks by using the "Self-evaluation of Sustainable Management Questionnaire" (once every three years).

Staff 	・Human rights protection ・Talent attraction and retention ・Talent cultivation and development ・Salary and benefits ・Workplace Safety and Health ・Staff care and concern	1. Labor-management meetings (quarterly). 2. Employee Welfare Committee meetings (quarterly). 3. Education and training (irregular). 4. Department communication and work meetings (irregular). 5. Internal information announcement (irregularly). 6. Employee grievance hotline (timely). 7. Occupational Safety and Health Committee meetings (quarterly).	1. A total of 4 labor-management meetings are held every quarter. 2. A total of 4 regular employee welfare committee meetings are held every quarter. 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. 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. 5. Supervisor meetings are held every week to help each unit supervisor understand the company's operations and improve communication effectiveness. 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. 7. Company information announcements are released from time to time to help all employee understand company-related information in real time. 8. The Complaints Committee received and processed one complaint related to unlawful infringement.

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.
Government units and authorities 	· Integrity management · Risk Management · Compliance with laws	1. Respond to requests from government agencies with official documents (immediately). 2. Update company website and public information observatory information (monthly, quarterly, yearly). 3. Questionnaires and interviews (irregular). 4. Receive evaluation from government agencies (annually). 5. Participate in government agency-related activities (from time to time).	1. Provide relevant reports or responses on a regular basis in accordance with government regulations. 2. Complete the 2025 corporate governance evaluation. 3. The directors participated in the securities regulatory authority's information sessions for a total of 9 hours
Nonprofit groups and communities 	· Social care · Community Involvement · Charitable activities	1. Talent recruitment platform and activities (daily). 2. The company's external website (daily). 3. Charitable donations (irregular).	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. 2. Purchasing public welfare products; donating materials to public welfare groups. 3. Completed charity donations to 9 companies.

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 additional, 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.

Chapter 2 Corporate Governance

Corresponding UN SDG			Actions and Achievements
SDG12		Responsible Consumption and Production	• 100% functional committee attendance in 2025. • In 2022, "ESG Steering Committee" and "ESG Implementation Committee" were established for sustainable development • Goal achieved 100%, the 34 of the 34 key suppliers have signed “code of ethics for suppliers”.
SDG17		Partnerships for the Goals	• Through the audit mechanism, the 5 suppliers, and total of 25 production-and-quality issues were improved, to actively improve and maintain the supply steadily quality. • Continuously enhance supply chain environmental health, safety, and loss prevention capabilities; execute contractor safety education and training; and achieve a target of zero industrial safety incidents.

Management policy of material topics

<table>
<tr><th>Material Topic</th><th>Integrity management</th></tr>
<tr><td>GRI Standards</td><td>GRI 205-1、GRI 205-2、GRI 205-3 、GRI 206-1</td></tr>
<tr><td>Impact description</td><td>Integrity management is the most important core value of EPi in corporate governance, and it is also the highest principle for implementing all codes of conduct. Board members and managers operate the company based on integrity principles, while all employees and business partners maintain ethical standards and professional conduct, positively impacting overall corporate operations and social development.
If issues related to integrity management cannot be effectively prevented, it will cause compliance risks and reputation damage to the company, and lead to a loss of trust among stakeholders.</td></tr>
<tr><td>Policies/ Commitments</td><td>EPi has established relevant regulations such as the "Ethical Corporate Management Best Practice Principles” and "Code of Ethics for employees" to ensure that EPi operates with integrity and prohibits the transfer of illegal or improper benefits. EPi is committed to the integrity of corporate governance and the implementation of integrity management policies, and engages in business activities based on the principles of fairness, honesty, trustworthiness and transparency.</td></tr>
<tr><td>Target</td><td>· Annual employee ethics education training coverage and completion rate reaching 100%
· No major legal violations annually (fines exceeding NT$1 million)</td></tr>
<tr><td>Responsibility</td><td>Board members and Management Team</td></tr>
<tr><td>Resource</td><td>Continuously promote the code of integrity internally through education and training on a regular basis</td></tr>
<tr><td>Grievance mechanism</td><td>· Phone : 03-5632255 extension 2226
· Email : 2226@epi.episil.com</td></tr>
<tr><td>Action plan</td><td>Positive Impact management
· Promoting "Code of Ethics for employees" and "Ethical Corporate Management Best Practice Principles" internally.
· Education and training - regular promotion by education and training.
<table>
<tr><td>Courses on Insider Trading under the Securities and Exchange Act</td><td>Courses on Ethical Corporate Management Best Practice Principles</td><td>Courses on Code of Ethics for employees</td><td>Courses on code of Information security</td></tr>
<tr><td>Training for employees : 698people,349 hours
Board members and Managers :
16 people, 8 hours

Completion rate: 100%</td><td>Training for employees : 706people, 353hours

Completion rate: 100%</td><td>Training for employees : 706people, 706hours

Completion rate: 100%</td><td>Training for employees : 706people, 353hours

Completion rate: 100%</td></tr>
</table></td></tr>
</table>

Material Topic	Integrity management
	Negative impact management · Revised internal control procedures—"management Procedure of material information handling and insider trading prevention " has stipulated that board members and managers cannot trade stocks during blackout periods 30 days before annual financial report announcements and 15 days before quarterly financial report announcements. Personnel dedicated to notify board members and management team when trading is prohibited, complying with ethical management regulations. · Reporting any illegal or unethical conduct is encouraged. Employees and others who suspect or discover any violation of laws, regulations, or ethical conduct should report it to the board of directors, managers, internal audit officer, or other appropriate personnel, or through the whistleblower hotline. Reporters should provide specific details of the violation. The company will do its utmost to protect the safety of whistleblowers and those involved in the investigation to prevent unfair retaliation or treatment.
Evaluations and results	· Through annual internal control self-assessment, all departments are required to perform self-examinations on their operations, and adjust design and implementation of the internal control system based on the self-assessment results to implement self-monitoring mechanisms. · Audit Office conducts relevant audits according to legal regulations and risk assessments, regularly reporting audit results and improvement tracking to the Audit Committee and Board of Directors. · In 2025, employee ethics education training coverage and completion rate reached 100%, with no major legal violations, achieving annual targets.

Management policy of material topics

Material topics	Compliance with laws
GRI Standards	GRI 2-27
Impact description	EPi values regulations across all fields, reviews regulations regularly to ensure compliance with relevant laws and regulations, and monitors constantly regulatory trends to response for their potential impacts. Additionally, through audit measures to ensure business operations meet relevant requirements, investigate non-compliant areas immediately, understanding causes, and implement control and corrective measures. Legal compliance is the fundamental principle of Epi's operations. Failure to comply with relevant laws and regulations will result in government penalties, disruption to business activities, operational interruptions, and reputational damage, which in turn will affect the company's financial performance and the trust of stakeholders.
Policies/ Commitments	EPi monitors closely on any policy and regulatory changes that might affect company operations, business, finance, environment, and labor human rights to immediately response to comply with regulations. The company also dispatches employees to participate in training courses of regulatory compliance to enhance their familiarity with laws and regulations, comply with regulatory requirements, and avoid violations. Furthermore, legal service windows are established to provide legal assistance and consultation to various departments.
Target	•Timely revision of regulations, completion of internal control self-assessment •The promotion coverage and completion rate of insider trading regulation reaches 100% •No major legal violations annually (single fine exceeding NT $ 1million)
Responsibility	Financial division and corresponding responsible divisions (such as environmental safety, accounting, auditing, corporate governance, human resources, etc.)
Resource	Financial division: Providing legal consultation and assistance to various departments Regulatory compliance training courses: Arrange training courses to strengthen employee's awareness of regulatory compliance
Grievance mechanism	· Phone : 03-5632255 extension 2226 · Email : 2226@epi.episil.com
Action plan	Positive Impact management · Regular legal education training · Implementation of ISO 14001,ISO 14064 and ISO50001 management systems. Negative impact management · Timely grasp of illegal behaviors through multiple channels to prevent violations. · Each department identifies and reviews relevant regulations regularly, and responds to changes

Material topics	Compliance with laws
	· Audit Office conducts regulatory compliance reviews in accordance with the annual audit plan

Management policy of material topics

<table>
<tr><th>Materiality</th><th colspan="4">Supply chain sustainable management</th></tr>
<tr><td>GRI STANDARDS</td><td colspan="4">GRI2-6, GRI 204-1 , GRI 308-1, GRI 308-2, GRI 414-1, GRI 414-2</td></tr>
<tr><td>Impact description</td><td colspan="4">Suppliers are closely related to the company's operations. Regarding suppliers as long-term partners, EPi requiring suppliers not only to take into account product quality, price, delivery, service and safety, but also make an assessment of ESG implement, to comprehensively judge the suppliers' operating performance and risks.
Poor supply chain management will cause operational disruptions, which in turn will negatively impact financial performance and stakeholder trust.</td></tr>
<tr><td>Policy/ promise</td><td colspan="4">EPi continues to maintain cooperative relationships with its suppliers in the areas of quality improvement, process technology development, environmental protection, safety and health, business ethics and codes of conduct, and information security, to building a management model of sustainable supply chain.
EPi urges suppliers to improve the labor rights, safety and health, environmental protection, business ethics and management system performance. EPi coaches suppliers in the continual improvement plan (CIP) to reduce the risk of operational interruption, to build the values supply chain for sustainable development.</td></tr>
<tr><td>Target</td><td colspan="4"><table>
<tr><th>Schedule / Target</th><th>short term 【2023-2024】</th><th>medium term 【2025-2026】</th><th>long term 【2027-2029】</th></tr>
<tr><td>1.Local purchasing ratio (by transaction amount)</td><td>69%</td><td>72%</td><td>75%</td></tr>
<tr><td>2."Sustainable Management Self-Assessment Questionnaire" self-assessment (once every three years for key suppliers)</td><td>100 %</td><td>100%</td><td>100%</td></tr>
<tr><td>3. Signature of “Code of Ethics for Suppliers”</td><td>85%
first level</td><td>100%
first level</td><td>100%
first level
50%
Second level</td></tr>
<tr><td colspan="4">4.Supplier audit: Key suppliers should be audited at least every two years</td></tr>
<tr><td colspan="4">Note 1: Local procurement are meant the suppliers provide products or services, and the transaction method is local payment in Taiwan. The display mode of the Local procurement will add the ratio of transaction amount from the local suppliers.
Note 2: The first level refers to key suppliers; the second level refers to all suppliers.
Note 3: Definition of key suppliers: suppliers of direct materials for production, such as wafers, gases, chemicals, etc.
(accounting for more than 80% of the total transaction amount)</td></tr>
</table></td></tr>
<tr><td>Responsibility</td><td colspan="4">Procurement Division</td></tr>
<tr><td>Resource</td><td colspan="4">· Quality engineering, Procurement, Material control, and safety & Health division: Responsible for the selection and management of the suppliers.</td></tr>
</table>

Materiality	Supply chain sustainable management
	· Supply chain management (SCM) system.
Grievance mechanism	· Complaint hotline: 03-5632255 extension 2226 · Complaint email: 2226@epi.episil.com
Action plan	Positive impact management · Increase local procurement ratio: Set procurement target and continually promote or at least maintain the current local procurement ratio. · Optimize the Supply Chain Management (SCM) system: Strengthen the communication channels with the suppliers to improve the work flow in the shipping and Just-in-time (JIT). Negative impact management · For supplier selection, key suppliers are firstly required to sign an NDA (non-disclosure agreement), "Code of Ethics for suppliers", and promise Non-use conflict mineral raw materials. · Key suppliers are required to obtain international certification, such as ISO 9001 or IATF 16949. If not, they are also required to set a relevant timetable to obtain international certification. · Key suppliers' performance evaluation is based on five aspects: Quality, price, delivery, service, and safety. High-risk suppliers will be subject to relevant coaching and audit measures; for unqualified or non-improved suppliers, will be decreasing transaction, or disqualified and stop procurement if necessary. · Audit Mechanism：Key supplier is audited and coached at least once every two years, and required to propose improvement plans for the relevant deficient findings.
Evaluation /results	· Local procurement ratio (based on the number of suppliers) : 80% in 2025, achieve the annual target. · Supplier filtration and evaluation : 100% in 2025, achieve the annual target. · Signing of the Code of Ethics: 100% of Key Suppliers have signed the Code of Ethics in 2025, achieve the annual target.

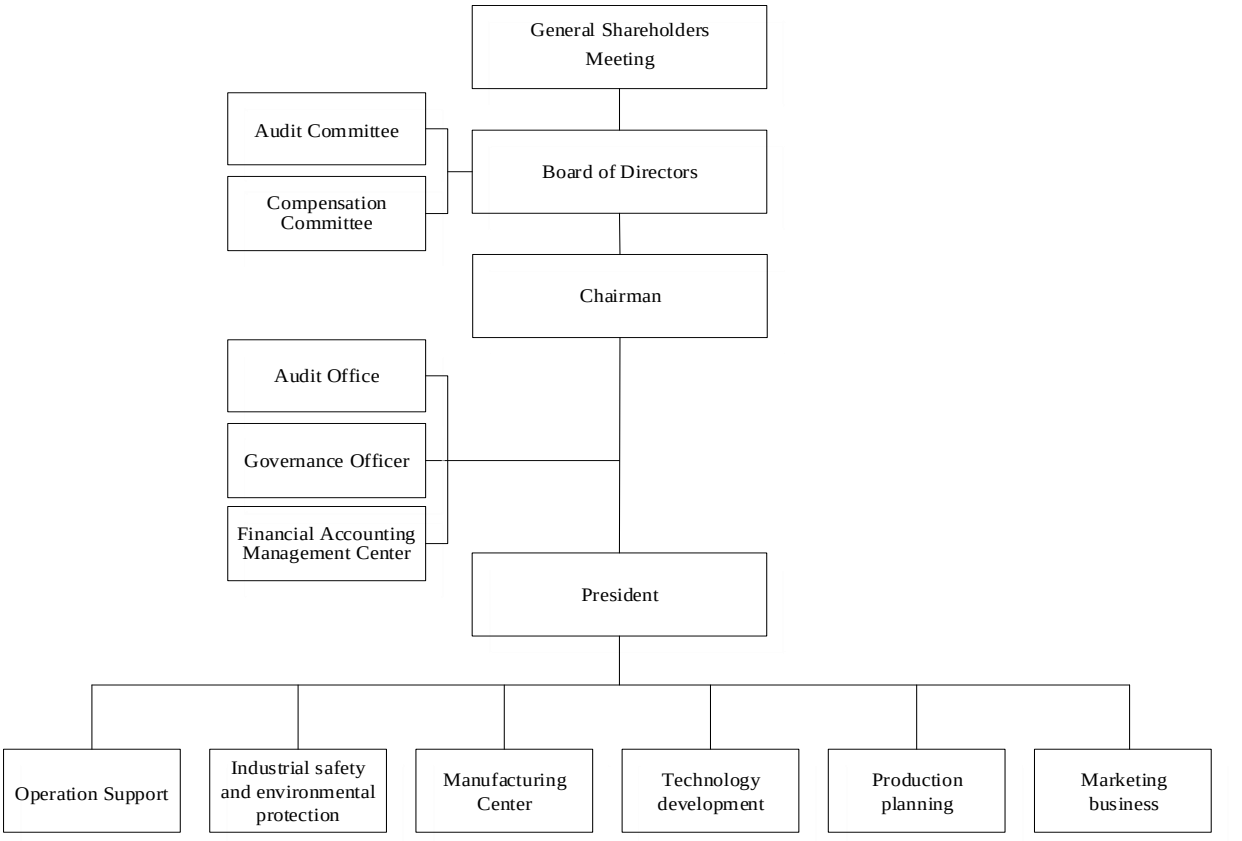
2.1 Corporate governance

Creating a good corporate governance and ethical management environment effectively protects stakeholders' interests and better demonstrates corporate value. EPi strengthens its corporate governance structure through rigorous management and supervision mechanisms, consolidating a solid foundation for sustainable strategies. EPi consistently maintains information transparency, regularly discloses significant financial information, and takes a zero-tolerance approach to any behavior that creates negative corporate image, implementing corporate sustainability responsibilities.

2.1.1 Corporate governance structure

EPi's highest governance is the Board of Directors. To implement corporate governance and strengthen board management, the audit committee and remuneration committee are established under the board to assist in fulfilling supervisory responsibilities.

On March 8, 2021, the Board of Directors resolved to appoint a Governance Officer to assist the directors in performing their duties and to provide the directors with the information they require. The Audit Office is an independent department directly reporting to the Board of Directors, appointed and dismissed by board resolution, submitting regularly audit reports and deficiency improvement tracking reports to independent directors. Audit Office is responsible for examining and evaluating internal controls, promoting operational performance, and implementing corporate governance.



2.1.2 Board of Directors

EPi's board of directors consists of 9 directors, including 3 independent directors. The main responsibilities include guiding company strategy, supervising management, and being accountable to the company and shareholders, exercising authority according to laws, company articles, various operations and regulations, and shareholders' meeting resolutions, safeguarding stakeholder interests.

To realize the ESG vision, the Board of Directors serves in a supervisory and guidance role, considering the company's economic, social, and environmental aspects along with overall operational conditions, providing directional strategies, and striving to maximize stakeholder interests.

The nomination and announcement procedures for director candidates are handled according to the Company Act and Securities and Exchange Act regulations. At the June 2025 Annual Shareholders' Meeting, 9 directors were elected, including 3 independent directors, representing 33% of the board.

Diversity of board members

Board member nomination and selection follow company articles, adopting a candidate nomination system and complying with "Director Election Guidelines" and "Corporate Governance Principles," considering board member diversity from multiple aspects to ensure member diversity and independence. The company has 9 directors, including 3 independent directors (33%), with 2 female directors. Board members' professional backgrounds cover management, science and technology, and financial analysis, including technology industry operators, possessing semiconductor industry knowledge, operational judgment ability, international market perspective, leadership, and decision-making capabilities required by the company, providing professional opinions from different angles to enhance company operational performance and management effectiveness.

Board meeting situation

The Board meets at least quarterly, with 7 meetings held in 2025, achieving a 95.24% attendance rate for all directors. EPi's directors actively supervise company operations, discuss important internal and external strategies, and fully support corporate sustainability. Important board resolutions are disclosed on the company website and Market Observation Post System as required, meeting information disclosure transparency requirements.

Conflict of Interest Management

To avoid conflicts of interest and maintain self-discipline, directors' recusal system is clearly stipulated in the "Board Meeting Rules." Directors must not participate in discussion and voting on matters potentially harmful to company interests. No conflicts of interest occurred in 2025.

List of board members

Job title	Name	Gender	Diversified professional and industrial experience
Chairman	JH Shyu	Male	Chairman of Episil Group Chairman and President of Wellknown Holdings Ltd. Chairman and President of Taiwan Hi -Tech Corporation. Independent director of Ultra Chip, Inc. Independent director of Upi Semiconductor Corp. Senior Vice President of UMC President/Chairman of HJTC
Director	Eddy Peng	Male	Chairman of Hermes Advanced Therapy Systems Corp. Chairman of Synaspire Corp. Independent Director of E&R Engineering Corporation
Director	Chris Chen	Male	Vice President of Hermes-Epitek Corporation Technology Director of TSMC
Director	Amy Fan	Female	Vice President & Director of Episil
Director	Winnie Liang	Female	Vice Director of Winbond Director of Vanguard International Semiconductor Corporation .
Director	JH Chiang	Male	Director of Winbond Director of Vanguard International Semiconductor Corporation
Independent director	Eric Hu	Male	Partnership accountant of C.J.S. CPAS & CO. Director of Kye Systems Corp. Chairman of Algoltek, Inc. Director of Scientech Corporation. Director of GoDEX International Co., Ltd. Director of Jianrui Venture Capital Co. Ltd. Director of Accomp Technologies Co., Ltd. Director of Basecom Telecommunication Co., Ltd. Independent Director of Promate Electronics Co., Ltd. Supervisor of Orient Pharma Co., Ltd.
Independent director	Bing-Yue Tsui	Male	Professor, Institute of Electronics, National Yang Ming Chiao Tung University Independent Director of Elite Semiconductor Microelectronics Technology Inc.
Independent director	Tungliang Tseng	Male	Independent Director of V5 Technology Co., Ltd. Vice President of Vanguard International Semiconductor Corporation

Diversity of board members

Diversified core projects / Name	Basic Composition							Possible Ability							
	Nationality	Gender	Also an employee	Age		Term of office of independent directors (Year)		Operation judgment	Accounting and financial analysis	Operation management	Crisis management	Industrial knowledge	International market view	Leader ship	Decision making skills
				51 ~ 60	61 ~ 70	0 ~ 3	6 ~ 9								
JH Shyu	R.O.C	Male	V		V			V	V	V	V	V	V	V	V
Eddy Peng	R.O.C	Male		V				V	V	V	V	V	V	V	V
Amy Fan	R.O.C	female			V			V	V	V	V	V	V	V	V
Chris Chern	R.O.C	Male			V			V	V	V	V	V	V	V	V
Winnie Liang	R.O.C	female		V				V	V	V	V	V	V	V	V
JH Chiang	R.O.C	Male			V			V	V	V	V	V	V	V	V
Eric Hu	R.O.C	Male		V			V	V	V	V	V			V	V
Bing-Yue Tsui	R.O.C	Male			V	V		V			V	V	V	V	V
Tungliang Tseng	R.O.C	Male			V	V		V	V	V	V	V	V	V	V

Board performance evaluation

In order to implement corporate governance and improve the functions of the Company's Board of Directors, and establish performance targets to enhance the operational efficiency of the Board of Directors, the Company has formulated the "Board of Directors Performance Evaluation Methods". The Board of Directors, individual board members and functional committees perform performance evaluations once a year, and the board members themselves evaluation, internal self-evaluation of the board of directors, and internal self-evaluation of functional committees. The results of the 2025 performance evaluation have been submitted to the board of directors as a reference for the company's continual improvements in the future.

The 2025 performance evaluations for the Board of Directors, individual board members, and all functional committees yielded scores ranging from 4 (“Excellent”) to 5 (“Exceptional”). Board members expressed high levels of consensus across all assessment indicators, concluding that the overall operations of the Board and its committees are functioning effectively in alignment with corporate governance standards, thereby successfully enhancing board capabilities and safeguarding shareholder interests.

Individual board performance evaluation items	Overall board performance evaluation items	Performance of each functional committee evaluation items
● Mastery of company goals and tasks ● Awareness of Directors’ Responsibilities ● Degree of involvement in company operations ● Internal relationship management and communication ● Professional and continuing education for directors ● Internal Control	● Degree of involvement in company operations ● Improve the quality of board decision-making ● Board composition and structure ● Selection and continuing education of directors ● Internal Control	● Degree of involvement in company operations ● Functional Committee Responsibilities Awareness ● Improve decision-making quality of functional committees ● Functional committee composition and member selection ● Internal Control

Further education status of board members

EPi attaches great importance to the professionalism of directors. In order to enable the company's directors to grasp the latest trends in corporate governance and sustainable development and cultivate their corporate governance experience, the company provides directors with recent regulatory updates and professional knowledge training courses from time to time. Directors all follow "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies" are conducted every year. In 2025, the board members actively participate in educational training courses and forums related to sustainable development, corporate governance, and the economic environment., with a total of 66 hours of training. Please refer to Epi's 2025 annual report for details on directors' training.

2.1.3 Audit Committee

EPi has all independent directors serve as members of the audit committee to replace the powers of the original supervisor. The purpose of the Audit Committee is to assist the Board of Directors in supervising the quality and integrity of the company in implementing relevant accounting, auditing, financial reporting processes and financial controls, strengthen the functions of the Board of Directors and the company's internal control mechanism, and assist the Board of Directors in supervising the company's effective execution. The audit committee meeting is held once per quarter at least. In each quarter audit committee meeting, reports are made to the independent directors on the review or audit results of the company's financial statements for the current quarter, internal control audits, the impact of the revision and release of IFRSs bulletins on the company, and other relevant legal requirements. Independent directors and accountants may also contact each other directly as needed, ensuring smooth communication channels. .A total of 5 audit committee meetings were held in 2025, with an attendance rate of 100%.

2.1.4 Remuneration Committee

EPi has established a remuneration committee in 2011. The committee regularly reviews the policies, systems, standards and structures of performance evaluation and salary remuneration for directors and managers. It also regularly evaluates and reviews the content and amount of remuneration for directors and managers, and submits Board Resolution. A total of 3 remuneration committee meetings were held in 2025, with an attendance rate of 100%.

Remuneration policy

The company's articles of association stipulate: "The company shall allocate no less than 5% as employee remuneration and no more than 2% as directors' remuneration based on the profits of the current year." Directors' remuneration is determined based on the directors' evaluation of the directors' remuneration. The extent and contribution of the company's operational participation, as well as the performance evaluation results of its directors, shall be determined in accordance with the company's articles of association. The remuneration received by the manager is based on the company's articles of association and the operating performance amount of the annual budget approved by the board of directors each year, and is determined by taking into account the positions held, responsibilities assumed, and contributions to the company, and with reference to industry standards. It shall be handled in accordance with the procedures of "Measures for Manager Incentives and Performance Bonuses".

The correlation between compensation, operating performance, and future risks

The remuneration payment of the company's directors and managers has fully taken into account performance evaluation, participation in the company's operations (including directors' attendance, frequency of communication, suggestions provided..., etc.), personal performance contribution (including financial indicators such as revenue and Profit achievement rate, together with non-financial indicators such as legal and internal control compliance, or special achievements, etc.) and the general standards of peers, comprehensively consider the amount of remuneration, payment methods and risks faced by the company in the future, etc., as the basis for payment, and with The company's operational responsibilities and overall performance are highly correlated.

Maximum salary to median annual salary ratio	The annual total salary increases rate of the highest paid individual and the median annual total salary increase rate
7.59	13.93

2.2 Integrity management

2.2.1 Code of ethics

EPi has established good business conduct and ethics to ensure that the company operates with integrity and prohibits the transfer of illegal or improper benefits. It has clearly formulated the "Ethical Corporate Management Best Practice Principles" and "Code of Ethics for employees" and requires the company's board of directors and senior managers to, group employees and cooperative suppliers follow it to establish a corporate culture of honest management. In addition to conducting training courses for all employees to promote the "Code of Ethics for employees", EPi also requires key suppliers to sign the code of ethics, swear to abide by the company's integrity and discipline requirements, and establish a solid have a good long-term business relationship and become each other's important business partners.

On the day when directors and managers take office, the Financial Division will send the "Insider Equity Promotion Handbook" by e-mail to inform them of the relevant laws and regulations that insiders should comply with, and notify the stock agency to declare relevant information of new insiders on their behalf. In addition EPi has also developed an internal management system to prevent insider trading and implement equal treatment of shareholders. The chairman leads the management team to promote and supervise the company’s integrity management policy and prevent dishonest behavior, and reports regularly the execution status to the board of directors. In addition, the audit office will supervise and audit the implementation of integrity by each department, to ensure the daily operations are compliance with the internal control system.

In order to ensure that employees perform business in compliance with ethical standards, in addition to conducting training on the "Code of Ethics for employees" for all employees, the company also conducts " Insider Trading Prevention Courses, Ethical Corporate Management Best Practice Principles, propaganda of Information Security Code " training for all employees every year. The company also promote the corporate cultural of "telling the truth", "doing practical things", "being able to take responsibility" and "dare to innovate", and include morality and integrity as one of the annual employee performance appraisal items, hoping to enhance employees’ awareness of anti-corruption and business ethics through the company's internal strength.

Completion rate of anti-corruption courses in 2025				
Employee Category	No. of trainees	Total No. of employee	Total course hours	completion rate
Governance unit (Note 1)	9	9	4.5	100%
Employees	706	706	353	100%

Note 1: Governance unit such as board of directors, management committee, or unincorporated organization unit.

2.2.2 Anti-corruption assessment process

The company requires all departments to conduct self-assessment of their operations annually, including compliance with laws and regulations, recognition of “code of ethics”, and risk assessment. And, adjust the design and implementation of the internal control system to implement a self-monitoring mechanism.

Regarding dishonest behaviors such as moral integrity, avoidance of conflicts of interest, and corruption, the company has established a company-wide risk assessment mechanism to identify major risks, and conducts internal investigations on conflicts of interest from time to time. In addition, the audit office also formulates annual audit plans based on legal regulations and risk considerations, conducts relevant audits, and regularly reports inspection results to the audit committee and the board of directors, and tracks improvements. In 2025, EPi was not fined due to anti-corruption matters or anti-competition-related behaviors.

2.2.3 Complaint Hotline for Violations of the Code of Ethics

For violations of the Code of Ethics, both internal and external personnel can report through the complaint hotline announced on the company's official website. We always take a serious approach to handling violations of ethics. The handling process of the case will absolutely protect the parties involved in the complaint, protect the whistleblower from unfair treatment or retaliation due to the whistleblowing, and take necessary disciplinary measures for violators. Through the promotion of the above policies, corruption incidents can be avoided. No violation cases were received during the year.

2.3 Business performance

Operating performance is the item most concerned by investors and can reflect the results of company operation management. EPi operating performance comes from the unremitting efforts of every employee, bringing continuous growth power to the company. With the gradual growth of electric vehicle, 5G, and green energy application markets, semiconductor demand related to various products has also relatively increased. Under the major trend of energy saving and carbon reduction, the related silicon epitaxy/compound semiconductor market will continue to grow. EPi upholds the core values of "Fast, Precise, New," providing customers with more efficient services, more precise quality, and more innovative processes and products, actively expanding capacity, hoping to create more profits to give back to stakeholders.

Project	Unit: NT$ thousand		
	2023	2024	2025
Direct Economic Value Generated (A)			
Operating income (Note 1)	4,291,069	4,376,101	3,927,482
Direct Economic Value Distributed (B)			
Operating costs (Note 2)	3,300,109	3,237,299	3,096,935
Employee welfare expenses (Note 3)	750,238	793,587	773,147
Payment to investors (Note 4)	608,999	167,950	168,694
Payment to the government (Note 5)	51,913	51,730	24,653
Community Investment (Note 6)	100	500	600
Retained economic value (A-B)	**(420,290)**	**125,035**	**(136,547)**

Note 1: Includes EPi's consolidated net operating income and non-operating income in each year.
Note 2: Includes EPi's consolidated operating costs, operating expenses and non-operating expenses for each year, and excludes employee welfare expenses, stamp duties, other taxes and community investments.
Note 3: Including bonuses, pensions, labor insurance and health insurance and other employment expenses.
Note 4: Including cash dividends distributed the current year and financial costs.
Note 5: Including company income tax, stamp duty and other taxes.
Note 6: Referring to public welfare expenditures such as donations to government agencies and public welfare associations.

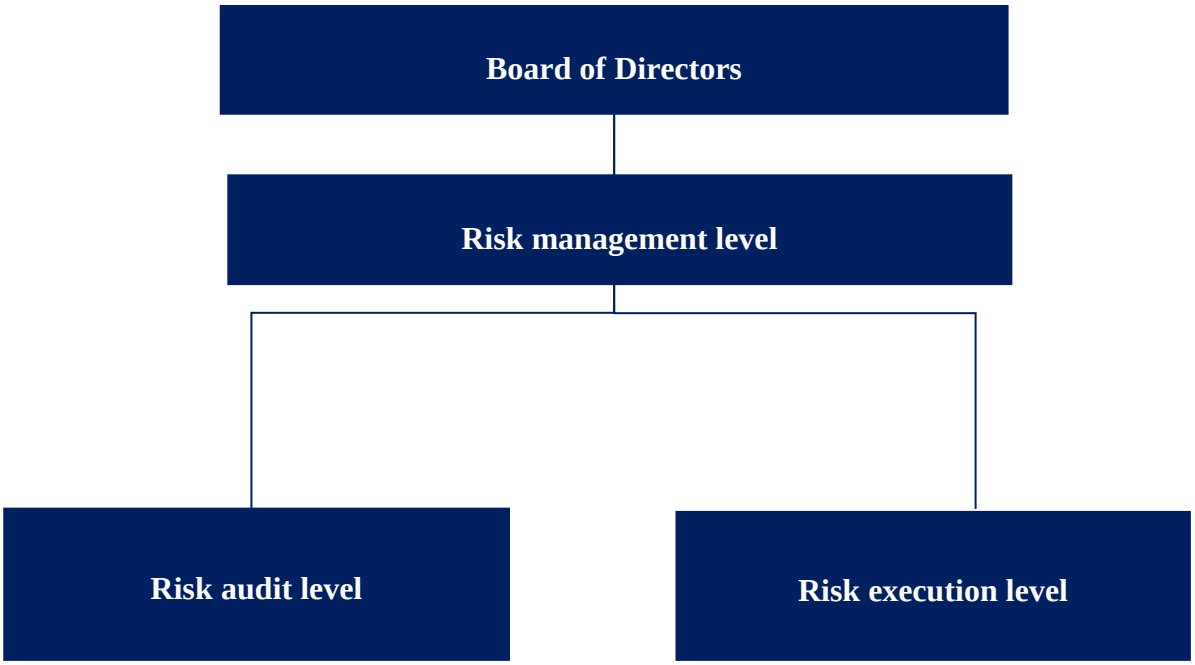
2.4 Risk management

In order to practice the concept of sustainable development, EPi always keeps abreast of global risk trends to effectively reduce and control corporate operational risks. We identify risks that may affect the company's operations, integrates risk management into daily operations, and regarded it as an important reference for operational management.

Episil-Precision is committed to the principles of sustainable development and continuously monitors global risk trends to effectively mitigate and manage operational risks. Risks that may affect the Company’s operations are identified and integrated into daily operations, serving as an important basis for management decision-making.

2.4.1 Organizational structure and mechanism of risk management

Major operational policies, investment projects, and matters related to the acquisition or disposal of assets are subject to risk assessment and analysis by the relevant responsible departments before being submitted to the Board of Directors for approval and implementation. Based on the results of risk assessments, the Audit Office develops and implements an annual audit plan to ensure the effective implementation of risk control and related oversight mechanisms.



<1> Board of Directors: The highest oversight body for risk management, responsible for ensuring the effective implementation of the risk management system.
<2> Risk Management Level: Comprises senior management responsible for determining major risks of the Group, developing specific action plans, and reporting them to the Board of Directors.

<3> Risk Execution Level: Comprises first-line management responsible for implementing risk management objectives and measures and reporting the implementation results to the risk management function.
<4> Risk Audit Level: Comprises the Company's internal audit function, which develops an annual audit plan based on risk considerations and conducts relevant audits. Audit results are periodically submitted to the Audit Committee and the Board of Directors.

2.4.2 Risk issue management process

Episil-Precision actively implements risk prevention and loss control measures and integrates risk management practices into daily internal control activities. Each department is required to conduct regular self-assessments and participate in relevant training, with senior management evaluating the effectiveness of such measures to ensure that risks remain within an acceptable range. By establishing risk indicators and a risk event reporting mechanism, business information is consolidated to identify potential and major risks, and risk monitoring results are regularly reported to the risk management authority.

2.4.2.1 Results of risk identification

After collecting, consolidating, and categorizing information within their respective areas of responsibility, the risk management level identifies, measures, and evaluates risks based on industry experience, regulatory developments, and the Company's future operational plans. In 2025, the major impact risks faced by the Company were identified as industry changes and market competition risks.

Major Risks	Risk Description	Corresponding management Measures
Industry Changes	Industry relocation resulting from U.S. reindustrialization policies.	1. This industry relocation is considered a long-term trend. The Company works with customers on a case-by-case basis and adopts business models aimed at reducing total costs and tariff impacts Avoid over-reliance on a single direction and diversify the customer base by expanding ROW customers.
Market Competition	China continues to expand wafer production capacity and compete through price reductions.	1. Establish China and Non-China substrate supply chains to meet customers' requirements across different market segments. 2. Prioritize cooperation with international IDM companies and major foundries to stabilize production volume and pricing. Increase the proportion of large-diameter products and reduce the proportion of small-diameter products in the Company's product portfolio.

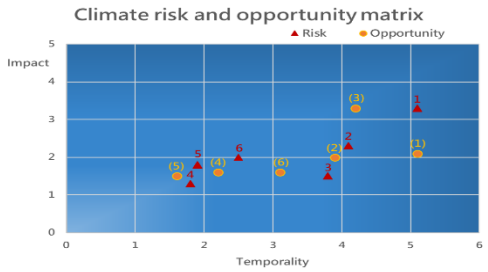
2.4. 3 Governance and response to climate change

2.4.3.1 Governance

Climate change management is one of the most critical environmental issues around the world. EPi discloses climate-related information in accordance with related regulations. In EPi, the Board of directors is responsible for overseeing climate change governance and the management framework, which regularly reviews and oversees climate change risks and opportunities to ensure effective implementation of risk management system. In 2022, EPi established the "ESG Steering Committee", which is top organization in climate change management, chaired by chairman of EPi. The chairman leads the management team to review climate change strategies and goals and provide countermeasures, and report progress and performance to the board. Based on the company's climate change strategy and goals, the management team is responsible to prepare budgets for climate change management strategies for executing annual plans, and regularly confirming the progress and reporting performance to the board of chairman.

2.4.3.2 Response strategies

All the departments of the company discussed and identified short-term, medium-term and long-term climate risks and opportunities, and a total of 6 key risks and opportunities were identified. A scenario analysis was conducted and goals and strategies were set for the potential operational and financial impacts of these six key risks and opportunities.



Opportunity

(1) Improve energy efficiency
(2) Develop new energy-saving and carbon-reducing technologies
(3) Increase sales of energy-saving products
(4) Enhance corporate reputation
(5) Improve supply stability
(6) Increase water resource utilization and adaptability

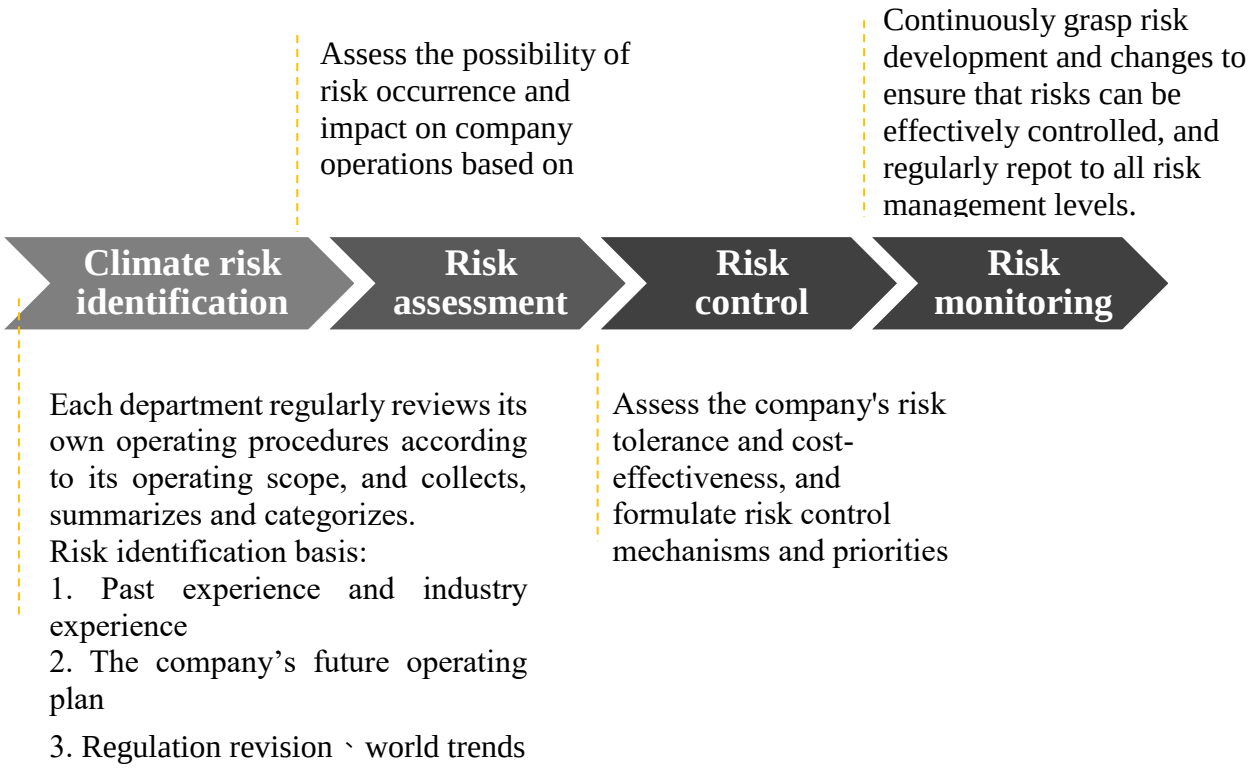
Risk

(1) Energy policy adjustments
(2) Uncertainty in the development of new energy-saving and carbon-reducing technologies
(3) Demand for energy-saving products
(4) Impact on company reputation
(5) Sudden climate disasters lead to supply chain disruptions
(6) Increasing extreme climate - water shortage

Type		Climate risk	Situation description	Potential financial impact	Derivative opportunities and response strategies
Transition	Policies and Regulations	Energy policy adjustments	Rising energy prices and the trend toward carbon reduction lead to rising electricity price.	Operating costs increase.	♦Improve energy efficiency: An energy-saving management task force was established to be responsible for equipment energy-saving optimization.
Transition	Technology	Uncertainty in the development of new energy-saving and carbon-reducing technologies	Investment on various green energy technologies lead to increased costs	Assessment costs increase.	♦Develop new energy-saving and carbon-reducing technologies: Evaluate new energy-saving and carbon-reducing technologies, and promote energy-saving and carbon-reducing plans.
Transition	market	Demand for energy-saving products	Increased preference and attention for energy-saving products	Expansion investment Increase.	♦Increase sales of energy-saving products: Develop and mass-produce new energy-saving products (compound semiconductors GaN and SiC) to provide customers with more advanced product choices.
Transition	Reputation	Impact on company reputation	Failure to meet the expectations of stakeholders and affects reputation.	Revenue decrease.	♦Improve corporate reputation: The Company has successfully attained ISO 14001 certification and greenhouse gas inventory verification, while ensuring the transparent disclosure of carbon emission information.
Physical	Short-term	Sudden climate disasters disrupt supply chains	Sudden climate disasters disrupt supply chains	Operating expenses increase caused by delivery delays.	♦Improve supply stability: Establish backup suppliers, multi-source transportation lines, and increase local supplier warehousing capacity
Physical	Long-term	Extreme climate intensification _ water shortage	Water shortage affects production	Operational disruptions lead to increase operating costs.	♦ Improve water resource utilization and ability to respond to emergencies: Establish a water regime monitoring mechanism and a water shortage response mechanism, and sign contracts with water trucks to supply water.

2.4.3.3 Management process for climate risk

Guided by the TCFD framework, the ESG Implementation Committee identifies and assesses climate-related risks while routinely tracking the climate risks and opportunities faced by industry peers. Upon identifying key issues, the committee establishes relevant metrics and targets, monitors progress, and refines management measures and response strategies accordingly.



2.4.3.4 Indicators and goals setting

In response to the risks and opportunities of climate change, EPi actively promotes various energy-saving and carbon-reduction plans, which are disclosed in the table below, to strengthen the company's ability to cope with extreme climate.

Category	EPi's execution status in 2025
Governance	♦ The ESG Steering Committee have established a climate and energy development strategy and have declared net-zero emissions by 2050. ♦ The ESG Steering Committee have regularly reported sustainable development strategies and results to the board, support by the board.
Strategy	♦The board of directors approved the capital budget to add facilities for energy conservation, carbon reduction, water conservation and other environmental protection. ♦Develop and mass-produce new energy-saving products (compound semiconductors GaN and SiC) to provide customers with more advanced product choices.
Risk Management	♦All the departments of the company discussed and identified short-term, medium-term and long-term climate risks and opportunities, and a total of 6 key risks and opportunities were identified (4 transition risks and 2 physical risks respectively).
Indicators and goals setting	2025~ 2026 goals: ● In order to improve energy efficiency, EPi raised the electricity saving rate from 2025 to 2029 from the original target of >1.2% to >1.5%. ● Formulate and implement energy-saving plans, continue to screen out inefficient electrical equipment, and carry out replacement plans. ● Evaluate green energy measures and energy storage cabinet equipment, and ensure their compatibility with the power system. 2027 ~ 2029 goals: ● In order to improve energy efficiency, EPi raised the electricity saving rate from 2025 to 2029 from the original target of >1.2% to >1.5%. ● Implement energy-saving plans, continue to screen out inefficient electrical equipment, and carry out replacement plans. ● Assessment and implementation of green energy measures. Performance measures achieved in 2025: ♦Completed 29 energy-saving actions, achieving an annual power-saving rate of 2.0%, equivalent to saving 1.873 million kilowatt hours of electricity. ♦An energy-saving project management team was established to continuously carry out energy-saving optimization measures for equipment and facilities. ♦A greenhouse gas management review committee was established to setup greenhouse gas inventory procedures, and introduce management systems such as ISO 50001 , ISO14001 and ISO14064. Conduct greenhouse gas inventories every year, and be verified by third-party agencies.

2.5 Legal compliance

All employees of the company shall comply with regulatory policies. Through cooperation between departments, they regularly participating in relevant training courses such as friendly workplace and information security. They must always comply with laws and regulations, when improving business performance. The company has also obtained certifications of ISO 14001, ISO 45001 and ISO 14064 management systems, providing a safe and healthy work environment to protect worker health and safety, and reduce environmental negative impacts. Employees maintain integrity and conduct as basic requirements. Actively reducing use of environmentally related substances to comply with product environmental regulations, continuously reducing environmental impact. To ensure company and employee can comply with laws and regulations during daily operations, EPi has set up a legal service windows to provide legal consultation and assistance. In 2025, EPi had no major fines or non-monetary sanctions in environmental, labor, and economic aspects.

Related training courses

Training Course Title	Training hours	Total number of training sessions
2025 Best Friendly Workplace	1	706
2025 Information Security Code Promotion	0.5	706
2025 Insider trading guide	0.5	706
2025 Ethical Corporate Management Best Practice Principles Promotion	0.5	706
2025 Responsible Business Alliance Code of Conduct (RBA) Promotion	1	706
2025 Code of Ethics for employees	1	706
2025 Proprietary Information Protection Course	1	706
2025 Environment and Sustainable Development General Education Course	1	706

2.6 Tax governance

EPi pay tax in accordance with laws and implements tax governance. All major tax decisions are submitted to Board of Directors for resolution. To enhance information transparency, transactions with related companies all follow the standards announced by the Organization for Economic Cooperation and Development (OECD), transfer pricing reports are issued, and profits are not transferred to low-tax countries. Additionally, with an honest and professional attitude, tax information is disclosed transparently in financial reports for external stakeholders' reference. The Finance and Accounting division is responsible for all the tax matters. Tax-related risk responsibility is borne by the CFO, and accounting supervisor is responsible for execution. The Audit Office formulates annual audit plans based on risk assessment results and implements it. The audit reports are regularly submitted to independent directors of the Board for review to implement tax risk control.

In 2025, the tax deduction amount according to Industrial Innovation Act is approximately NT$7.05 million. To ensure the effective operation of the tax management mechanism, EPi continues to train talents to enhance tax professional capabilities and appoints external professional consultants to handle related tax matters to ensure correct compliance with tax regulations and reporting obligations.

2.7 Supply chain sustainable management

Suppliers are closely related to the company's operations. Regards suppliers as long-term partners, EPi requiring suppliers not only to take into account product quality, price, delivery, service and safety but also fulfill their ESG responsibilities to comprehensively evaluate the supplier's operational performance and risks.

EPi continues to maintain cooperative relationships with the suppliers in the areas of production quality improvement, technology development, work safety-and-health, and information security. Additionally, EPi urges suppliers to improve labor rights, environmental protection, business ethics, and localized supply chains. Through SCM and audit mechanisms, EPi coaches suppliers in the continual improvement plan (CIP) to reduce the risk of operational interruption, to build the values supply chain for sustainable development.

EPi devoted to promoting local procurement and assisting local suppliers to improve technology and quality in order to establish a highly efficient and competitive supply chain in semiconductor. Only some production machines, parts, and materials are purchased from specific manufacturers in Europe, the United States, and Japan.

2.7.1 Supply chain management

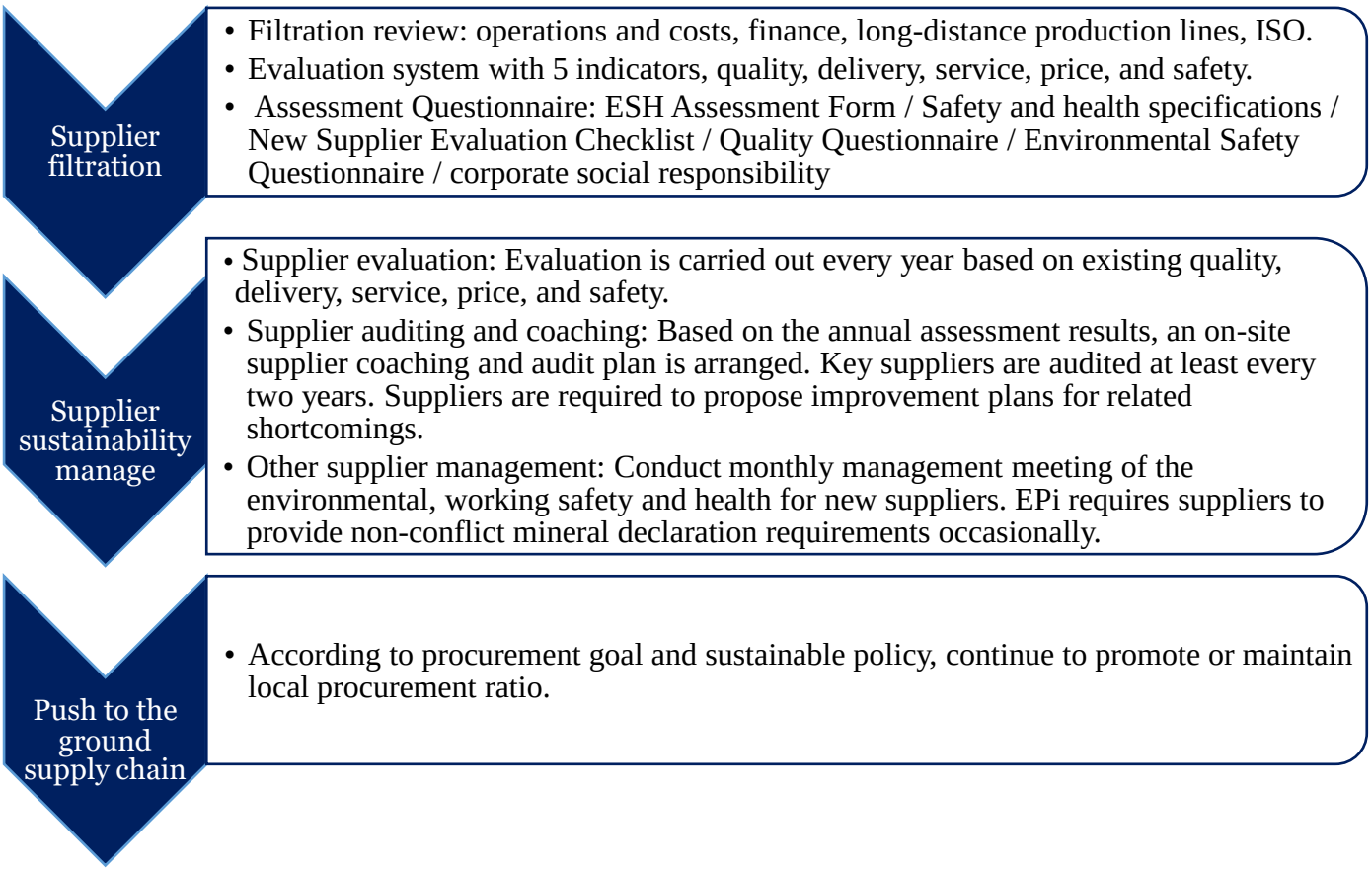
EPi implements SCM (supply chain management system) to provide all suppliers with convenience for order, delivery, accounting, and other inquiries. We continually strengthen communication channels with suppliers to optimize the JIT (Just-in-time) delivery procedure.

2.7.1.1 Supplier management mechanism

EPi has three aspects of the supplier management process: "supplier filtration", "supplier sustainable management", and "promoting local supply chain" to set up the sustainable supply chain.

Epitaxy production belongs to the upstream wafer-related industry of semiconductors. The purchased items in EPi include seven categories: raw materials, equipment, components, factory affairs, information, general affairs and industrial safety, includes about 773 global vendors in EPi existing supply chain. Among them, there are approximately 34 key suppliers suppling primary materials such as wafers, gases and chemicals, etc.

Firstly, key suppliers, as EPi primary target, not only should meet EPi's requirements of the quality, delivery, service, price, and safety, but also committed to corporate integrity and social responsibility. The management mechanism for suppliers are shown in the figure below:

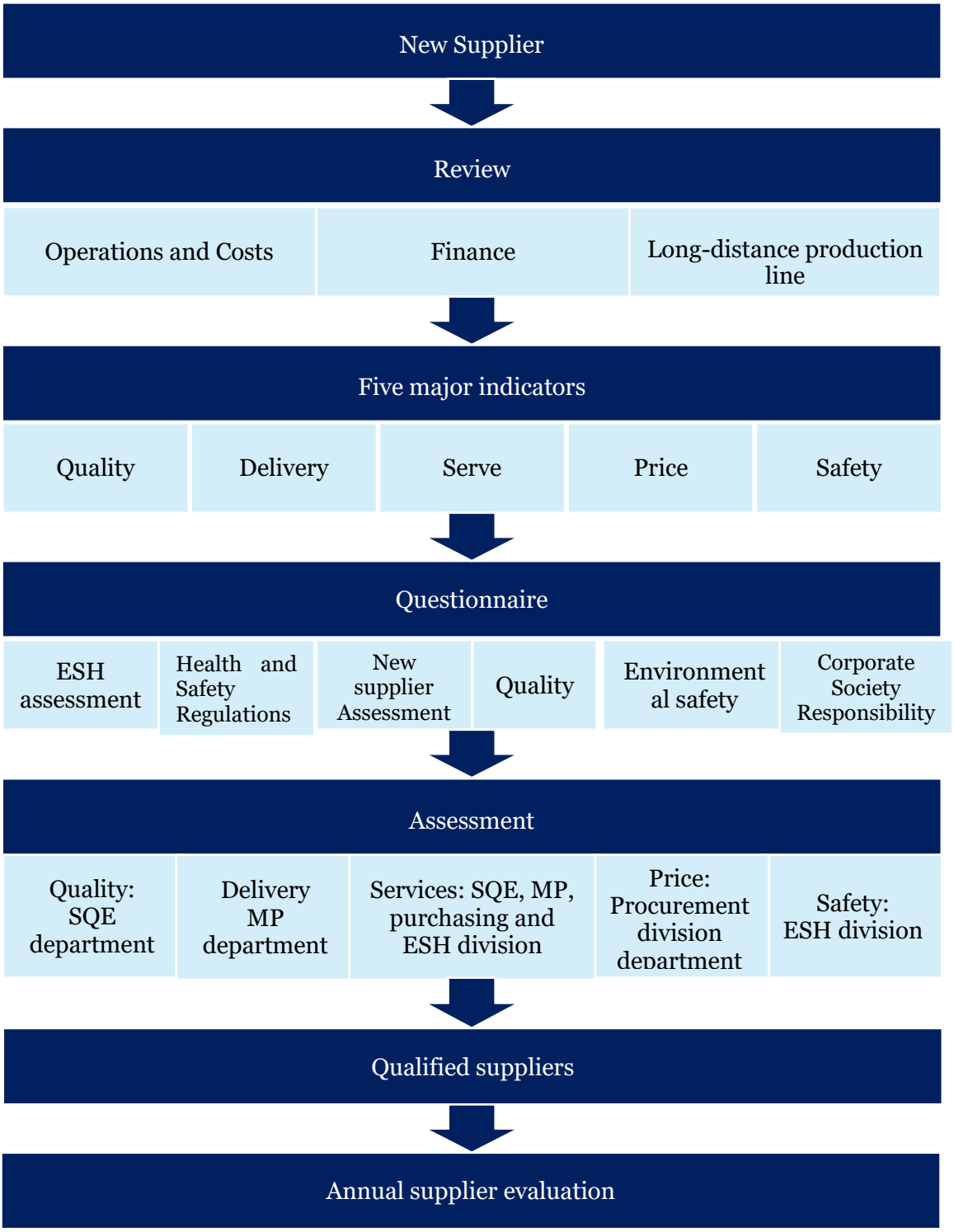


2.7.1.2 Supplier filtration

Base on long-term partnership and good business practices, urges suppliers to abide by confidentiality principles, professional ethics and ESH (Environment, Safety, and Health) regulations, and need to sign confidentiality and business ethics agreement. Suppliers should operate with integrity, illegal or improper transfer of benefits is prohibited, thereby preventing occurrence of the unethical behavior. Additionally, the chemical substances of the raw materials need to comply with legal regulations, such as requiring suppliers not to use metal ore sources from conflict areas.

EPi assists suppliers in risk assessment, improvement and management through rigorous SCM (Supply Chain Management) system. In the filtration, key suppliers are firstly required to pass the review of operations and costs, finance, and long-distance production lines, and ISO, then complete ESH assessment (safety and health specifications, new supplier assessment, and environmental-safety and corporate-social-responsibility questionnaires). The five major indicators (quality, delivery, service, price, and safety) will be surveyed by the relevant audit departments, such as SQE (quality control), MP (Material Planning), procurement, ESH division) will jointly evaluate the suppliers supply risks to ensure stable supply. If necessary, a supplier audit plan will be carried out. Once you pass the selection, you will become a qualified supplier of EPi, and you will be reviewed by the annual supplier evaluation. However, the verification procedures for new suppliers are subject to flow as follows.

Filtration of new suppliers



EPi added 41 new suppliers in 2025, the number ratio followed filtration of new suppliers is 100% to screen new suppliers.

Year	2023	2024	2025
Statistics on the number of new suppliers	29	44	41
Number of companies using filtration of new suppliers	29	44	41
Percentage of new suppliers screened using filtration flow	100 %	100%	100%

Number of key suppliers

Definition of key suppliers: suppliers of primary materials, such as substrate, gases, chemicals, etc. In 2025, there were 34 key suppliers. all of them have signed ethical codes and all of them completed the non-disclosure agreements (NDAs). Furthermore, all the key suppliers have promised not to use conflict mineral raw materials. The key supplier audit results show that all 34 suppliers this year have been identified as low risk. EPi continues to urge suppliers to improve consecutively. EPi and suppliers commit to work together for enhancing the competitiveness of the industry supply chain.

Year	2023	2024	2025
Number of key suppliers	53	43	34
number of "Code of Ethics for suppliers" signatures	42	40	34
number of "NDA" signatures	53	43	34
Number of companies agreed "No use of conflict mineral raw materials"	53	43	34

2.7.1.3 Sustainable management of supplier

2.7.1.3.1 Evaluation rules of supplier

EPi evaluates suppliers' compliance with management projects regularly.

Facets	Appraisal items	Requirements for evaluation
Economic governance	Quality	Quality stability of incoming material. Production process control Implementation of quality management system.
	Price	Competitive supply chain value (cost-effectiveness).
	Delivery	On-time delivery-delivery accuracy.
	Serve	Capability to develop new technologies/new products. Quick respond for special needs. Provision of production quality information. Sharing of production process information.
Environment/ society	Safety	Social Responsibility - Management of toxic and hazardous substances, no use of conflict minerals from conflict zones. Compliance with Supplier Code of Conduct. Compliance with environmental protection, occupational safety and health regulations Management System - ISO 14001, ISO45001

2.7.1.3.2 Supplier evaluation

Suppliers are graded on five major items including quality, delivery, service, price and safety based on their actual transactions in the past year. Raw material suppliers of different levels will be classified based on the evaluation scores. Suppliers with low performance are asked to propose improvement plans. Based on the annual assessment results, we arrange on-site supplier coaching and audit plans. Meanwhile, key suppliers should be audited at least every two years.

Rating on key raw material suppliers:

The rating of suppliers/outsourcers is from A to D based on the evaluation results, which A is the best, B~D are required to improve deficiencies and conduct on-site audits if needs. Suppliers that have failed to meet the standards for two consecutive years will evaluate whether they need to suspend or reduce supply or stop trading.

In 2025, EPi evaluated 34 suppliers. The results for raw material suppliers revealed that Grade A suppliers accounted for 94.1% of the total, Grade B at 5.9%, while Grades C and D both stood at 0%.

Overall supplier/outsourcer rating results (unit: number of suppliers)						
Grade	**2023**	**%**	**2024**	**%**	**2025**	**%**
A	52	100.0%	43	100.0%	32	94.1%
B	0	0.0%	0	0.0%	2	5.9%
C	0	0.0%	0	0.0%	0	0.0%
D	0	0.0%	0	0.0%	0	0.0%
Total	52	100.0%	43	100.0%	34	100.0%

2.7.1.3.3 Supplier audit management

The supplier audit management mechanism discovers the shortcomings and require to make timely improvements.

Self-evaluation and promotion of supplier sustainability management in 2025

An ESG questionnaire is issued every three years to key suppliers to identify the level of attention and impact of sustainability topics. Through supplier feedback and reference to industry trends and industry situations, we can understand each supplier's enthusiasm for sustainable management and the importance they attach to various issues.

Supplier quality audit

Key raw material (Wafer, Gas, Susceptor, and Chemical) suppliers should be audited at least once every two years. The audits can not only understand the implementation status of the supplier's quality management system, but also urge suppliers to improve their internal controls. . If a supplier has a major abnormality in the previous year, EPi will immediately require the real cause to be eliminated and effective improvements made, and the supplier will be prioritized for assessment for the current year's audit to ensure that the suppliers' continued stable-quality supply.

In 2025, EPi conducted 5 on-site audits of key suppliers. The audit completion rate was 100%. A total of 98 deficiencies/suggested improvement projects are identified in these 5 audits. Suppliers propose improvement measures for the deficiencies/suggested improvement projects, and the on-schedule completion rate to 100%.

2025 Supplier Audit				
Materials	**Audit sessions**	**Audit completion rate**	**Number of missing/suggested improvement items**	**Improve on-schedule completion rates**
key suppliers	5	100%	98	100%

2.7.1.4 Continuous improvement plan (CIP) of supplier quality:

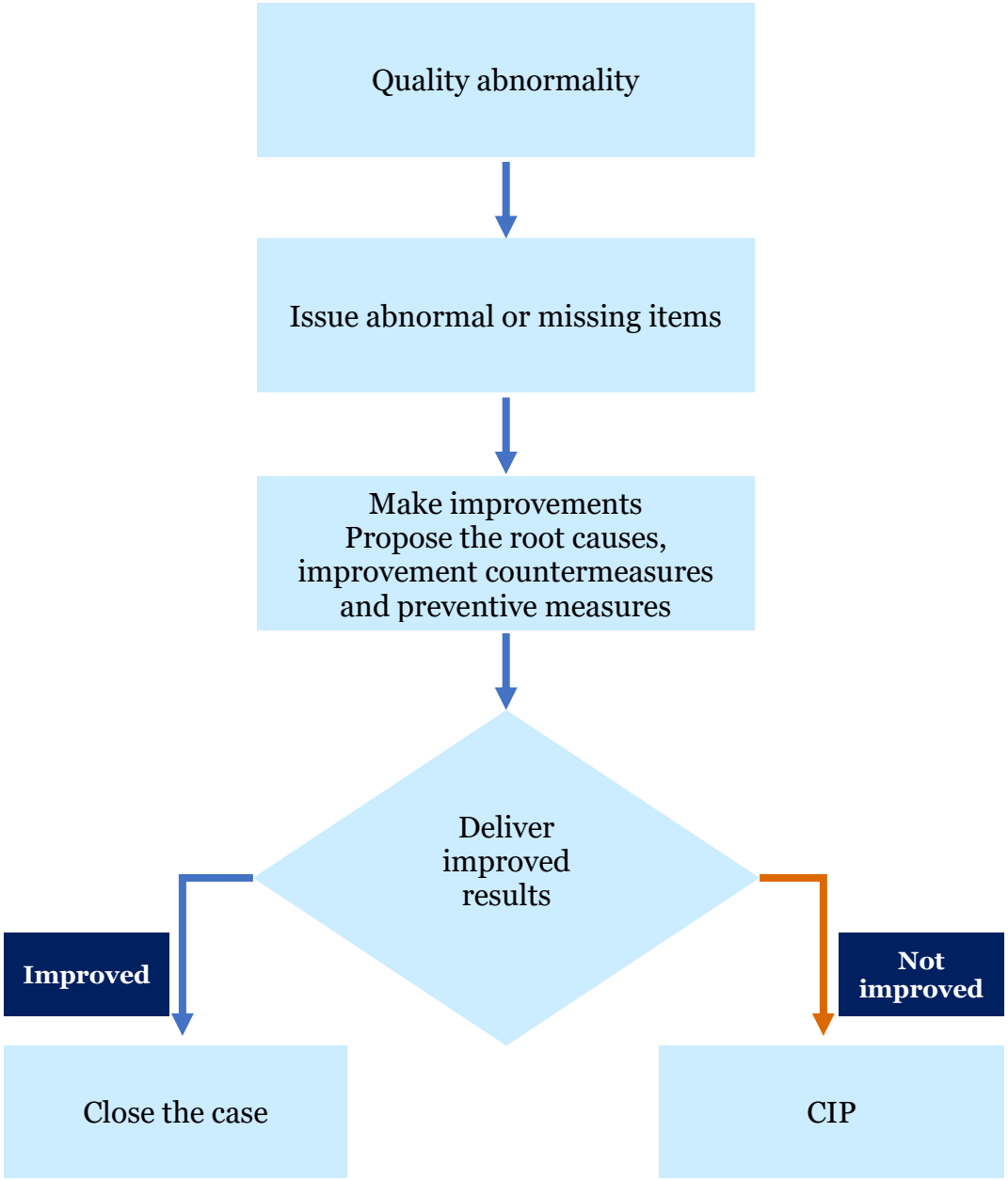
Continual improvement plan (CIP) is a very important concept of the quality management system. To offer the good quality products for the customers, EPi work with the suppliers on the material control, so continual improvement on the supplier side is also an indispensable part. Through continual improvement and PDCA (Plan-Do-Check-Action) technique, encourage suppliers to improve their technical level and product quality to achieve high customer satisfaction and enhance market competitiveness.

There were totally 25 items to be improved by 2025, and all suppliers completed the improvements on schedule. The quality capabilities of suppliers had been improved, and the abnormality-free recurrence rate reached 100% in 2025.

Materials	Continuous improvement of quality and Number of improvements	Improvements completed on schedule	No abnormal recurrence rate
key suppliers	25	100%	100%

Continual improvement management of supplier

EPi will inform the suppliers/outsourcers of the evaluation results. If there are any deficiency for improvement, the suppliers/outsourcers will be asked to propose improvement and preventive measures in time, and include them in the next supplier/outsourcer service items rating.


Quality abnormality
Issue abnormal or missing items
Make improvements
Propose the root causes,
improvement countermeasures
and preventive measures
Deliver
improved
results
Improved
Not
improved
Close the case
CIP

2.7.2 Local supply chain

EPi is a professional epitaxial process supplier. Although the semiconductor industry chain still relies on foreign imports for machinery, equipment, key raw materials, etc., EPi still commit to promoting local procurement. Not only for risk diversification and cost reduction, but also support the sustainable development of the local industrial chain, create local employment opportunities, and hope to fulfill our corporate social responsibilities related to energy conservation and carbon reduction until now.

EPi continues to give priority to local suppliers in Taiwan in terms of procurement. The so-called local suppliers (including local branches, dealers, and agents of the original factory). In 2025, the transaction amount of local suppliers are accounted for 80%, and the transaction amount of key suppliers are accounted for 50%. In the future, we will continuously promote local procurement, and assist local suppliers of key materials and spare parts to improve the technology and quality, to establish a highly efficient and competitive semiconductor industry chain, and reduce transportation time and carbon footprint.

Note: Local procurement refers to suppliers who have direct transactions with EPi. If the supplier provides products or services in Taiwan, and the transaction method is local payment in Taiwan, it means local procurement.

Local suppliers (transaction amount)

Year	All local suppliers	Key suppliers
2025	80%	50%
2024	79%	62%
2023	67%	46%

Chapter 3 Environmental Sustainability

Corresponding UN SDG			Actions and Achievements
SDG3		Good Health and Well-Being	• No violations of environmental regulations in 2025.
SDG6		Clean Water and Sanitation	• The water stress is low-medium according to the identification results of the WRI (World Resources Institute) assessment tool, Aqueduct Water Risk Atlas. • In the past three years, the control of water pollution has complied with the laws and regulations.
SDG7		Affordable and Clean Energy	• In 2025, 29 energy-saving actions have been completed to achieve annual power-saving rate of 2.0% , beyond the target of 2025 (≧ 1.5%). The saving is equivalent to 1.873 million kWh. • Obtained the ISO 14064 third-party greenhouse gas (GHG) verification statement, validating the emission data for Scope 1, Scope 2, and Scope 3.
SDG12		Responsible Consumption and Production	• Waste recycling and reusing rate of 2025 are accounted for 58.7% of total waste, increase 4.1% YOY, and meet the target of 2025 (≧53%). • In 2025, 4,205 waste paper boxes and 5,674 dummy wafers, and 3,656 packing materials are recycled and reused.
SDG13		Climate Action	• 2025 Total Scope 1 & 2 Emissions: 45,212.03 tCO2e (increase 5.4% YoY, driven by the expansion of one new facility). • Air pollutant emissions have consistently complied with regulatory emission standards over the past three years.

Management policy of material topics

Material Topic	Energy and Greenhouse Gas emission Management
GRI Standards	GRI 302-1、GRI 302-3、GRI 302-4、GRI 302-5、GRI 305-1、GRI 305-2、GRI 305-3、GRI 305-4、GRI 305-5、GRI 305-6、GRI 305-7
Impact description	Based on the results of greenhouse gas inventory verified by a third party, we set reduction directions and goals, and commit to the research and development of low-energy products, providing customers with more energy-efficient products to create revenue value and reduce the impact of operations on the environment. If greenhouse gas emissions are not controlled, they will accelerate the negative impacts of climate change, leading to higher energy prices and increased operating costs
Policies/Commitments	In response to the national greenhouse gas reduction strategy aiming for the active goal of net-zero emissions by 2050, and to echo the greenhouse gas reduction policy, EPi is committed to achieving net-zero emissions by 2050. Through the research, development, manufacturing, and sales of Si, SiC, and GaN epitaxial materials, EPi dedicated itself to the R&D and production of low-energy consumption products. We provide our customers with more energy-efficient products, contributing our efforts to energy saving and carbon reduction.
Target	2025~2026 goals: ・The annual energy saving rate will be increased from the original target of >1.2% to >1.5% starting in 2025. ・Formulate and implement energy-saving plans, continue to screen out inefficient electrical equipment, and carry out replacement plans. ・Evaluate green energy measures and energy storage cabinet equipment, and ensure their compatibility with the power system. 2027~2029 goals: ・In order to improve energy efficiency, EPi raised the electricity saving rate from 2025 to 2029 from the original target of >1.2% to >1.5%. ・Implement energy-saving plans, continue to screen out inefficient electrical equipment, and carry out replacement plans. ・Assessment and implementation of green energy measures.
Responsibility	Facility and Environmental protection dept.
Resource	・Establish an energy-saving project management team. ・Carry out ISO 14001, ISO 14064, and ISO 50001. ・Regular education and training to strengthen the concept of energy conservation and carbon reduction.
Grievance mechanism	・Complaint hotline: 03-5632255 extension 2226 ・Complaint email: 2226@epi.episil.com
Action plan	Positive Impact Management:

Material Topic	Energy and Greenhouse Gas emission Management
	· Strengthen education and training for energy-saving. · Establish an energy-saving plan. Negative impact management: · Energy-saving optimization and parameter adjustment of equipment and facilities. · Propose improvement projects for power saving rate every year.
Evaluations and results	· The power saving rate in 2025 is 2.0 %, achieve the annual target(1.5%). · Obtained the ISO 14064 Greenhouse Gas Emissions Verification Statement for the year 2025, successfully achieving the annual target.

Management policy of Material topic

Materiality	Waste and circular resource
GRI Standards	GRI 306-1, GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5
Impact description	Proper management of waste can not only reduce waste generation and related costs, but also reduce the environmental impact from operations. Waste treatment vendors failing to handle waste in compliance with regulations may subject EPi to liabilities for waste cleanup and environment recovery, impacting company reputation.
Policies/Commitments	EPi sets the industrial waste recycling and reusing rate and tracks its achievements. In addition, an annual audit plan for waste treatment vendor is executed every year to ensure that waste is handled properly.
Target	2025–2026 Goals · Achieve a waste recycling and reuse rate of 53%. 2027–2029 Goals · Achieve a waste recycling and reuse rate of 55%.
Responsibility	Environmental protection and waste production dept.
Resource	· Conducted audits of 16 waste treatment vendor in 2025. · Assigned dedicated specialists to monitor monthly environmental regulatory updates and perform cross-site alignment reviews**.**
Grievance mechanism	· Complaint hotline: 03-5632255 extension 2226 · Complaint email: 2226 @epi.episil.com
Action plan	Positive impact Management: · Containers that cannot be recycled by suppliers will be handed over to qualified waste treatment vendors for cleaning, recycling, and reusing. · Reduce consumption of paper boxes and reuse dummy wafers. · Packing materials are recycled and reused. Negative impact Management: · Reduce resource consumption and waste generation. · Conduct annual interviews with cooperative waste treatment vendors to prevent waste treatment vendors from failing to handle waste in compliance with regulations and affecting the company's reputation.
Evaluations and results	• Achieved a 58.7% waste recycling and reuse rate in 2025, successfully achieving the annual target of 53%.

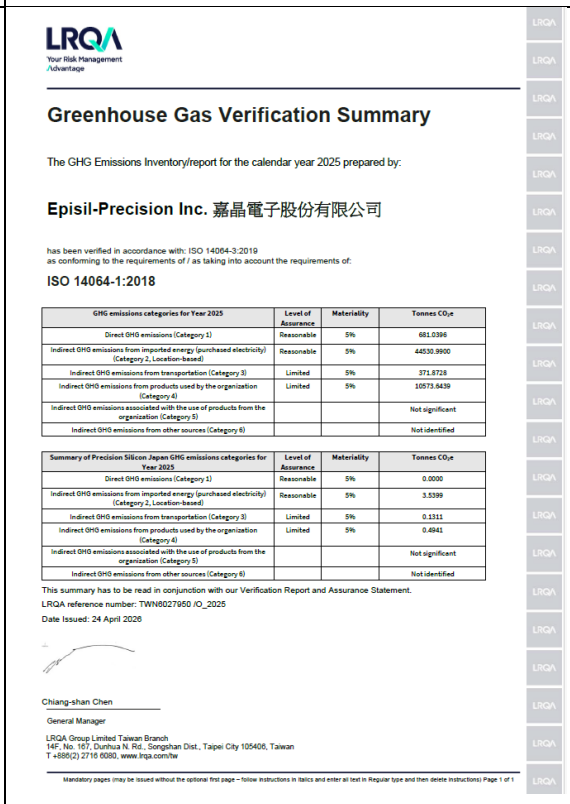
3.1 Environmental policy

3.1.1 Environmental policy

Based on the concept of sustainable management, EPi pays attention to global climate change, and is committed to protecting the earth and environment, advocating green production, energy conservation and carbon reduction, promoting safety and health, preventing occupational injuries and ill health. So as to minimize the environmental impact of our products and activities, and provide a safe, healthy and comfortable workplace. EPi has obtained ISO 14001:2015 system certification and ISO 14064 greenhouse gas emission verification. We have achieved the goals of legal compliance, environmental protection, physical and mental health, and sustainable growth.

We determine to:

1. Comply with applicable legal requirements and other requirements relevant to environment and OH&S hazard prevention.
2. Pay attention to environment and OH&S issues, evaluate their risks and opportunities, and take effective preventive and protective measures.
3. Establish a process for setting and reviewing environmental, OH&S objectives to enhance the environmental, OH&S performance.
4. Establish a process for communication, the policy shall be available as documented information, and be implemented, maintained communicated within the organization and all worker under the control of EPi, and be available to interested parties, as appropriate.

Environmental Management System ISO 14001:2015	Greenhouse gas emission verification ISO 14064
	

LRQA

Certificate of Approval

This is to certify that the Management System of:

Episil-Precision Inc.

[redacted]

has been approved by LRQA to the following standards:

ISO 14001:2015

Approval number(s): ISO 14001 – [redacted]

This certificate is valid only in association with the certificate schedule bearing the same number on which the locations applicable to this approval are listed.

The scope of this approval is applicable to:

Provision the Silicon EPI,SiC/GaC EPI and GaN/Si EPI Service

Luis Cunha

Area Operations Manager – North Asia & OMEA

Issued by: LRQA Limited

[redacted]

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LRQA

Your Risk Management Advantage

Greenhouse Gas Verification Summary

The GHG Emissions Inventory/report for the calendar year 2025 prepared by:

Episil-Precision Inc. 嘉晶電子股份有限公司

has been verified in accordance with: ISO 14064-3:2019
as conforming to the requirements of / as taking into account the requirements of:

ISO 14064-1:2018

GHG emissions categories for Year 2025	Level of Assurance	Materiality	Tonnes CO_2e
Direct GHG emissions (Category 1)	Reasonable	5%	681.0396
Indirect GHG emissions from imported energy (purchased electricity) (Category 2, Location-based)	Reasonable	5%	44530.9800
Indirect GHG emissions from transportation (Category 3)	Limited	5%	371.8728
Indirect GHG emissions from products used by the organization (Category 4)	Limited	5%	10573.6439
Indirect GHG emissions associated with the use of products from the organization (Category 5)			Not significant
Indirect GHG emissions from other sources (Category 6)			Not identified

Summary of Precision Silicon Japan GHG emissions categories for Year 2025	Level of Assurance	Materiality	Tonnes CO_2e
Direct GHG emissions (Category 1)	Reasonable	5%	0.0000
Indirect GHG emissions from imported energy (purchased electricity) (Category 2, Location-based)	Reasonable	5%	3.5399
Indirect GHG emissions from transportation (Category 3)	Limited	5%	0.1311
Indirect GHG emissions from products used by the organization (Category 4)	Limited	5%	0.4941
Indirect GHG emissions associated with the use of products from the organization (Category 5)			Not significant
Indirect GHG emissions from other sources (Category 6)			Not identified

This summary has to be read in conjunction with our Verification Report and Assurance Statement.

LRQA reference number: TWN6027950 /O_2025

Date Issued: 24 April 2026

Chiang-shan Chen

General Manager

LRQA Group Limited Taiwan Branch
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Mandatory pages (may be issued without the optional first page – follow instructions in italics and enter all text in Regular type and then delete instructions) Page 1 of 1

3.1.2 Environmental cost

EPi invested a total of NT$95.94 million in environmental pollution control in 2025. It includes three major aspects: waste disposal, water pollution control and air pollution control. New pollution control equipment or monitoring equipment are invested to avoid polluting the natural environment and minimized environmental impact.

NT$ Ten thousand

Project	Years			Illustrate
	2023	2024	2025	
waste disposal	490	384	468	Cost of Waste disposal
Water pollution control	2,165	2,180	2,815	Cost of wastewater treatment equipment, operation and maintenance, and wastewater treatment of the Science Park Bureau
air pollution control	5,323	4,988	6,312	Cost of air pollution control equipment, operation and maintenance.
Total cost	7,978	7,551	9,594	

Note 1: The waste does not include domestic waste, which is processed by the science park bureau.
Note 2: Cost of Wastewater treatment includes wastewater treatment system setup, depreciation of fixed assets, operation and maintenance, regular wastewater sampling and analysis and wastewater treatment of the Science Park Bureau.
Note 3: Cost of Air pollution control includes air pollution control system setup, depreciation of fixed assets, operation and maintenance, and regular air pollution monitoring.
Notes 4: FAB4 obtained the factory registration certificate on November 26, 2024, so the above data for 2023 and 2024 excludes FAB4.

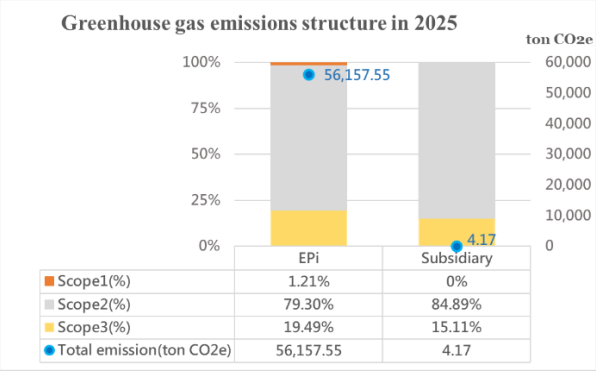
3.2 Management of Energy and Greenhouse Gas emission

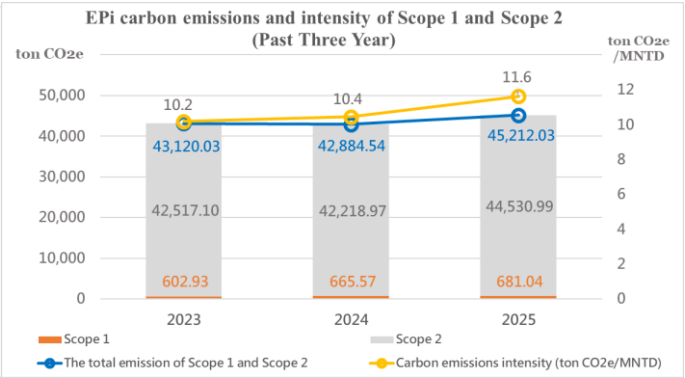
3.2.1 Management of greenhouse gas emission

In response to Taiwan's target of greenhouse gas emission reduction, EPi is committed to reaching Net Zero Emissions by 2050 and strive to developing low energy consumption products, to provide low-carbon products. Since electricity use is the major source of EPi's greenhouse gases emission, carbon reduction target is equivalent to our energy saving target.

The annual report of greenhouse gas emission inventory has been verified by a third-party, to ensure the credibility of the data, and disclosed to the public. We also participate in the international carbon disclosure project (CDP) to demonstrate the company's determination in greenhouse gas emission management.

The 2025 greenhouse gas inventory data was verified by LRQA Taiwan Branch (LRQA) in accordance with the agreed-upon engagement and ISO 14064-3 standards. LRQA has confirmed that the data provided by Episil-Precision complies with ISO 14064-1, obtaining a reasonable assurance level for Scope 1 and Scope 2, and a limited assurance level for Scope 3. A Verification Statement has been officially issued. In 2025, EPi's total greenhouse gas (GHG) emissions reached 56,157.55 tons CO2e. The primary source was Scope 2 emissions from electricity consumption, accounting for 79.30% of the total. Our subsidiary (Precision Silicon Japan) operates strictly as a business office and initiated GHG emission verification in 2024; its total emissions for 2025 were 4.17 tons CO2e. The overall GHG emission structure for both EPi and its subsidiary is illustrated in the figure below. EPi's Scope 1 and Scope 2 greenhouse gas emissions of EPi totaled 45,212.03 tons CO2e, up 5.4% YOY due to the addition a new manufacturing site (FAB4). However, owing to a market-driven revenue decline alongside the expansion, the 2025 carbon intensity increased by 11.3% YOY.





Project	EPi			Subsidiary		Unit
	2023	2024	2025	2024	2025	
Scope 1	602.9	665.6	681.04	0	0	ton CO_2e
Scope 2	42,517.1	42,219.0	44,530.99	3.5	3.54	ton CO_2e
Scope 3 Note 2	8,796.0	9,188.7	10,945.52	0.9	0.63	ton CO_2e
Total emissions	51,916.0	52,073.2	56,157.55	4.4	4.17	ton CO_2e
Emission intensity Note 8	10.2	10.4	11.6	0.02	0.03	ton CO_2e/MNTD

Note 1: The boundary of greenhouse gas emission inventory is EPi's main manufacturing plants in Taiwan and its subsidiary

in Japan. (FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2023&2024 do not include FAB4)
Note 2: Scope 1 direct GHG emissions: Including stationary combustion, fugitive emission and mobile combustion. Scope 2 indirect GHG emissions: purchased electricity. Scope 3 indirect GHG emission: Including employee commuting and purchasing goods (energy, water and fuel related activities).
Note 3: Verification criteria: implemented in accordance with ISO 14064-1:2018.
Note 4: Source of greenhouse gas emission factor: The emission factor values are cited from the greenhouse gas emission factors announced by the Ministry of the Environment . Global Warming Potential (GWP) values are referenced from the IPCC Fifth Assessment Report (2013) for the FAB1, FAB2, and FAB3_ Dusing Plants, and the IPCC Sixth Assessment Report (2021) for the FAB3_ Lei-Hsin and FAB4 Plants."
Note 5: Emission factor of Scope 2 based on data released in 2024 by the Bureau of Energy stating that 0.474 kg CO2e/ KW-hr. ; As Tokyo Electric Power Company (TEPCO) has not yet announced the coefficient for 2025, Subsidiary (Precision Silicon Japan) uses the 2024 electricity carbon emission coefficient as 0.421 kg CO2e/KW-hr.
Note 6: Greenhouse gas: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons ($HFCS_)$, perfluorocarbons (PF), sulfur hexafluoride, nitrogen trifluoride, etc. of 7 greenhouse gases.
Note 7: Greenhouse gas emission inventory is carried out using the operation control method.
Note 8: Emission intensity = (Total carbon dioxide equivalent emission of Scope 1 and Scope 2) / Total revenue MNTD.

Category-wise Scope 3 GHG emission in the past three-year

Unit: ton CO_2e

GHG Protocol Scope3 Category	ISO14064-1:2018 Category3 ~ 6	EPi			Subsidiary	
		2023	2024	2025	2024	2025
1: Purchased goods and services	4.1Purchased goods	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
2: Capital goods	4.3 Capital goods	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
3: Fuel- and energy-related activities (not included in scope 1 or scope 2)	4.2 Purchased Fuel- and energy-related activities	8421.0	8817.7	10573.6	0.6155	0.494
4: Upstream transportation and distribution	3.1Upstream transportation and distribution	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
5: Waste generated in operations	4.4Waste generated in operations	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
6: Business travel	3.4 client and visitor transport	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
	3.5 business travel	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
7: Employee commuting	3.3Employee commuting	375.0	371.0	371.9	0.2573	0.131
8: Upstream leased assets	4.5Upstream leased assets	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
9: Downstream transportation and distribution	3.2Downstream transportation and distribution	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
10: Processing of sold products	5.1 The use stage of sold products	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
11: Use of sold products		Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
12: End-of-life treatment of sold products	5.3 End-of-life stage of products	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
13: Downstream leased assets	5.2Downstream leased assets	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
14: Franchises	6.1 Franchises	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
15: Investments	5.4 investments	Immaterial	Immaterial	Immaterial	Immaterial	Immaterial
Total		8796.0	9188.7	10945.5	0.9	0.625

Note 1: The boundary of greenhouse gas emission inventory is EPi's main manufacturing plants in Taiwan and its subsidiary in Japan. (FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2023&2024 do not include FAB4)

3.2.2 Greenhouse gases emission and air pollution control

In order to mitigate the impact of operations on the greenhouse gases emission effect, EPi not only actively implements various energy reduction and power-saving actions, but also improve control components of air pollution equipment in each factory to reduce the risk of air pollution emissions. EPi's process exhaust gas is mainly acidic and alkaline gas, contains sulfur oxides (SOx), nitrogen oxides (NOx), volatile organic compounds (VOC), particulate matter (PM) and harmful air pollutants (HAP) etc. After being collected according to different categories, the air pollutant is disposed by the air pollution control equipment. In accordance with the "Stationary Pollution Source Control and Emission Standards for the Semiconductor Industry", each factory entrusts a sampling agency and analytical laboratory accredited by the Ministry of Environment to perform sampling and analysis every year to confirm the efficiency of air pollution control equipment. The results are all in compliance with air pollutant emission standards. In order to avoid environmental impact on surrounding residents, an air pollution image recognition system is installed at the discharge outlet of the air pollution control equipment in the FAB2 site to provide early warning of abnormal air pollution. EPi continues to implement various control actions to reduce the impact of air pollution. In addition, emergency response drills of air pollution are carried out every year to implement air pollution prevention and control policies.

Unit: kilogram (kg)

Pollutant	2023	2024	2025
sulfur oxides (SOx)	0.02	0.04	0.03
nitrogen oxides (NOx)	340.58	440.39	440.42
volatile organic compounds (VOC)	2,423.49	2,536.87	2,274.14
particulate matter (PM)	9.69	14.81	17.93
hazardous air pollutants (HAP)	84	143.89	132.78
ozone depletion potential	0	0.0034	0.0074

Note 1: The data statistics cover EPi's main manufacturing plants. (FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2023&2024 do not include FAB4)

SOx, NOx, VOC, and PM are calculated based on the published emission factor multiplied by activity data such as product weight and raw material usage.

Note 2: HAP is calculated the activity intensity based on the air pollutant sampling and analysis report, and then multiplies it by the amount of activity for the year.

Note 3: The refrigerants used by EPi are listed by the Montreal Protocol, including R-123 (dichlorotrifluoroethane) and R-22 (monochlorodifluoromethane). The emission factor is referenced from the annex of the Montreal Protocol. The unit is kilogram CFC-11 equivalent.

3.3 Energy management

3.3.1 Energy usage

EPi values the impact of its business operations on climate change and global warming. Epi's Dusing and Lising sites have obtained ISO50001:2018 energy management system certification and utilize the ISO50001 systematic management process to reduce energy consumption. The overall energy structure relies heavily on purchased electricity, primarily for factory processes, air conditioning equipment, and lighting. Natural gas is used for steam boilers. Diesel fuel is used in emergency generators, solely for power outages, routine maintenance, and emergencies, and is not a direct energy source for factory production. Gasoline is used for official vehicles. Therefore, no energy is sold.

EPi's total energy consumption in 2025 is 341,185 GJ, increased 5.31 % YOY. While the energy intensity is 87.67 GJ /MNTD, increased 11.15 % YOY. The increase in total energy consumption was mainly due to the energy consumption of the newly added plant (FAB4), while the increase in energy intensity is due to the company's revenue decline. In the future, EPi will continue to reduce its reliance on energy consumption in company operations by improving process efficiency and energy-saving measures to achieve green operation goals.

Energy Management System ISO 50001:2018


LRQA

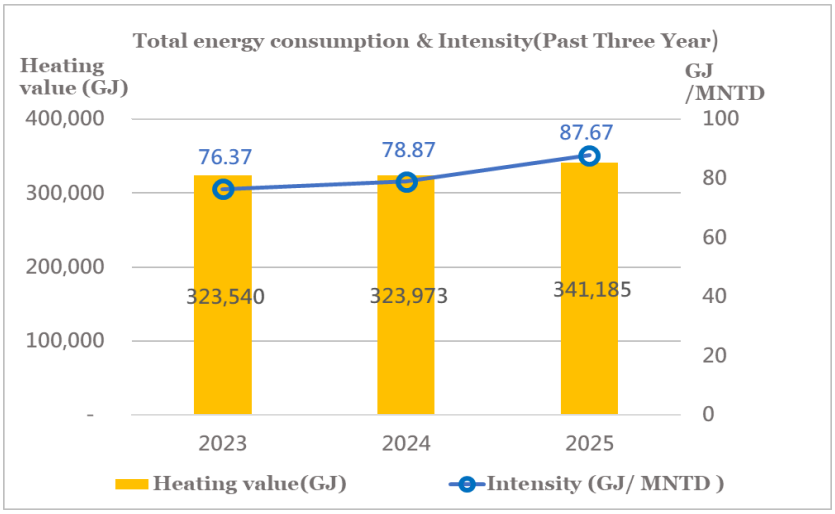
Certificate of Approval

This is to certify that the Management System of

Episil-Precision Inc.

has been approved by LRQA to the following standards:

ISO 50001:2018



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Total In-house energy consumption			2023	2024	2025
non-renewable energy	Direct Energy	Natural Gas (GJ)	2,759	2,828	2,657
		Diesel (GJ)	123	114	120
		Gasoline (GJ)	165	150	121
	Indirect energy	Purchased electricity (GJ)	320,493	320,880	338,287
	Total (GJ)		323,540	323,973	341,185
renewable energy		Solar (GJ)	0	0	0
		Renewable fuel (GJ)	0	0	0
Total calorific value of energy consumption (GJ)			323,540	323,973	341,185
Energy intensity (GJ/ MNTD)			76.37	78.87	87.67
Renewable energy share (%)			0	0	0

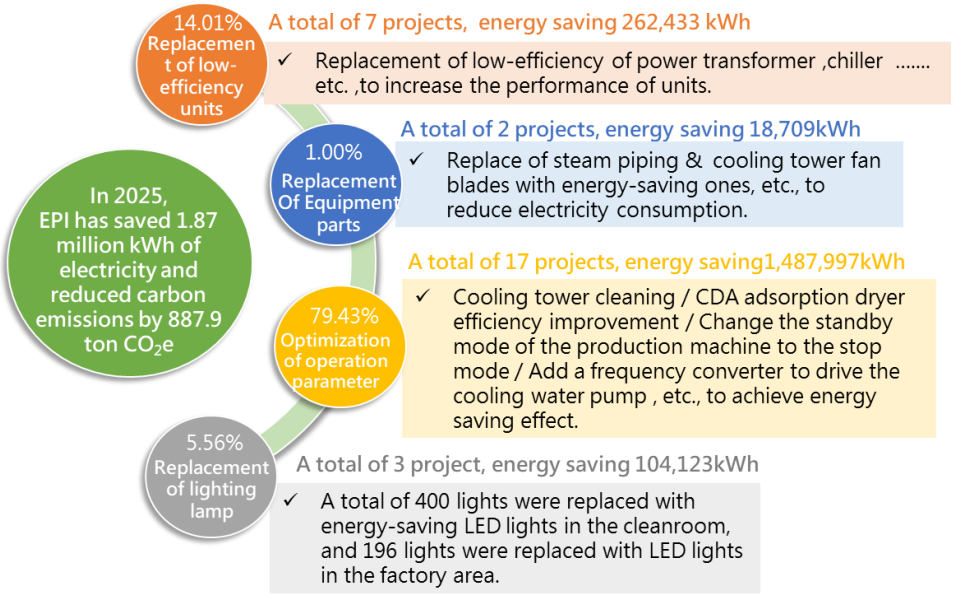
Note 1: The statistical scope of energy consumption data covers all EPi's manufacturing plants. (FAB4 obtained the factory registration certificate on November 26, 2024; therefore, the data above for 2023 and 2024 do not include the FAB4.)； The electricity consumption for the year is the same as the amount verified for greenhouse gas emissions.
Note 2: Heating value of Natural gas from CNPC bill in 2025 = 8,076 kcal /L. This calorific value is based on the weighted average lower calorific value from the 2025 CPC pricing statements. (The calorific value of natural gas in 2023-2024 is calculated using the average calorific value from CPC pricing statements.)
Note 3: The heating value of diesel = 8636 kcal/L, the heating value of automotive gasoline = 7586 kcal/L, the heating value of electricity = 860 kcal/kWh, the calorific values of diesel and gasoline are based on the 2025 calorific values announced by the Ministry of Environment, while the calorific value of electricity is based on the Energy Administration's table of unit calorific values for energy products.

3.3.2 Energy saving measures

The energy consumed by our company is mainly electricity use, approximate 99%, most of which is used for process machines and air-conditioning equipment. Therefore, improving machine efficiency and reducing energy consumption of air-conditioning equipment will become the key to reducing carbon emissions in operations. We establish an energy-saving project team to conduct efficiency testing on high-energy-consuming equipment in the factory, to screen out low-efficiency equipment and replace them with high-energy-efficient electrical equipment, and optimize and adjust operating parameters to achieve energy-saving benefits. For example, we adjust the pressure of chilling water in the factory, increase the water temperature of the chiller, and set the low temperature limit of the air conditioner switch to avoid energy waste caused by setting the air conditioner temperature too low. At the same time, we also review the lighting needs of each factory to adjust the lighting configuration and gradually increase the proportion of LEDs to reduce lighting electricity consumption.

In 2025, EPi carry out various equipment energy-saving plans, and the energy-saving measures will be divided into four categories: (1) Replacement of low-efficiency old units, (2) Equipment parts update, (3) Adjustment of energy-saving measures, and (4) Replacement of lamps Change. The electricity saving rate in 2025 is 2.0%, equivalent to 1.873 million kWh of electricity saving, which has achieved the target for 2025-2026 (1.5%).

In addition to improve energy efficiency through energy-saving measures, EPi also implements energy-saving education and training to strengthen the concept of energy conservation and carbon reduction, so that energy conservation management can be fully implemented.



	2023	2024	2025
Annual power saving rate (%)	1.9	2.0	2.0
Power saving (kWh)	1,759,282	1,857,396	1,873,262
Power saving (GJ)	6335	6691	6745

Note 1: Since the Energy Administration has not yet released the energy conservation assessment values for 2025, the energy saving data is sourced from the energy saving statistics reported that covers all EPi's manufacturing plants. (FAB4 obtained the factory registration certificate on November 26, 2024; therefore, the data above for 2023 and 2024 do not include the FAB4).
Note 2: Annual electricity saving rate = Annual electricity saving ÷ (Annual electricity consumption + Annual electricity saving); the electricity consumption in the current year is the same as the electricity used in the greenhouse gas verification.
Note 3: The carbon reduction from electricity savings in 2025 is calculated based on the Energy Agency's 2024 electricity carbon emission factor of 0.474 kg CO2e/kWh.

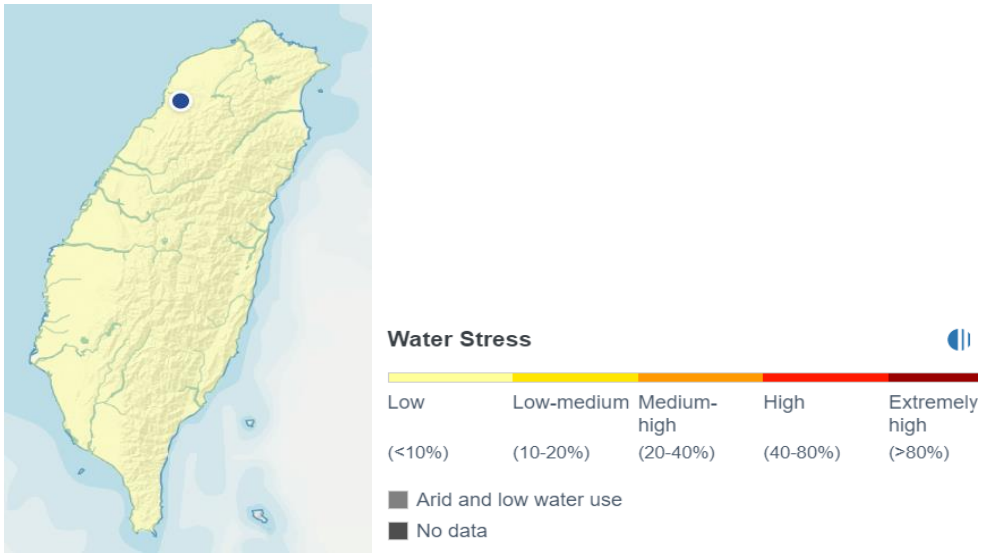
3.4 Water resources management

3.4.1 Water resources risk assessment

In recent years, as the frequency and severity of extreme weather have increased year by year, droughts, water shortages, and floods caused by typhoons have gradually become one of the climate risks that affect corporate operations. Therefore, the issue of water resources risks has received great attention internationally. EPi's manufacturing process requires a large amount of water resources, water resources management and the potential impact on surrounding water use are issues that EPi cannot ignore.

In order to avoid the potential risk of each factory drawing water from areas with high water stress that affects the local ecology and residents' water supply, EPi uses the World Resources Institute (WRI) water resource assessment tool Aqueduct Water Risk Atlas to analyze the locations of each operating base. The water stress is low-medium according to the identification results of the WRI (World Resources Institute) assessment tool, Aqueduct Water Risk Atlas.

In 2025, the total supply of tap water in Hsinchu Science Park was 66,693.3 thousand tons/year, while EPi’s total water withdrawal was 794.7 thousand tons/year, evaluated based on the proportion of water withdrawal to the total water supply, its water withdrawal ratio was about 1.2 % and did not have a significant impact on water resources. In the future, the analysis results will continue to be updated and tracked every year, and the analysis results will be taken into water operation strategies.



Note 1: EPi's factories are located in Hsinchu Science Park. The Aqueduct Water Risk Atlas tool is used to analyze the water resources stress of Hsinchu.

In order to avoid the increasing risk of water shortage caused by the intensification of extreme climate in the future, EPi has established a contingency plan for water resource management during droughts, and actively manages water resource scheduling related matters such as water trucks, water tanks, and water sources based on government water supply monitoring indicators. EPi also signs an outsourced water truck supply contract every year to provide water support across factories when necessary, ensuring that when various water resource incidents occur, each factory can immediately take contingency measures to minimize the impact of water shortages on operations and avoid operational interruptions.

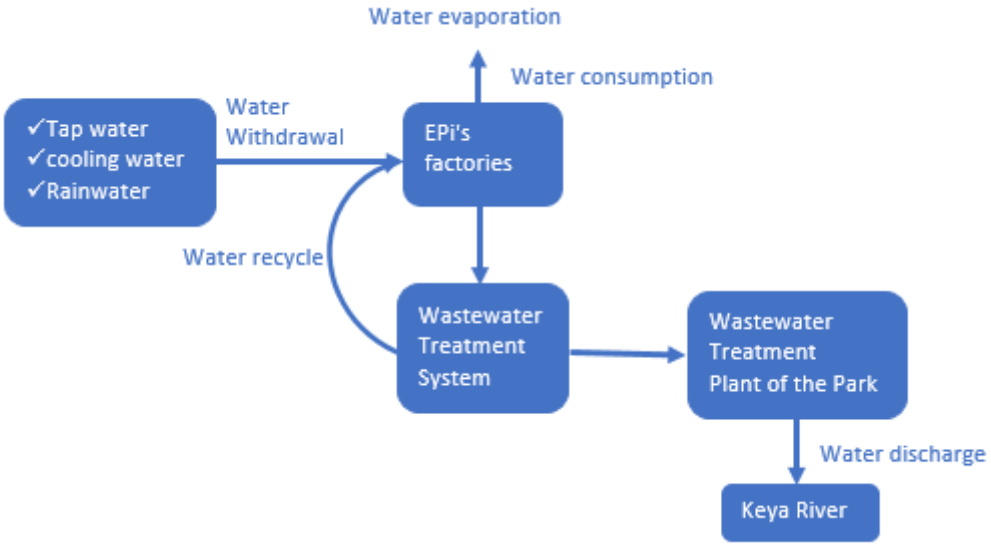
Contingency measures

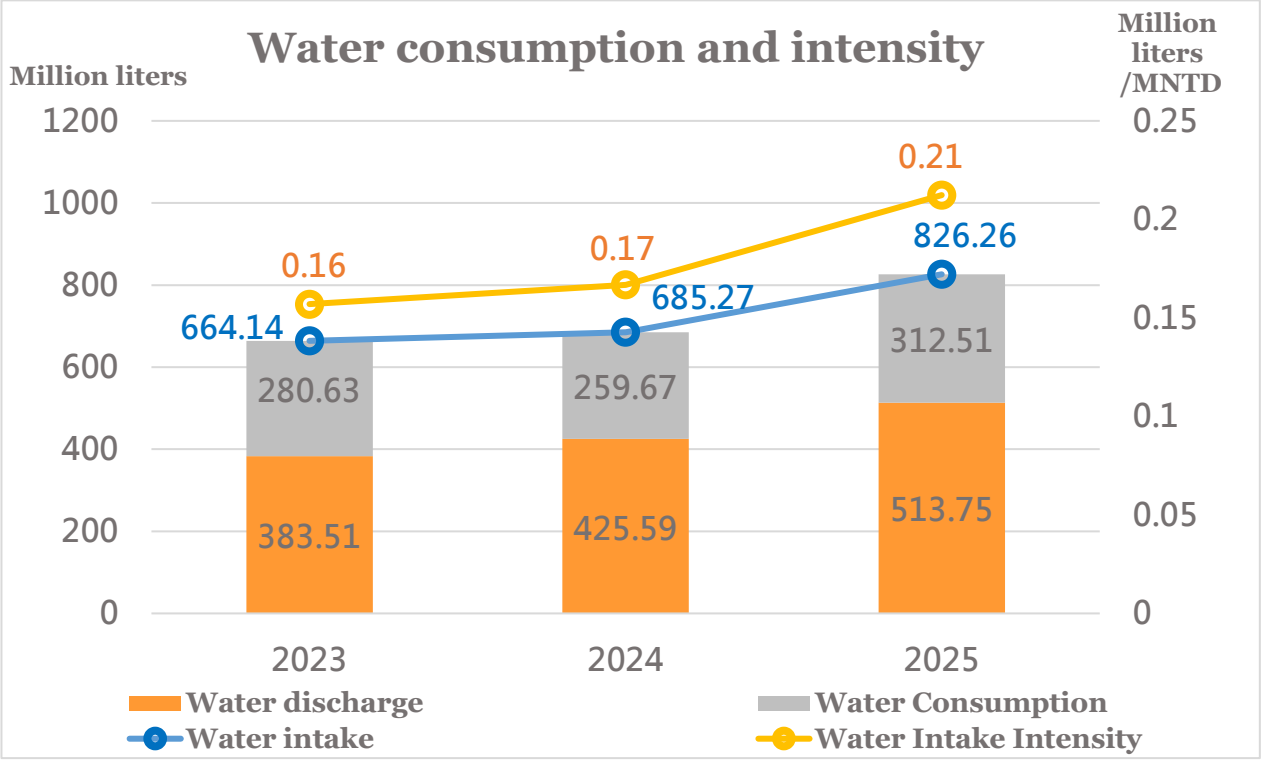
Water supply monitoring index	Government measures	Contingency measures
Condition blue (Water supply normal)	Stable supply	1. Check the water conditions of various reservoirs of the Water Resources Agency from time to time 2. Water consumption management in the factory area
Condition green (Water supply preparedness)	Strengthen water source dispatching and develop measures	1. Start the operation of the preparatory mechanism before water shortage 2. Inventory the water status of each factory area 3. Contract planning and arrangement of water tanker water delivery plan
Condition yellow (Reducing water pressure)	Off-peak and reduced pressure water supply during specific periods	1. Start to reduce water consumption by 3~7% 2. Review the water consumption every day
Condition orange (Reducing volume of water supply)	Reduce industrial water supply by 5~20%	1. Activate water truck 2. Each factory within the EPi company supports each other's water supply 3. Reduce water consumption by 8~20%
Condition red (Rolling water supply)	Water supply is stopped in turns or in the entire district at regular intervals	1. Activate water truck 2. Each factory within the EPi company supports each other's water supply 3. Reduce water consumption by 8~20%

3.4.2 Water intake, discharge and water consumption

All EPi's factories are located in the Hsinchu Science Park. The water in each factory is supplied from the Taiwan Water Corporation, sourced from Baoshan, Second Baoshan and Yongheshan Reservoirs. The water is mainly used for manufacturing processes, air conditioning and domestic water. Domestic wastewater and process wastewater are all treated by wastewater treatment equipment. The fluoride-containing wastewater is batch- treated with calcium chloride, then mixed with other wastewater, neutralized with acid and alkalis, and then flowed into Hsinchu Science Park sewage treatment plants. The wastewater eventually discharges into Keya River.

EPi's total water intake in 2025 was 826.26 million liters, an increase of 20.6% YOY. Water intake intensity in 2025 was 0.21 Million liters/MNTD, an increase 27.3% YOY, with a certain extent increase in water intake intensity. The increase in total water intake is due to the addition of a new plant (FAB4) in 2025, while the increase in water intake intensity is due to the decline in the company revenue.


Water evaporation
Water consumption
✓Tap water
✓cooling water
✓Rainwater
Water Withdrawal
EPi's factories
Water recycle
Wastewater Treatment System
Wastewater Treatment Plant of the Park
Water discharge
Keya River


Water consumption and intensity
Million liters
Million liters /MNTD
1200
1000
800
600
400
200
0
0.25
0.2
0.15
0.1
0.05
0
0.16
0.17
0.21
664.14
685.27
826.26
280.63
259.67
312.51
383.51
425.59
513.75
2023
2024
2025
Water discharge
Water Consumption
Water intake
Water Intake Intensity

Water use in the past three years

Unit: million liters

Water item		2023	2024	2025
Water source	Air conditioning condensate	9.69	16.45	28.59
	Surface water (rainwater)	0.12	0.26	2.98
	Third-party water (tap water)	654.33	668.56	794.69
Water intake		664.14	685.27	826.26
Water discharge		383.51	425.59	513.75
Water Consumption		280.63	259.67	312.51
Water Intake Intensity (Millions of Liters/ MNTD)		0.16	0.17	0.21

Note 1: The data statistics cover EPi's main manufacturing plants. (FAB4 obtained the factory registration certificate on November 26, 2024, so the data specifically for 2023 and 2024 does not include FAB4)
Note 2: EPi's water sources are supplied by third-party tap water, surface water and process condensate water, and not sourced from groundwater, seawater and areas with high water resources pressure.
Note 3: EPi's wastewater undergoes tertiary treatment in the factory's wastewater treatment equipment, and then it is discharged into the Hsinchu Science Park Sewage Treatment Plant for further treatment. After confirming compliance with environmental regulations and standards, it is finally discharged into Keya (River) (fresh water).
Note 4: Water intake = water discharge + water consumption.
Note 5: The water consumption figure for 2024 was incorrectly calculated and has been corrected to 259.67.

3.4.3 Water pollution prevention and management

EPi's wastewater includes process wastewater, domestic sewage and cooling wastewater. After treatment, it is discharged to Hsinchu Science Park sewage treatment plants. The wastewater discharged must meet the water quality standards that the sewage sewers of the Hsinchu Science Park Bureau can accommodate. The fluoride-containing wastewater is first treated, then mixed with other general acid-base wastewater, and then the pH value is adjusted. And then it is piped into the Hsinchu Science park sewage treatment plants. Administration for further treatment until it meets the discharge water standards of the Ministry of Environment before being discharged into Keya River through the dedicated pipe. In order to ensure that the quality of wastewater meets the standards of Hsinchu Science park sewage treatment plants, the wastewater quality in each factory is continuously monitored 24 hours a day with pH meters and fluoride ion meters. In addition, EPi entrusts qualified institutions to collect water samples and analyze them in accordance with the law. The staff of sewage treatment plants, Hsinchu Science Park Bureau, also conduct regular wastewater sampling and analysis every month in the past three years, the wastewater all have complied with the laws and regulations.

Wastewater analysis data	2023				2024				2025					Science Park regulation
	FAB3		FAB1	FAB2	FAB3		FAB1	FAB2	EM3		FAB1	FAB2	FAB4	
	Dusing Site	Lising Site			Dusing Site	Lising Site			Dusing Site	Lising Site				
pH	7.8	7.4	6.6	7.2	8.4	7.4	6.9	7.0	7.9	8.0	6.5	6.8	7.8	5 ~ 9
COD (mg/L)	7.8	6.4	13.0	6.4	6.3	6.0	14.9	7.3	16.0	4.0	14.3	6.5	9.5	500
SS (mg/L)	4.4	3.9	16.3	8.8	4.2	3.3	12.5	6.4	4.5	13.6	16.2	14.6	1.2	300
Ammonia nitrogen (mg/L)	2.6	0.1	6.9	0.1	6.5	0.1	7.3	0.2	4.8	0.1	7.0	0.2	0.3	50
Water temperature(°C)	26.1	24.3	25.1	25.6	24.3	23.4	24.1	25.6	27.3	25.3	24.5	24.1	22.9	38
Nitrate nitrogen (mg/L)	1.2	0.4	2.3	0.3	1.0	0.5	1.6	0.2	0.7	0.3	4.5	0.3	0.8	50

Note 1: The park's regulations are taken from the Hsinchu Science Park Administration's wastewater discharge standards for the Hsinchu Park. The FAB4 plant obtained its discharge permit after the statutory announcement on January 1, 2024, with an ammonia nitrogen standard of 30 mg/L. The other plants obtained their discharge permits before the announcement period, with an ammonia nitrogen standard of 50 mg/L.
Note 2: The water quality data is the average of test data from third-party water quality testing agencies outsourced to all of EPi's production and manufacturing plants. (FAB4 plant obtained its factory registration certificate on November 26, 2024, therefore the above data does not include FAB4 plant for 2023 and 2024.)

3.4.4 Water saving and wastewater reduction measures

All factories of EPi water-saving measures include installing water-saving facilities for domestic water to reduce water consumption. The discharged water from varies facilities and process is collected separately according to its water quality. Water of higher quality is recycled to manufacturing process, and lower quality water is used as supplementary water for cooling tower. In addition, rainwater and air conditioning condensate are collected and reused as secondary water. Through the 3R (Reduce, Resource, Recycle) strategy of water reduction, water source substitution, and wastewater reuse, we can reduce the impact on water resources and save water.

Water conservation and wastewater reduction	Implement measures
Water conservation during manufacturing	Recycling process cleaning water for reuse
	Reducing L/S city water intake and increasing secondary water usage
	Adjusting C/T conductivity to reduce drainage; C/T to increase secondary water usage
	Adjusting the water usage and discharge of air pollution control facilities to reduce water usage
	Extending the regeneration cycle of pure water system
Domestic water conservation	Reducing gardening watering
	Pressure-reducing water supply for handwashing
Water source development	Rainwater recycling
	Air conditioning condensate water recycling

3.5 Waste and circular resource

EPi actively promotes source management and recycling in waste. Each factory has set up professional technical personnel for waste management. In accordance with waste disposal related laws and regulations and the management spirit of ISO14001, EPi has formulated waste management procedures and implemented resource recycling, requiring all employees to comply with them including source separation, collection, storage and removal.

EPi's waste output is mainly raw materials. In order to reduce the environmental impact of waste bottles and sludge, recycling and reuse are the primary considerations for waste management strategies. The waste is removed, treated and recycled by waste treatment vendors which are qualified by Ministry of Environment. To ensure that the waste treatment vendors actually handle the waste properly, EPi signed contracts with all waste treatment vendors which are cooperated with EPi and reached 100% contract signing rate. The environmental protection unit also conducts on-site audits of the waste treatment vendors, focusing on their environmental related licenses, waste and recycling flows every year.

3.5.1 Waste output

EPi takes practical actions to ensure that the waste treatment process complies with regulatory requirements and implements written document for the record of proper clearance tracking. In 2025, EPi conducted on-site audits of 16 waste treatment vendors, reaching an audit ratio of 100%. The audit results found no improper handling. In addition to auditing waste treatment vendors, EPi also regularly declares the total amount of waste, inspects waste storage areas monthly, confirms the regulatory compliance of waste treatment vendors, and establishes a waste disposal weight inspection mechanism and KPI of resource recycling in each fab, in order to minimize the potential impact of waste on the environment and society.

EPi’s total waste output was 216.96 metric tons from operating activities in 2025, which represents an increase of 59.54 metric tons YOY. This total increase was due to the addition of a new plant (FAB4) in 2025. Among them, hazardous industrial waste was 5.85 metric tons in 2025, and non-hazardous industrial waste was 211.11 metric tons. The waste generation from 2023 to 2025 is as below:

Waste characteristics	2023 (ton)	2024 (ton)	2025 (ton)
Hazardous waste	4.93 (3.1%)	4.41 (2.8%)	5.85 (2.7%)
Non-hazardous waste	156.3 (96.9%)	153.01 (97.2%)	211.11 (97.3%)
Total waste	161.23	157.42	216.96

Note 1: The waste data includes disposal declaration data and (relevant) waste statistic related data in EPi’s main manufacturing plants. (The data does not include domestic waste from the office; and FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2023&2024 do not include FAB4)

Note 2: 100% of the waste from EPi is removed, treated and recycled by third-party waste treatment vendors which are qualified by Ministry of Environment

Waste by composition in 2025

Waste characteristics	Waste composition	Waste generated (ton)	Recycling (ton)	Waste direct to disposal (ton)
Hazardous waste	Waste bottle	2.04	2.04	0
	others	3.81	0	3.81
	Subtotal	5.85	2.04	3.81

Non-hazardous waste	Sludge	18.34	11.88	6.46
	others	192.77	96.99	95.78
	Subtotal	211.11	108.87	102.24
Total waste		216.96	110.91	106.05

Note 1: The waste data includes disposal declaration data and (relevant) waste statistic related data in EPi's main manufacturing plants. (The data does not include domestic waste from the office; and FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2023&2024 do not include FAB4)

Note 2: 100% of the waste from EPi is removed, treated and recycled by third-party waste treatment vendors which are qualified by Ministry of Environment

Waste diverted from disposal by recovery operation in 2025

Waste characteristics	Recycling type	Onsite (ton)	Offsite (ton)	Total(ton)
Hazardous waste	Preparation for reuse	0	0	0
	Recycling	0	2.04	2.04
	Other recovery operations	0	0	0
	Subtotal	0	2.04	2.04
Non-hazardous waste	Preparation for reuse	6.31	0	6.31
	Recycling	0	102.56	102.56
	Other recovery operations	0	0	0
	Subtotal	6.31	102.56	108.87
Total waste		6.31	104.60	110.91

Note 1: The waste data includes disposal declaration data and (relevant) waste statistic related data in EPi's main manufacturing plants. (The data does not include domestic waste from the office; and FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2023&2024 do not include FAB4)

Note 2: 100% of the waste from EPi is removed, treated and recycled by third-party waste treatment vendors which are qualified by Ministry of Environment

Waste directed to disposal by disposal operation in 2025

Waste characteristics	Disposal type	Onsite(ton)	Offsite(ton)	Total(ton)
Hazardous waste	Incineration (with energy recovery)	0	3.81	3.81
	Incineration (without energy recovery)	0	0	0
	Landfill	0	0	0
	Other disposal operations	0	0	0
	Subtotal	0	3.81	3.81
Non-hazardous waste	Incineration (with energy recovery)	0	12.57	12.57
	Incineration (without energy recovery)	0	6.86	6.86

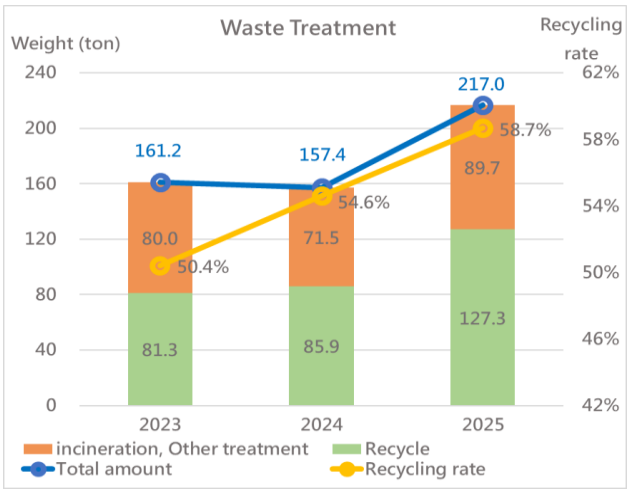
	Landfill	0	6.46	6.46
	Other disposal operations	0	76.35	76.35
	Subtotal	0	102.24	102.24
Total waste		0	106.05	106.05

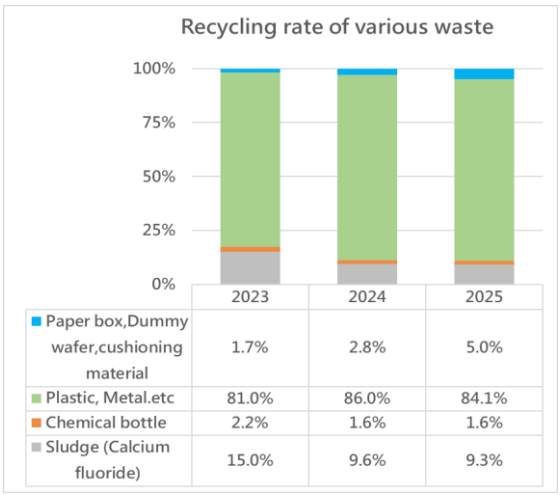
Note 1: The waste data includes disposal declaration data and (relevant) waste statistic related data in EPi's main manufacturing plants. (The data does not include domestic waste from the office; and FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2023&2024 do not include FAB4)

3.5.2 Waste reduction measures

EPi promotes internal waste recycling by recycling and reusing raw material packaging to decrease resource consumption and waste generation. In 2025, a total of 4,205 waste paper boxes and 5,674 **d**ummy wafers were reused. In addition, there was an increase of 3,656 reused packaging materials in 2025. Generally, the circular economy rate increased to 4.96% in EPi.

EPi's waste recycling and reusing rate was 58.7% in 2025, which increased 4.1% YOY and achieved the 2025 predetermine target (53%). In the future, EPi will continue to increase the rate of waste recycling and reusing, and maximize the benefits of all resources for reducing consumption of resource. EPi continues to promote source separation and waste reduction management through training, supervision and promotion.





Note 1: The data statistics cover EPi's main manufacturing plants. (The data does not include domestic waste from the office; and FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2023&2024 do not include FAB4).

3.6 Compliance with environmental regulations

In addition to complying with relevant domestic laws and regulations and the requirements of ISO14001, EPi continues to communicate with relevant departments through regular regulatory audits, conducts training and promotion at the same time, and requires each department to self-assess their compliance with regulations, and strictly requires all employees to abide by relevant regulations. Knowing that adhering to environmental laws and regulations is the basic element to avoid impacting the external environment and society, EPi is committed to environmental management and compliance with environmental-related laws and regulations. EPi will update related information monthly if EPi receives periodic/aperiodic official document. EPi will review related regulations through government website every month and update information in the company document "Environment, Safety and Health Regulations Checklist". At the same time, scheduled meetings, including weekly meetings, monthly meetings and the Environmental Safety and Health Management Review Committee, will be held to explain updated information and compliance with regulations of each factory.

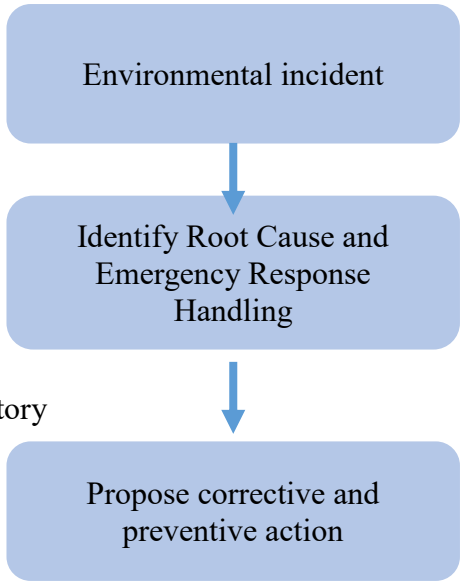
In 2025, EPi did not receive any major environmental regulation violation (where a fine exceeds NT$1 million), including non-monetary sanctions. In the future, EPi will continue to operate superior to regulatory requirements. To keep the goal of zero violation, EPi operates in compliance with environmental regulations and the current status are as follows:

Environment-related laws and regulations	Current status
Substance Restriction Directive	EPi’s raw material for testing include mercury, ICP standard (containing 0.1% cadmium), and chromium trioxide (hexavalent chromium). EPi’s raw materials are managed by three departments. First, the quality assurance department establishes standardized procedures for evaluation of raw materials directly related to the company's products, and regularly outsources analysis of product restricted/banned chemical components. Currently, EPi's products are 100% compliant with restricted/banned chemicals directive requirements. The procurement department requires suppliers to promise that the ingredients of raw materials and packaging materials comply with relevant international standards. Environmental protection department identifies international regulations and notify relevant departments for implementation to ensure that EPi's products comply with the latest laws and regulations.
Toxic and Concerned Chemical Substances Control Act	EPi's use of legally controlled substances has obtained permission for toxic and concerned chemical substances. In accordance with regulations, EPi has set up professional technical management personnel and professional emergency response personnel for toxic and concerned chemical substances. It also sets up emergency response equipment, including PPE, detection and alarm equipment, holds emergency response drills, and regularly declares the handling quantity of toxic and concerned chemical substances, and controls the handling quantity for avoid exceeding approved handling quantity. EPi's new chemicals are controlled and inspected by the new raw materials system. If the chemical is related legal requirements, EPi will apply for approval in accordance with the law. EPi regularly conducts inspections of emergency response equipment and detection and alarm equipment, as well as irregular inspections of chemical substance operation sites to reduce the risk of toxic and concerned chemical substance pollution and provides employees with a safe working environment.

Environment-related laws and regulations	Current status
Waste disposal Act	EPi has obtained the approval of industrial waste disposal plan in accordance with the regulations, set up waste professional technical management personnel, made declarations before, during and after waste disposal, obtained written document for the record of proper clearance and disposal , and signed waste disposal contracts with waste treatment vendors EPi's environmental protection department conducts monthly inspections of the waste temporary storage area, and conducts waste treatment vendor audit every year to confirm that waste is properly treated.
Air Pollution Control Act	EPi has obtained the permits of stationary pollution sources in accordance with regulations, set up air pollution control professional technical management personnel, declared the air pollutant emission quantities of stationary pollution source and air pollution control fees every quarter, and conducted emergency response drills for air pollution emergency. EPi's facility departments conduct daily inspections of air pollution control equipment, and the environmental protection department conducts irregular inspections of air pollution control operation to implement air pollution control and ensure that the efficiency of air pollution equipment compliance with regulation.
Water Pollution Control Act	EPi has obtained water pollution control permits in accordance with regulations, and set up water pollution control professional technical management personnel and regularly declared the operation of wastewater and treatment facilities, analysis of effluent water quality and water volume, power consumption records.
Noise control act	All EPi's fabs are located in the Hsinchu Science Park, and we fully cooperate with the requirements of the county and city Environmental Protection Bureau and the Science Park Bureau. Only one site (FAB2) is near residential area. EPi will improve all suggestions for improvement by the competent authority.

3.6.1 Response and review measures for major environmental issue

EPi continues to improve through independent inspections by department leaders, inspections of environmental protection department, special project inspections, internal audits, and external audits. It conducts performance reviews at ESH monthly meetings and environmental, safety and health management review meetings quarterly. In addition, identify potential risk in the factory and confirm that all deficiencies are properly reviewed and improved to avoid violating environmental regulations.



Through the above inspections and audits, we will promptly identify any matters that do not meet regulatory requirements and immediately required the responsible departments to improve within a time limit in accordance with relevant regulations and to submit improvement and preventive actions.

3.6.2 Environmental regulations training

EPi has an environmental management department to continue identifying and updating environmental regulations. After identifying the relevance of environmental regulations, they will be forwarded to the relevant responsible departments that confirm the regulatory compliance and modify internal operating procedure and specifications to meet regulation. In addition, relevant professional environmental management personnel should receive on-the-job training every year to reduce regulatory compliance risks.

In order to enhance the environmental knowledge of employees, EPi provides comprehensive the environment management and latest environmental regulations training and hold regular emergency response drills.

In 2025, EPi provides 1,963 people received internal and external training. The courses including five major aspects: air pollution management, wastewater management, waste management, toxicity and concerns chemical substance management and others. Cultivate employees' abilities of emergency response and environmental regulations knowledge to continue to maintain long-term goal of zero violations.

Therefore, when an environment incident occurs, employees can have professional judgment and on-the-spot adaptability, and take immediate remedial measures to minimize the environmental impact.

Environmental protection education and training in 2025 Unit: person

	Air pollution management	Wastewater management	Waste management	Toxic and Concerned Chemical Substances management	Other (e.g., energy saving)
internal training	162	77	157	109	1430
external training	1	0	3	24	0
total people	163	77	160	133	1430
	1,963				

Chapter 4 Product Innovation and Information Security Management

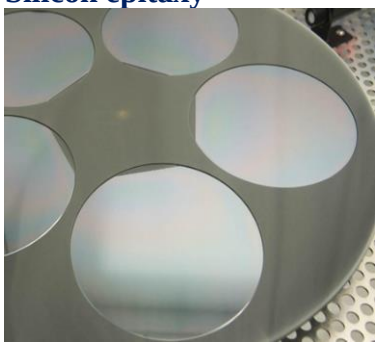
Corresponding UN SDG			Actions and Achievements
SDG11		Sustainable Cities and Communities	• EPi actively invests in R&D of energy-saving products. As the end of 2025, EPi has obtained a total of 12 patents, including 6 related to compound semiconductors.
SDG12		Responsible Consumption and Production	• The products are 100% compliant with EU RoHS and EU REACH. • No penalties for violating health and safety regulations in 2025.

4.1 Product Safety and Quality Management

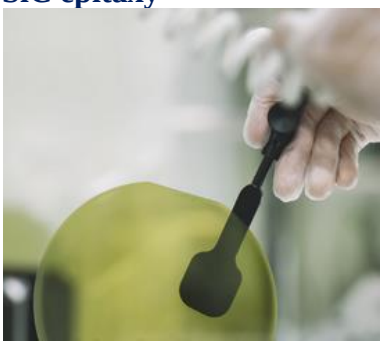
4.1.1 Products and Services

The significant products of EPi are Silicon Epitaxial Wafer, Buried Layer Epitaxial Wafer, GaN Epitaxial Wafer and SiC Epitaxial Wafer, those are important materials for Power Semiconductors, such as Power MOSFET, Diodes, Insulated Gate Bipolar Transistor (IGBT), and Power Management IC (PMIC). There are many applications of its downstream products, such as consumer electronics, automotive electronics, industrial control, telecommunications, computers, etc. EPi's epitaxial technology has recognized by domestic and foreign customers. We will go on developing new processes to provide quality, costly and competitive products to our customers. The current portfolios are production and foundry of Silicon Epitaxy, Silicon Carbide Epitaxy and Gallium Nitride Epitaxy. The new products planned to be developed include 8” GaN-on-Silicon epitaxial wafers, and 8” SiC-on-SiC epitaxial wafers. Moving into the future, emerging technologies such as AI and data centers, smart grids and energy storage, electric vehicles (EVs) and robotics, as well as autonomous vehicles, will significantly drive up the semiconductor content in end products. Epitaxy technology, due to the superior electrical properties, it can be widely applied to discrete devices and ICs.

Silicon epitaxy



SiC epitaxy



GaN-on-Silicon epitaxy



GaN-on-SiC epitaxy



4.1.2 Quality management

EPi adheres to the concept of quality first and is willing to make every effort to provide excellent semiconductor epitaxy and process services to customers around the world. EPi commits to implementing the following quality policies in order to establish long-term partnerships with our customers:

- Team learning to improve working methods, knowledge and technical capabilities.
- Continual improvements, with zero defects as the ultimate goal.
- Customer satisfaction, with on-time delivery to meet customer needs as the primary goal.

In 2025, we continued to maintain the operations and effectiveness of the ISO 9001: 2015 quality management system and IATF 16949: 2016 automotive quality management system to pursue the superior quality of products and customer satisfaction.

ISO9001:2015 Quality Management System Certification			
			
FAB1	FAB2	FAB3	FAB4

-

IATF 16949:2016 Quality Management System Certification		
		
FAB1	FAB2	FAB3

4.1.3 Hazardous Substance Management

EPi clearly defines the organization and responsibilities, formulates operating procedures for the control of restricted, banned substances in products, announces the restriction/prohibition requirements and standards, requires suppliers to follow, and organizes company education and training in a timely manner.

We identify customer requirements, local regulations, and assess the risks of hazardous substances used in processes and products, for eliminating the environment impact, so as to establish the process and targets for management. To achieve non-use of hazardous substances, we do monitor on products, processes and systems with PDCA cycle, thereby reducing the risk of business operations.

All raw materials used by EPi and all products produced meet the requirements 100%, including:

Items	Content
Hazardous Substance Control	Follow relevant technical standards to control hazardous substances: ● Restriction of Hazardous Substances Directive (EU RoHS) ● Registration, Evaluation, Authorization, and Restriction of Chemicals (EU REACH): Contains high concern substances (EU REACH SVHC), N- methyl pyrolidone (NMP), carcinogenic, mutagenic, Teratogenic (CMR) or toxic for reproductions, and other restricted and authorized list substances. ● International Electrotechnical Commission IEC 61249-2-21 Halogen-free standards (HF). ● Other related environmental management substances of concern: Perfluorooctanesulfonic acid (PFOS), Perfluorooctanoic acid (PFOA), etc.
Raw material requirements	Requires and reviews the suppliers providing third-party unit test reports, parts composition lists, non-use hazardous substances statements, to recognize its compliance with relevant requirements.
Incoming test	When suppliers deliver raw materials to our company, those will be sampled and tested for relevant requirements.
Product production	The production process is under control and regular internal sampling tests are carried out for relevant requirements.
Shipping inspection	Appropriate tests are conducted on various types of finished products for hazardous substance every year.

4.1.4 Education and training on product Hazardous Substances Managements

EPi is also committed to continuously improving the knowledge of employees on hazardous substances in products. It has completed relative staff education and training in 2025, with a 100% training completion rate. In the future, EPi will continue to reinforce the knowledge of employees on hazardous and toxic substances in products and strengthen the education and training mechanism.

4.1.5 Customer Service Management

EPi is committed to providing high-quality and highly reliable customer services. Upholding the service spirit of "From Responsibility to Accountability," Epi integrates quality, delivery, and communication efficiency into its daily operational management.

For customer complaints related to product quality, Epi has established standardized handling procedures (SOP) and adopts the 8D problem-solving process to ensure timely response, effective analysis, and implementation of corrective and preventive actions. Cross-functional fan-out actions are also carried out, with effectiveness tracked to prevent recurrence of the issues.

Epi conducts an annual Customer Satisfaction Survey to systematically analyze customer feedback and understand its performance in areas including quality, technology, delivery, and service. Based on the results, improvement action plans are developed to continuously enhance customer experience and service quality. The survey results also serve as an important basis for strengthening customer relationships and enhancing competitiveness. In 2025, the average score of the customer Scorecards received by Epi was 90.6 points. Compared with its competitors, Epi was rated as a "more satisfactory" supplier.

Protections on customers' intellectual property rights

EPi regards its customers as long-term partners and takes stringent measures to protect customers' confidential information and intellectual property rights.

The Company has established comprehensive regulations for confidential information protection and intellectual property management. Regular confidentiality training is provided to new employees and all employees to strengthen compliance and risk awareness.

In terms of information security management, Epi continues to strengthen its multi-layered protection mechanisms against viruses, cyberattacks, and data leakage. Through the integration of software and hardware, together with company-wide information security training, the Company ensures the security of customer data and operational information, thereby safeguarding the common interests of both customers and the Company.

Customer Service Key Items	Achieved results in 2025
Client Intellectual Property	There were zero external reporting letters or legal proceedings related to intellectual property rights in 2025.
Products Compliance	The product is 100% compliant with the EU RoHS Directive, EU REACH Chemical Control Act, and PFOS/PFOA restrictions.
Customers Complaint	In 2025, 100% of customer complaints were reported to customers as scheduled with 8D report, and the effectiveness of corrective and preventive measures all confirmed with customers.
Customer Satisfaction	In 2025, overall customer satisfaction among key customers in the areas of quality, delivery, service, and technology remained at a "satisfactory" level, with the satisfaction score increasing by 8% compared with the previous year, demonstrating a continued upward trend.

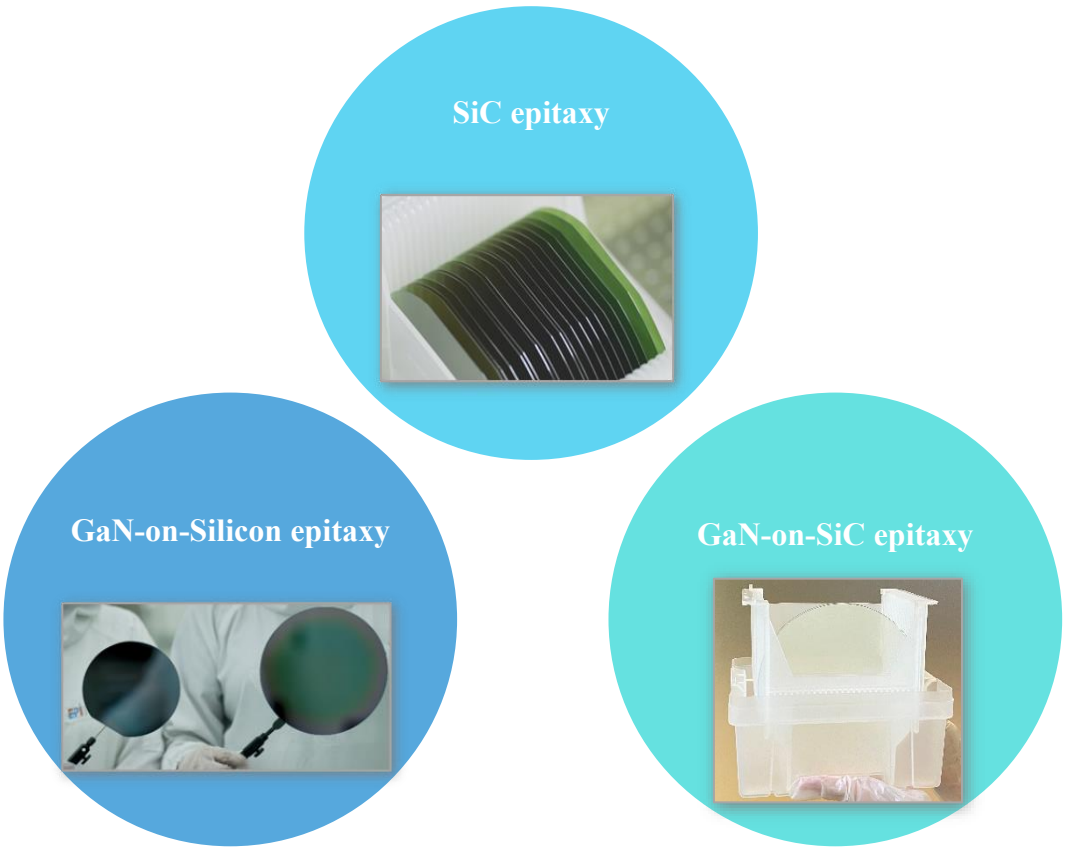
4.2 Promotion of Energy-Saving Products

4.2.1 Features of Energy-Saving Products

With the progress driven by electric vehicles, 5G, energy-saving, and green energy industries, the semiconductor content of products from all fields is on the rise. In the field of silicon epitaxy, EPi continues to operate the business of niche products, including the Power MOSFET, PMIC, and IGBT, to respond to the power electronics market's requirements for power saving and improving energy conversion efficiency.

EPi has been investing in compound semiconductor epitaxy for many years. Our goal is to support global efforts in energy saving and carbon reduction. According to the estimation of Yole, Silicon Carbide (SiC) components will reach a CAGR of 20% from 2024 to 2030 with the high-power system demands from electric vehicles, solar energy, and industrial applications. Driven by applications including mobile phone fast charging, 5G base station, AI and data centers, Gallium Nitride (GaN) components will reach a CAGR of 42%. Epi has the technology of silicon carbide and gallium nitride, and is currently the leading epitaxial supplier of compound semiconductor technology in the world. While strengthening the development of 8-inch technology, it also continues to expand production capacity as planned.

Compound semiconductor epitaxial products are a key focus for EPi, used to manufacture high-efficiency, energy-saving power semiconductor devices. Compound epitaxial products can be divided into three types. The illustrations and descriptions are as follows:



Products	Features	Functions
SiC epitaxy	SiC is a wide band gap material with about triple band gap than silicon. Known for its stable structure, low losses, and high-power capabilities, SiC is ideal for high-voltage and high-current applications. SiC epitaxy involves "homoepitaxy" technology to grow high lattice matching SiC crystals on a SiC substrate, optimizing substrate quality and enabling the production of high-performance SiC power devices.	Applied to HV power device for EV inverters, OBC (on-board chargers), charging stations and PV inverters, etc. It has the advantages of improving energy conversion efficiency and reducing volume and weight.
GaN-on-Silicon epitaxy	GaN is a wide bandgap material with higher electron mobility, used in high-voltage (Power) and high-frequency (RF) devices. Growing GaN epitaxy on substrates like SiC or silicon is known as "heteroepitaxy," which poses significant challenges. EPi is a leading company in successful develop and stable production.	Used in high/medium voltage power devices such as fast chargers for mobile phones, consumer electronics power adapters (SMPS), DC-DC converters, AI and data center power supplies, to enhance energy conversion efficiency and reduce size and weight.
GaN-on-SiC epitaxy		Used in RF (radio frequency) applications such as 5G, satellite communications, aerospace, and radar systems for high-frequency, high-power amplifiers.

4.2.2 Development of Energy-Saving Products

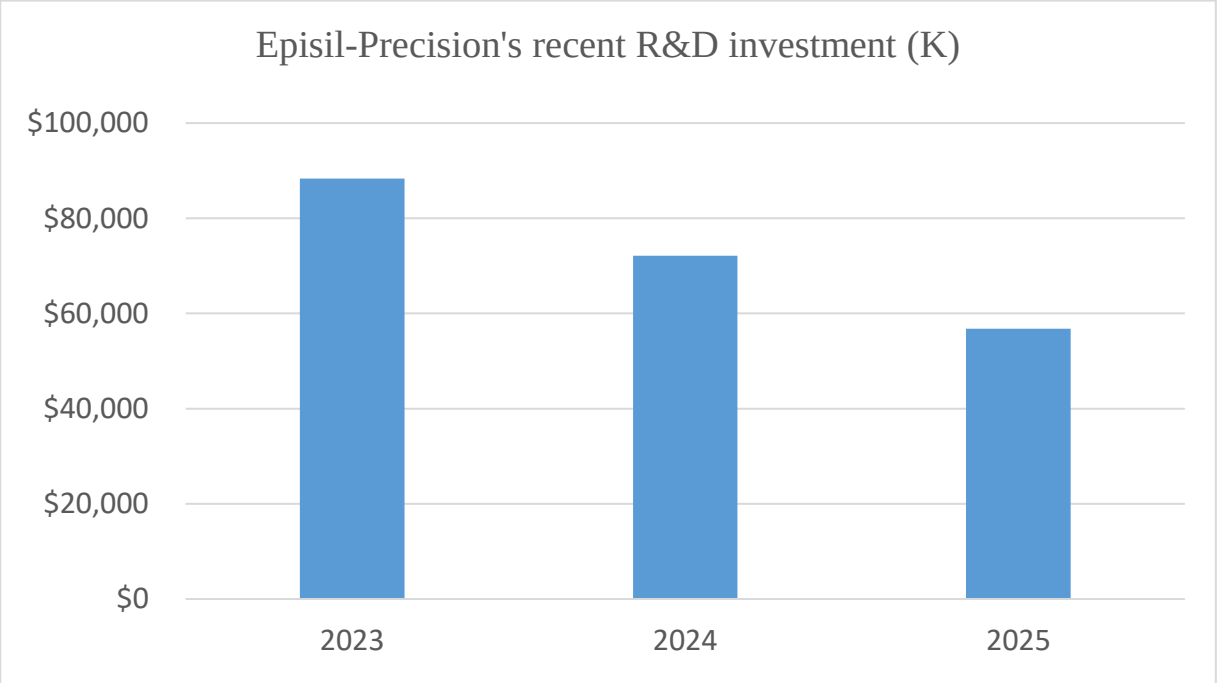
EPi's History of Product Research and Development



EPi emphasizes R&D and proprietary technology. To align with sustainability trends, the company will increase its share of energy-saving products. By the end of 2025, it has obtained 12 patents, including 6 in compound semiconductors. Annual R&D expenses are about 2% of revenue.

4.2.3 R&D investment

Global demand for low-carbon, energy-saving electronics has increased the need for compound semiconductors. EPi's R&D investment reaching NT$56.78 million in 2025. Although the amount was reduced from the previous year due to economic contraction, it still maintains a certain level.



Note: Amounts are in thousands of New Taiwan Dollars (NT$). R&D expenses are prepared in accordance with the International Financial Reporting Standards (IFRS) approved by the Financial Supervisory Commission, Executive Yuan.

4.2.4 Performance and Strategy of Energy-Saving Product

Driven by the demand for green energy and carbon reduction products, there is increasing interest in compound semiconductors for their energy-saving benefits. EPi's compound semiconductor epitaxy is widely adopted in customer products, contributing to energy efficiency in the market. In 2025, compound semiconductor revenue share dipped to 9.4%, due to a slowing EV market and intense price competition. However, emerging energy concerns sparked by AI have brought high-performance power semiconductor devices into focus. We remain highly optimistic about our future growth prospects.

EPi's expansion plan is progressing smoothly, and in addition to maintaining stable quality, it is advancing the technical development of 8-inch Silicon Carbide (SiC) epitaxy and Gallium Nitride (GaN) epitaxy to meet market demands more quickly.



SiC	GaN
For EVs, Full SiC Module solutions reduce power loss by 75% compared to silicon-based (IGBT + FRD), enhance thermal dissipation, and reduce system weight and size to 60%, contributing to smaller products and boosting range by 5% to 10%.	Using fast charging in smartphones as an example, GaN solutions reduce power loss by 40% compared to silicon-based solutions, charge three times faster, and shrink product size to one-third, and lower overall system costs by 20%.
1. Enhanced energy efficiency 2. Excellent thermal dissipation 3. Product miniaturization	1. Enhanced energy efficiency 2. Product miniaturization 3. Reduced overall costs

4.3 Information Security

EPi is committed to fulfilling its Information Security commitments by continuously strengthening information security and confidential information protection mechanisms. We maintain the company's competitiveness and safeguard the interests of our customers and partners. In 2025, EPi had no major deficiencies identified in information security-related audits, no service disruptions resulting from cyberattacks on its information systems or official website, and no major information security incidents involving violations of information security requirements, infringement of customer privacy, or leakage of customer information.

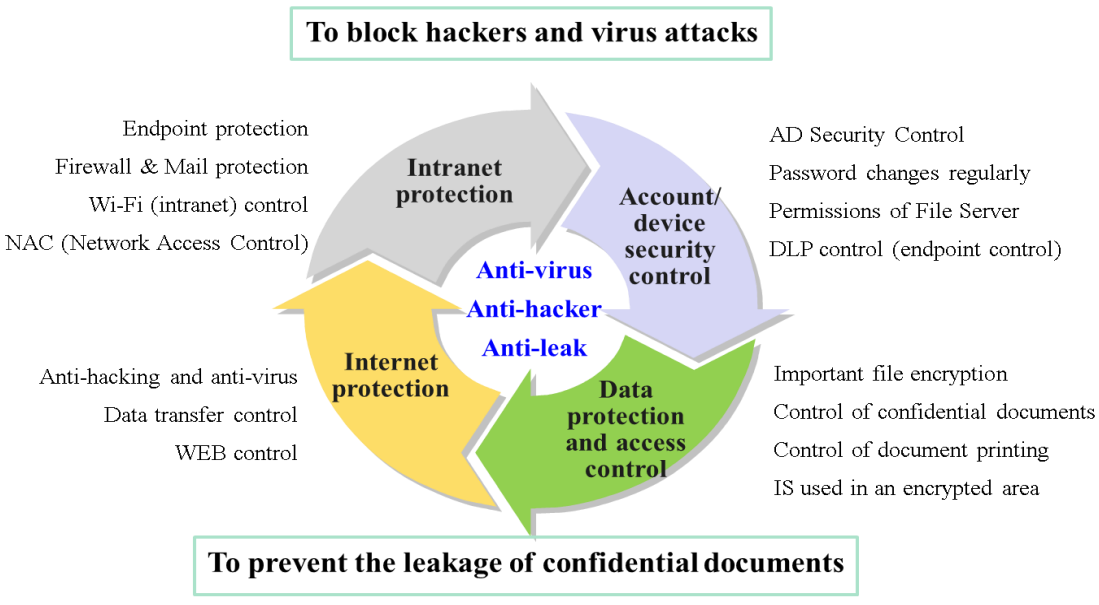
To strengthen information security governance and risk management, the company plans to implement the ISO 27001 Information Security Management System (ISMS) in 2026. By establishing an information security management mechanism that conforms to international standards, we can continuously improve the confidentiality, integrity, and availability of information assets to meet the needs of digital operations and regulatory compliance.

4.3.1 Information Security Policy

Continuously improve and strengthen the Company’s information security management to ensure the confidentiality, integrity, and availability of its information assets, while complying with applicable laws, regulations, and contractual requirements. To establish and maintain a secure, reliable, and resilient information environment that supports business continuity and protects information assets against intentional or accidental threats from both internal and external sources.

4.3.2 Protection of Information Security

To achieve its Information Security Policy and objectives, EPi has established an information security management framework. The General Manager serves as the executive responsible for information security, while the Head of the Information Technology Division serves as the designated information security officer. Together, they oversee the planning and implementation of information security strategies and continuously establish, implement, and improve the Information Security Management System (ISMS) to mitigate information security risks and safeguard the interests of the Company and its customers.

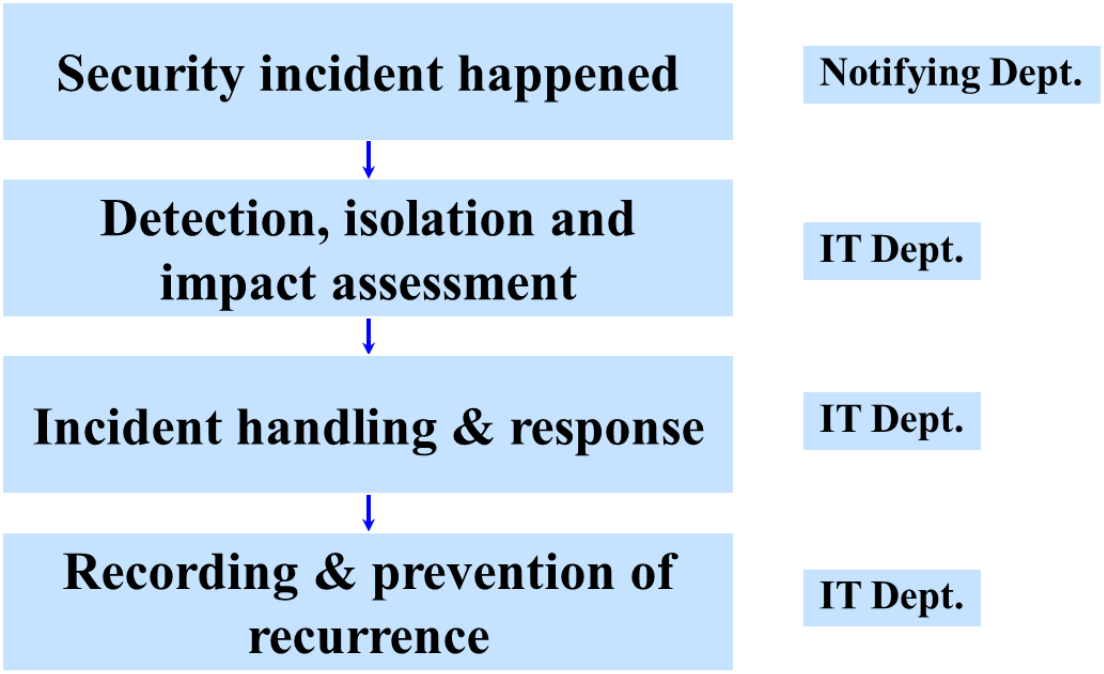


4.3.2 Governance Goals of Information Security

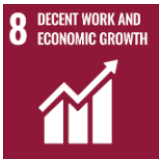
Goals for 2025	Performance in 2025
● There are no service abnormalities caused by hackers intruding into IT systems or websites. ● There are no complaints about the infringement of customer privacy and/or data loss. ● Promotion and annual training of Information Security are introduced for all employees. ● Defense capabilities of Information Security are continual improvement.	● There are no service abnormalities caused by hackers intruding into IT systems or websites. ● There are no complaints about the infringement of customer privacy and/or data loss. ● Conducted the training and assessment of Information Security for all employees (100%). ● To enhance security control of network, endpoint and application: • To construct NAS (file server) for saving measurement data. • To replace DHCP Server. • To establish a security mechanism for connecting equipment computers to the intranet. • To execute an email drill for Social Engineering. • To upgrade Windows 10 for antivirus compatibility. • External website penetration testing and cybersecurity enhancement.
Future goals	
Short term【2026 】	**Medium and long term 【2027 -2031 】**
● There are no service abnormalities caused by hackers intruding into IT systems or websites. ● There are no complaints about the infringement of customer privacy and/or data loss. ● Promotion and annual training of Information Security are introduced for all employees. ● To enhance security control of network, endpoint and application: • ISO 27001 ISMS Implementation. • To scan the vulnerability of ERP. • To establish a cybersecurity defense for ERP. • To upgrade Citrix's connectivity platform. • To replace the core switch in FAB4. • To execute an email drill for Social Engineering. • To scan the vulnerability of official website. • To replace the mainframe of MES.	● There are no service abnormalities caused by hackers intruding into IT systems or websites. ● There are no complaints about the infringement of customer privacy and/or data loss. ● Promotion and annual training of Information Security are introduced for all employees. ● Continue to invest and strengthen the capabilities of Information Security • In order to cope with the changes in technical developments and threats, EPi refers to industry practices and opinions from competent authorities and security experts, and continually introduce or strengthen protective measures.

4.3.3 Incident Notification and Response of Information Security

In order to improve the handling efficiency of security incident, EPi has established an incident treatment process of Information Security so that employees can follow it when incident occurs. Appropriate response measures and incident learning mechanisms are also implemented to minimize potential damage and prevent recurrence.



Chapter 5 Social Care

Corresponding UN SDG			Actions and Achievements
SDG3		Good Health and Well-Being	• Provide free annual health checkup for employee, including abdominal ultrasonography and cancer antigen test. • In 2025, the health inspection rate for particularly hazardous operations reaches 100%.
SDG4		Quality Education	• 227 external training courses are performed in 2025. • The annual achievement rate of training plan is 99.6% in 2025.
SDG8		Decent Work and Economic Growth	• Based on the principles of international human rights conventions, we have established our "Human Rights Policy" and "Labor and morality Management Regulations", and promote human rights protection by providing training courses such as "Friendly Workplace" and "Promotion on Responsible Business Alliance (RBA) Code of Conduct".
SDG17		Partnerships for the Goals	• Budgets are allocated yearly for donations and supplies to spread love to every corner of the society that needs help.

Management approach of material topics

Material topics	Talent cultivation and development
GRI Standards	GRI 404-1, GRI 404-2, GRI 404-3
Impact description	The company regards employees as important assets and provides high-quality learning resources and environment. By establishing diverse training channels, focusing on the company's operating targets, and strengthening professional functions, we have promoted employee talent development, so as to enhance the overall competitiveness and operational efficiency of the company. If talents cannot keep pace with the times and professional knowledge and skills cannot be internalized and passed on, it will damage the company's competitiveness and development momentum. Long-term investment in training resources is required to ensure the effectiveness of talent development.
Policies / Commitments	The company pay attentions on talent cultivation, and establish a training and development system, so that employees can apply what they have learned and grow together with the company. We provide diversified learning channels and resources, encouraging the employees continuous self-learning, so as to build a learning organization and enhance the company's overall competitiveness.
Target	2025-2026 Goals: 1. The annual training plan achievement rate is over 95% 2. The average number of training hours per employee per year exceeds 22 hours 2027-2029 Goals: 1. The annual training plan achievement rate is over 97% 2. The average number of training hours per employee per year exceeds 23 hours
Responsibility	HR Department and managers of relevant departments.
Resource	· Training management system · Operating system of Functional evaluation · Guidance system and certification system for new employee
Grievance mechanism	· Complaint hotline: 03-5632255 extension 2226 · Complaint email: 2226@epi.episil.com
Action plan	Positive impact management 1. Establish a personal and exclusive functional development plan: Based on job ability needs, plan personal exclusive functional maps and functional development paths, and provide employee with complete training plans. Promote the improvement of employee' abilities from general knowledge, professional functions, hierarchical management to self-potential development and other aspects. Through functional evaluation exercises, employee are assisted in self-examination and continuous improvement. 2. Construct diversified learning channels and resources:

Material topics	Talent cultivation and development
	New personnel with training through counselors. Provide various internal and external physical and digital training resources, plan diversified lectures and training activities to enhance learning interest and effectiveness. 3. To build a learning organization together : 4. Provide language and on-the-job training subsidies, encourage employee to transfer skills/training, participate in proposals, etc. to pass on and share knowledge to improve self-development and learning abilities. Negative impact management 1. In order to meet the relevant training required by laws and regulations, improve professional knowledge and ability certification, establish an education and training management system, a functional evaluation operating system, a certification management system, and a new personnel guidance system to strengthen digital learning, record keeping and management efficiency. 2. Annual plans for department and personal talent development : Set up plans based on company policies, regulations, and functional development needs, etc., and assess and track overall training effectiveness through training review meetings and management review meetings.
Evaluation mechanism /results	1. After the course, complete the effectiveness assessment assignments (e.g. tests, reports, assignments, transfer training, drills or certifications, etc.) and fill out the "Internal Training Feedback Form". 2. Through statistical reports, we control and supervise each department to complete the annual talent training plan and implement the training plan. The achievement rate of the 2025 training plan reached 99.6 %, and the average number of training hours per employee was approximately 28.68 hours, achieve the annual targets. 3. Review and track the overall training effectiveness through annual training review meetings, management review meetings, internal audits, and internal control audits.

5.1 Employee structure

EPi equality in talent recruitment and forms a diversified professional team, allowing each employee to accept new ideas from each other. Through statistical analysis of the reasons for resignation, we respond to and improve the issues raised by employees and actively retain employees. Observing the fluctuations in turnover rates in recent years, the company's operational growth is relatively stable.

5.1.1 Employee distributions

By the end of 2025, the total number of formal employees is 706 in Epi, a decrease of 1.7% compared to 718 employees at the end of 2024. By job type, 35.9% of employees are female and 64.1% are male. By contract type, there are 596 employees on non-fixed contracts, of which 170 are female, accounting for 28.5%. There are 53 supervisors, of which 18 are female, accounting for 34%. There is no discrimination or unfair treatment based on gender in the workplace environment. In addition, The number of informal employees was 49 at the end of 2025, the same as in 2024, who are mainly contractor employees for group catering, cleaning and security.

Employee distributions according to gender and job type/ contract/ age/ position

2025		Formal employees									Informal employees
		Job type		Contract		Age			Position		
Employee distributions		Full time	Part time	Indefinite-term	Fixed-term	<30	30-50	>50	Supervisor	Non-supervisor	contractor
Male	Number	449	4	426	27	75	290	88	35	418	21
	Ratio	64.1%	80.0%	71.5%	24.5%	62.0%	64.4%	65.2%	66.0%	64.0%	42.9%
Female	Number	252	1	170	83	46	160	47	18	235	28
	Ratio	35.9%	20.0%	28.5%	75.5%	38.0%	35.6%	34.8%	34.0%	36.0%	57.1%
Total number		701	5	596	110	121	450	135	53	653	49

Note：This table counts the number of employees in all factories in Taiwan as of 2025/12/31

5.1.2 Employment rate and turnover rate

New hires are projected to account for approximately 13% of the workforce in 2025. The male and female percentages are 8.8% and 4.2%, respectively. The average employee turnover rate for EPi in 2025 is projected to be 14.7%. Due to intense competition in the talent market, the company actively retains top talent. When employees resign, the company analyzes the reasons for resignation and addresses the issues raised to improve the situation. While the turnover rate has increased in recent years, it remains relatively stable considering the company's overall operational growth.

Analysis of new employees

Year		2023		2024		2025	
New employee categories		Number of people	Proportion	Number of people	Proportion	Number of people	Proportion
Male	<30 years old	8	1.1%	20	2.8%	26	3.7%
	30-50 years old	2	0.3%	15	2.1%	28	4.0%
	>50 years old	2	0.3%	0	0.0%-	8	1.1%
	total	12	1.7%	35	4.9%	62	8.8%
Female	<30 years old	4	0.6%	11	1.5%	21	3.0%
	30-50 years old	3	0.4%	11	1.5%	8	1.1%
	>50 years old	0	0.0%	0	0.0%	1	0.1%
	total	7	1.0%	22	3.0%	30	4.2%
Overall total		19	2.7%	57	7.9%	92	13.0%

Note1：Number of new employees：Full-time employees of all Taiwan factories who will report to work in 2025
Note2：Ratio of new employee = Number of new employees in 2025 / Total number of full-time employees by the end of 2025

Turnover analysis

Year		2023		2024		2025	
Category of resigned personnel		Number of people	Proportion	Number of people	Proportion	Number of people	Proportion
Male	<30 years old	4	0.6%	14	1.9%	17	2.4%
	30-50 years old	16	2.2%	24	3.4%	36	5.1%
	>50 years old	2	0.3%	6	0.8%	18	2.5%
	total	22	3.1%	44	6.1%	71	10.0%
Female	<30 years old	10	1.4%	13	1.8%	10	1.4%
	30-50 years old	14	2.0%	18	2.5%	19	2.7%
	>50 years old	2	0.3%	2	0.0%	4	0.6%
	total	26	3.7%	31	4.3%	33	4.7%
Overall total		48	6.8	75	10.4%	104	14.7%

Note1：Number of resigned employee：All regular employees of all Taiwan factories who resigned in 2025
Note2：Ratio of resigned employee = Number of resigned employees in 2025 / Total number of full-time employees by the end of 2025

5.1.3 Multi-ethnic talent recruitment

As of 2025, among all employees, there are 3 Aboriginal people, 6 people with physical and mental disabilities, and 109 foreign employees. They form a diversified professional team to allow every employee to accept new perspectives from each other. Through education and training, employee is trained to have the professional ability to solve important problems, and create a comfortable work environment.

Category	Number of employees		
	2023 year	2024 years	2025 years
Minority groups (Indigenous people)	3	3	3
Disabled people	6	6	6
foreign employees	101	104	109
total	110	113	118

5.2 Employee welfare and care

To attract and retain talent, the company provide comprehensive benefits including special vacations that are superior to those in the Labor Standards Act, comprehensive insurance, various subsidy measures, diversified activity planning, and rewards for outstanding and senior employees. These benefits help improve employee job satisfaction and loyalty

5.2.1 Salary level

The salary and payment standards follow government regulations and are defined based on employee skills and market conditions. Starting salaries and rewards do not differ based on gender, religion, politics, marital status, etc., and are based on position, ability, education, work Determined by experience and expertise. The salary ratio of men and women is equal.

EPi male/female salary ratio (male: female)			
	Employee Category	**Fixed salary**	**Salary**
2025	**Supervisor**	1 : 0.87	1 : 0.84
	engineering staff	1 : 1.04	1 : 1.01
	manager	1 : 1.02	1 : 1.02
	Technical personnel (including migrant workers)	1 : 0.89	1 : 0.84
2024	**Supervisor**	1 : 0.85	1 : 0.83
	engineering staff	1 : 1.03	1 : 1.01
	manager	1 : 0.98	1 : 0.99
	Technical personnel (including migrant workers)	1 : 0.89	1 : 0.86
2023	**Supervisor**	1 : 0.83	1 : 0.81
	engineering staff	1 : 1.01	1 : 0.99
	manager	1 : 1.00	1 : 1.01
	Technical personnel (including migrant workers)	1 : 0.88	1 : 0.81

For the average and median salaries of full-time employees who are not in managerial positions at EPi Inc (https://mops.twse.com.tw/) ,search by entering Market Type (Listed), Year (114), and Industry Category (Semiconductor Industry).

5.2.2 Pension system

EPi's pension system is established in accordance with the “Labor Pension Act”, and protects the retirement rights of all employees. For employees who are subject to the "Labor Standards Act"(The Old Fund), the employer will contribute 2% to 15% of the employee's total monthly salary to the labor retirement reserve fund account on a monthly basis. The company has established a "Labor Retirement Reserve Supervision Committee" in accordance with the law and has allocated 2% of the Labor Retirement Reserve every month. When an employee meets the retirement conditions and applies for pension from the employer, the employer can pay it from the labor retirement reserve account. For employee who are subject to the Labor Pension Act (The New Fund), in addition to the employer's monthly contribution of 6% of salary to pension, they can voluntarily contribute pension within the range of 6%, and the full amount will be deducted from the total personal comprehensive income of the current year. The ownership of this special account belongs to labor. EPi provides retirement benefits for all employee in the company. In 2025, the expenses were recognized at TWD 36,130K. The average pension expense per employee is TWD 51.18K.

(Unit：TWD thousands)

Year	2023	2024	2025
Net defined benefit liabilities	57,962	50,179	37,722
Pension costs	29,936	29,287	36,130
Number of employees at the end of the year	703	718	706
Average pension cost per person	42.58	40.79	51.18
Pension expense growth rate	9%	-4%	26%

5.2.3 Welfare system

5.2.3.1 Comprehensive insurance for peace of mind

EPi provides a comprehensive welfare system, such as term life insurance, disaster insurance, cancer medical care, accidental injury insurance, etc. to make employees work with more peace of mind. Employees can add insurance for themselves and their dependents at their own expense at preferential group insurance rates, including accident insurance, hospitalization surgery medical insurance, accidental injury medical daily allowance, etc.

5.2.3.2 Various welfare subsidy measures

The company is committed to talent cultivation, and has set up the "Subsidy Measures for On-the-job Training for Employee" and "Subsidy Measures for Language Training for Employee" to provide relevant subsidy amounts, so that employee can study and enhance their abilities during their employment. At the same time, in addition to planning annual activities, the Welfare Committee also provides wedding and funeral allowances.

5.2.3.3 Childcare measures

Employees can apply for parental leave based on their needs, allowing employees with newborns to return to the workplace after their temporary parenting needs are met. In 2025, there is 4 applicants for childcare leave without pay, and the return rate will be 80.0%.

Status of application for unpaid parental leave for raising children	2025		
project	Number of men	Number of women	Total
A: Total number of employees entitled to parental leave in 2025	28	12	40
B: Total number of employees who actually used parental leave in 2025	2	2	4
C: Total number of employees applying for reinstatement in 2025	2	3	5
D: The total number of employees who should be reinstated and apply for extension in 2025	0	0	0
E: Total number of employees actually reinstated in 2025	2	2	74
F: Total number of employees who were reinstated after unpaid parental leave for raising children in 2025	1	6	7
G: The total number of employees who continued to work for one year after reinstatement after unpaid parental leave for raising children in 2025	1	5	6
Application rate of unpaid parental leave for raising children =B/A	7.1%	16.7%	10.0%
Reinstatement rate=E/(CD)	100%	66.7%	80.0%
Retention rate =G/F	100%	83.3%	85.7%

5.2.3.4 Friendly Workplace

The company also organizes various activities to encourage employees and their families to have fun together, achieves the goal of work-life balance.

In 2025, in order to promote the physical and mental health of employees and enhance cohesion, the Welfare Committee plans a variety of activities: (1) EPi Hot Experience: In order to promote the physical and mental health of employees and work-life balance, the Welfare Committee plans the " EPi Hot Experience" activity to encourage employees to step out of the office environment after work, relieve work pressure and improve their quality of life through outdoor visits, taking photos and sharing recommended attractions and local delicacies. Employees from different departments are invited to participate to promote communication, interaction and emotional connection among employees. (2) Annual travel activities: Continuing the popular B2E corporate service cooperation model from previous years, we provide colleagues with a variety of flexible options to freely plan their own stress-relieving time.






In addition, the company achieves its work-life balance goal through employee relations activities and by encouraging employees and their families to enjoy time together. In 2025, with "inclusion" as the theme, the company planned activities including hands-on workshops, bowling tournaments, and picnics, which were combined with public welfare promotion and received high levels of participation and satisfaction from employees.

5.2.3.4.1-Jiufu Trail Scenic Walk

Through guided tours of the natural environment and parent-child interactions, this activity promoted physical and mental stress relief for our colleagues. It not only allowed them to enjoy the beautiful scenery around Jiucionghu but also increased quality time and emotional bonds among employees' families!

5.2.3.4.2-Bowling Master Competition

By organizing the bowling competition, we provided our colleagues with an opportunity to relieve physical and mental stress amidst their busy work schedules, fully showcasing their abundant energy and vitality!

5.2.3.4.3 - Colorful Inclusion, Decoupage Eco-Bag DIY

Integrating low-carbon living into both work and daily life, this activity combined artistic creation with practical everyday items. Its guided colleagues to hand-craft their own exclusive eco-friendly tote bags, taking practical action to replace single-use plastic bags and create an aesthetically pleasing lifestyle!

5.2.3.4.4 - EPI Picnic Party

While enjoying the picnic, colleagues and their families relaxed on the grass, sharing slices of daily life. This event also fostered warm interactions among colleagues from different departments, bringing everyone closer together and creating a collection of precious memories!








5.2.4 Encourage employees to develop work enthusiasm

Senior staff praise

In order to thank senior employees for their dedication and dedication to the company, the company has formulated the "Senior Employee Reward Measures" and holds senior employee commendations every year. Employees with 5, 10, 15, and 20years of working experience are publicly commended and presented with certificates, gift certificates, and gifts and other awards.

Selection of outstanding employees



The company has established a "Selection Method for Outstanding Employees " to select outstanding employees every year and publicly commend and present awards to thank employees for their all-out efforts at their jobs. Actively demonstrate professional capabilities, serve as a model for all employees to learn from, and inspire the competitiveness of all employees.

5.2.5 Smooth communication channels

Through regular labor-management meetings and an immediate grievance system, open communication channels are maintained to ensure the rights and interests of employees. Regular labor-management meetings are held every three months to coordinate labor relations, promote labor-management cooperation, and welfare planning. Meeting minutes are posted on the company's internal homepage "EPi Labor-Management Meeting Area" for employee to conveniently inquire and understand the meeting operations. At the same time, employees can make suggestions to the company through the welfare committee, and can also respond and communicate through the company's grievance system.

The company provides communication channels to collect employees' opinions in various aspects. For example, the company has an employee feedback hotline, special area and e-mail; food suggestions can be submitted to the catering committee; safety issues can be reported through the Occupational Safety and Health Committee. Provide learning satisfaction surveys to understand employees' expectations for education and training resources; Use the performance management system to provide feedback and communication on management issues. Relevant cases are handled through dedicated personnel and a "grievance committee" to achieve the goal of adequate communication and problem solving, and to protect the safety and rights of relevant personnel. In 2025, EPi's "Complaint Committee" received and processed one complaint related to unlawful infringement.

5.2.6 Promotion of human rights

In accordance with the spirit and principles of international human rights conventions and norms, promote the protection of human rights and implement human rights protection.

Through training courses such as " Friendly Workplace" and "Responsible Business Alliance Code of Conduct (RBA) Promotion", we promote "mutual tolerance and respect for human rights", "unlawful violations in the workplace", "sexual harassment prevention" and "Friendly Workplace Convention" and other issues. The completion rate of the training courses in 2025 reached 100%.

The "EPi Electronics Human Rights Policy" and "Labor and Ethical Management Standards" were formulated and announced on the company's official website to help all employee understand the importance of human rights.

In 2025, our company had no cases of discrimination, forced labor, or human rights-related litigation.

5.3 Talent cultivation and development

Epi's talent development focuses on establishing long-term, systematic employee development plans to enhance the professional capabilities and competitiveness of internal talents. Provide employees at all levels with functional and learning development paths, give them the training they need for career growth, develop professional training blueprints for key positions, and provide self-learning channels so that the company and employees can adapt to changes in world trends and improve talent attraction and retention rates.

5.3.1 Talent cultivation and development

EPi develops its education and training plans in alignment with its business strategies and short-medium-and long-term objectives. In 2025, the annual training plan achieved a completion rate of 99.6%, with approximately 1,474 hour of training courses conducted, training costs of approximately NT$1,346,660,and a total of 20,247 employee training hours. The average annual training hours per employee reached approximately 28.68 hours, an increase of 1.07 hours compared with the previous year, meeting the company's annual target.

In 2025, Company-wide training programs focused on three core capabilities-Agility, Leadership, and Sustainability-as the key directions for training and development. Courses were designed for different employees with more opportunities to participate in training, build management consensus, and enhance the organization's overall competitiveness. Participants provided positive feedback on the training programs, with an average satisfaction score of over 4.5.

	2025			2024			2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total Training Hours	14,194.50	6,052.50	20,247.00	14,035.46	5,786.44	19,821.90	9,385.50	4,953.54	14,339.04
Total Number of Employees	453	253	706	462	256	718	445	258	703
Average Training Hours per Employee	31.33	23.92	28.68	30.38	22.6	27.61	21.09	19.20	20.40

EPi provides competency and learning development pathways for employees at all levels, offering the training necessary to support their career development. In2025, the average training hours per managerial employee were 39.34 hours, while the average training hours per non-managerial employee were 27.16 hours.

Gender	Managerial Employees			Non-managerial employees		
	Number of Employees	Total Training Hours	Average Training Hours	Number of Employees	Total Training Hours	Average Training Hours
Female	28	1080.50	38.59	225	4972.00	22.10
Male	60	2381.00	39.68	393	11813.50	30.06
Total	88	3461.50	39.34	618	16785.50	27.16

Note 1: Managerial employees refer to employees at the section-manager level and above.
Note 2: Average Training Hours = Total Training Hours for employees in the respective category / Total Number of Employees in that category.

5.3.1.1 Core Competency training

Core competency training is divided into five major areas: Talent development (C), functional expertise (E), hierarchical management (M), general functions (O) and self-development (S) courses clearly define the skills and conditions required for each position and level, and develop professional training for each key position The blueprint provides a self-learning channel so that the company and employee can adapt to the rapid changes in world trends and possess the knowledge, technology and capabilities to keep pace with the times.

Talent development training(C)	Relevant training courses are developed based on the Company's core competencies and the core competency requirements for each job level. 'Productivity System for High Performers'(Employees): Through experiential and gamified learning, combined with intelligent assistive tools, the course provides a new perspective on time management by exploring the neuroscience and behavioral mechanisms underlying high performance. It helps employees develop personalized time management systems, strengthen agility, gain greater control over their time, and improve productivity.
Functional professional training (E)	This refers to training provided to employees across different functions to develop the knowledge and skills required for job performance and professional development. (1)Engineering Courses A total of 135 courses were offered, covering professional topics such as equipment operation, operational error (miss operation, MO) prevention, measurement techniques, quality tools, and operation process improvement. Through mentorship- and consulting-based approaches, employees learn and develop in actual work environments. This facilitates the transfer of accumulated experience, operational knowledge while strengthening the connection between knowledge and practical application. (2) Non-Engineering Courses A total of 141 courses were offered, covering warehousing, materials management, finance, tax regulations, procurement, and other professional topics. These courses strengthen professional knowledge and execution skills, enhance the professional capabilities of support personnel, and contribute to improved overall business performance.
Hierarchical management training(M)	This training is designed to enhance the management capabilities and managerial effectiveness of managers at all levels. A total of 14 management training courses were offered in 2025, including courses designed to strengthen managers' communication and leadership capabilities, as outlined below. (1)Frontline Management Training 'Building a Highly Agile Team' The course enhances manager's agility and management skills, enabling them to build agile and flexible teams. It also helps teams improve productivity and creativity while responding effectively to rapidly changing challenges. (2)Mid-level Management Training

	‘Building One Team through Trust and Positivity. The course strengthens the management mindset of department-level managers and above by developing empathy and positive thinking. It further enhances their leadership and management skills, enhances their leadership and management skills, enabling teams to quickly align their focus, achieve greater effectiveness, and work together toward shared goals. (3)Senior Management Training ‘Strategic Management Alignment Workshop’ Centered on the theme ’When We Come Together’, the workshop brought senior managers together to build a leadership team characterized by alignment, trust, and the ability to act in a rapidly changing environment. It also facilitated consensus on the Company’s strategic direction and objectives for 2026.
General training (O)	A total of 115 general competency training courses were offered. These courses cover Company policies and essential workplace knowledge, including corporate policies and procedures, quality awareness, occupational safety, information security and confidentiality, a friendly workplace, ESG and sustainability, and new employee orientation, with the aim of strengthening employees’ fundamental knowledge and competencies. Mandatory ESG-related training for all employees includes: • Responsible Business Alliance Code of Conduct Awareness Training • Code of Ethics for Employees Awareness Training • Friendly workplace • Regulation of Insider • Ethical Management Awareness Training • Information Security Awareness Training • Security of confidential information propaganda Training • Unlocking the ESG Key for Corporate Sustainability Living Sustainably the EPi Way
Self-Inspiration(S)	A total of two self-development training courses were offered to encourage employees to pursue personal growth and diverse learning opportunities. Course such as health seminars and book clubs were organized to foster a learning organization. These initiatives help employees broaden their perspectives, develop diverse capabilities, internalize the knowledge they acquire, and share it throughout the organization.

Experience the joy of learning and the value of knowledge together!







5.3.1.2 External training

EPi encourages employees to continuously improve their functions and learn and grow, and employees can apply for training at external public training institutions according to job function requirements, or comply with regulations and audit requirements, and the company will assign specific operation employees to participate in external training courses and obtain licenses, such as : on-the-job training required by various laws such as specific chemical substances, first aid personnel, radiation protection, high-pressure gas container operation, etc. We also actively send staff to participate in ESG-related promotional meetings and courses. In 2025, a total of 227 external training courses were signed up to develop diverse skills, broaden different perspectives, and contribute the knowledge learned to the team.

5.3.2 Performance evaluation and review process

In order to improve labor efficiency and then promote talent development, the "Personnel Performance Management Measures" are formulated. In order to continue to promote the company's sustainable development and closely integrate company goals with personal goals, the president has included the ESG development policy in the annual goals and set performance goals from top to bottom (Top Down) so that ESG can be implemented in employees' work. In the middle of the year, through talent development and communication coaching, we improve the functions of workers and strengthen their centripetal force. Performance appraisal will be conducted at the end of the semester, and the appraisal results will be linked to rewards and career development. The performance appraisal ratio in 2025 will reach 98.0%.

Category	Male			Female		
	Number of people under performance appraisal	Total people	Performance appraisal ratio	Number of people under performance appraisal	Total people	Performance appraisal ratio
Supervisor	29	35	82.4%	18	18	100.0%
engineering staff	286	292	98.0%	59	59	100.0%
Manager	16	18	88.9%	41	41	100.0%
Technical personnel (including migrant workers)	108	108	100.0%	135	135	100.0%
Total	439	453	96.9%	253	253	100.0%

Note 1: Those who join the probationary period after November will be replaced by the assessment assignments at the end of the probationary period and will not be included in the assessment targets.

Note 2: If the person in charge is a manager, he or she will not be included in the assessment.

5.4 Labor health and safety

EPi builds an occupational safety and health management system based on ISO 45001. Through the participation and consultation of all workers, with continuous improvement, due diligence and periodically review, and effectively promote occupational safety and health management activities, enhance safety and health, and create a safe, healthy and comfortable workplace.

In 2025, all workers covered under the occupational safety and health management system include 706 employees and 49 contractors.

EPi conducts an internal audits of ISO 14001 & ISO 45001 management system every six months, and entrusts a third-party agency to certify it every year. In 2025, EPi continued to obtain ISO 14001 & ISO 45001 certification.

5.4.1 Worker participation, consultation and communication in occupational safety and health

According to “regulations of Occupational Safety and Health Management”, EPi established an occupational safety and health committee to propose the recommendations on safety and health policies, and review, coordinate and recommend safety and health-related matters.

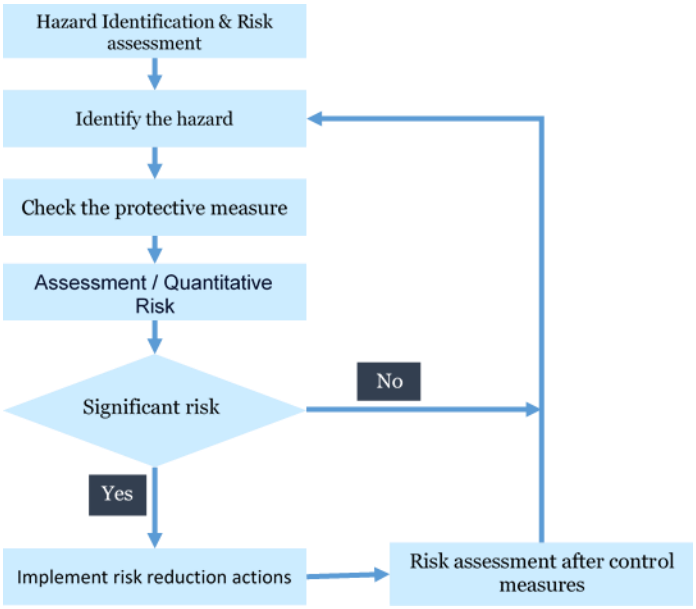
The occupational safety and health committee is comprised of occupational safety and health management specialist, manager from various EPi departments, occupational health nurse, labor representatives, etc. The factory director is the chairman of the Safety and Health Committee in each factory. There are 67 members in total and 24 labor representatives. The proportion of labor representatives is 35.8% higher than the legal requirement, accounting for one-third of the total members.

The Occupational Safety and Health Committee meeting convene quarterly to review, coordinate and promote safety and health-related matters, and to review occupational safety and health KPIs, goals and action plans. Through the participate of labor representatives, grassroots employees can also participate in, consult and communicate on the suitability, adequacy and effectiveness of the implementation of the occupational safety and health management system. As of the end of 2025, there are no occupational safety and health-related complaints.

5.4.2 Occupational Injury and ill health Prevention

5.4.2.1 Risk assessment process

EPi identify possible hazards and possible risks and injuries for all routine and non-routine activities and all employees and workers under EPi's control. The hazards are classified into: physical, chemical, and ergonomic, other work-related.



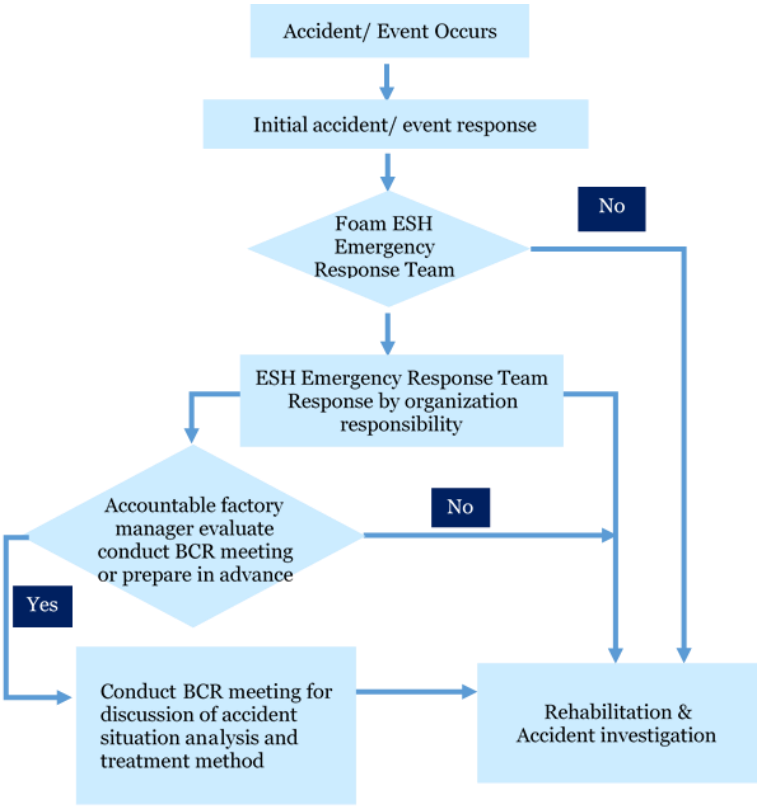
The risk assessment is carried out by personnel who are familiar with the operation to identify, evaluate and propose preventive actions for safety and health hazards. Identify activity hazard risks and improve them through the risk assessment process.

In 2025, we identified local scrubber system anomalies and commuting traffic accidents as our top high-risk hazards, and both are currently undergoing targeted improvements.

In response to these risks, continuous risk assessments are being conducted on all local scrubbers across the plant. Area protection is being enhanced by installing UV/IR detectors and interlocking mechanisms. Through engineering controls, SOP/tooling management, personnel training, and emergency response measures, we aim to mitigate risks and safeguard worker health and safety. Additionally, comprehensive traffic safety training is being held for all employees to enhance their safety awareness and defensive driving skills, thereby reducing the incidence rate of commuting accidents.

5.4.2.2 Accident investigation and rehabilitation process

When an accident/incident occurs, the accident authority unit, the alarm system management unit, and the accident-related impact units must respond immediately, conduct follow-up investigation of the Root cause, propose correction and prevention improvement actions, and re-conduct operational risk assessment and training, SOP review and other measures.



5.4.2.3 Accident management

EPi is committed to reducing the occupation safety and health accidents/incidents. In 2025, an employee sustained injuries from a slip-and-fall accident caused by rain. Corrective measures have been implemented and deployed across all sites to prevent recurrence. The statistical data of occupational accidents excluding commuting traffic accidents from 2023 to 2025 are as follows:

Year	2023	2024	2025
Total working hours (Note 1)	1,435,921	1,463,003	1,458,969
Number of general occupational injuries (Note 2)	0	0	1
Number of serious occupational injuries (Note 3)	0	0	0
death toll	0	0	0
Total number of recordable occupational injuries (person-time)	0	0	1
Lost work days (Note 4)	0	0	2
Death rate due to occupational injuries	0	0	0
serious occupational injury rate	0	0	0
Recordable occupational injury rate (Note 5)	0	0	0.69
Lost days ratio (Note 6)	0	0	1.37
Total damage index (Note 7)	0	0	0.03

Note 1: Total working hours of everyone
Note 2: workdays lost is within 180 days (excluding commuting traffic accidents)
Note 3: workdays lost exceeds 180 days and does not include deaths (excluding commuting traffic accidents)
Note 4: Calculation starts from the day after the casualty.
Note 5: Disabling Injury Frequency Rate (FR) = Injury Number x 1,000,000/Total working hours
Note 6: Disabling Injury Severity Rate (SR) = Lost Work Days x 1,000,000/Total working hours
Note 7: Frequency-Severity Indicator= $\sqrt{\frac{FR \times SR}{1000}}$
Note 8: The data statistics cover EPi's main manufacturing plants. (FAB4 received its factory registration on Nov 26, 2024. Data for 2023 does not include FAB4.)

5.4.2.4 Other environmental, safety and health impact prevention measures

5.4.2.4.1 Procurement management

EPi strengthens source risk management to avoid occupational safety and environmental accidents, establishes a group’s procurement management system to integrate operations, and optimizes procurement management.

Before purchasing, the safety and health performance of suppliers/contractors should be evaluated first as a basis for selecting a suitable one. When purchasing or leasing machinery, equipment, appliances, materials, raw materials and personal protective equipment, the contract content should comply with occupational safety and health regulations and actual needs. Specifications must be confirmed to comply with regulations before acceptance and use. Additionally, if the planning, design, construction and supervision of maintenance projects are contracted or entrusted, the contract content should include specific specifications for preventing occupational disasters and be listed as performance requirements.

5.4.2.4.2 Management of Change (MOC)

Before making a change, we first conduct a risk assessment by identify environmental impact, and safety and health hazards to identify possible risk during the change process or after the change, and then confirm that relevant preventive actions to reduce the risk are implemented to ensure the safety conditions of the process, activity or service, as well as the safety and health of personnel. If the risk cannot be adequately reduced, further changes should be modified immediately.

5.4.2.4.3 Regulatory updates

Keep up to date with latest regulations monthly, to ensure that operations comply with the relevant requirements and achieve the effective environmental, safety and health management.

5.4.2.4.4 Contractor management

Actively communicate with other workers who are not employees and set up cooperation relationships with contractors. Through the EPi's contractor ESH training and supervisor training, the workers can understand EPi’s safety and health and environmental management regulations and at the same time implement work permit to monitor the contracting operations, ensure the safety of the workers and avoid property losses.

5.4.3 Create a safe workplace

In order to provide a safe and health workplace, EPi regularly conducts hazard identification and risk assessment on the workplace to eliminate any potential hazards and risks. Monthly interactive inspections are performed regularly by managers of all facility departments to identify potential environmental, safety and health hazards and risks. The ESH departments also conduct random inspections of environmental, safety and health operations and activities to identify potential hazards.

Base on the 6S standard, EPi improves fundamental issue in the workplace and develops employee safety habits. Each department implements independent inspections in accordance with regulations. At the same time, the ESH department provides early warning to the factory for prevention. We also urge employee to abide by regulatory requirements, and establish a "teamwork and safety culture." This enable teams to cooperate with each other to create a safe, health and comfortable working environment to achieve the goals of effective use of resources, continuous improvement and zero disasters.

In addition to basic environmental, safety and health assessments and inspections, we have also placed a link on the company's Portal internal website to provide all employees with inquiries related to

occupational safety and health management. EPi maximizes resources, enhances employees' safety and health awareness, and strives to create the most safety and comfortable workplace.

5.4.3.1 Occupational safety and health education

In order to establish a healthy workplace and a friendly working environment, based on the Occupational Safety and Health regulation, we provide various occupational safety and health-related education and training, such as training for occupational safety and health committee members. Through training, we enhance the members' occupational safety and health-related awareness and improve work efficiency. Implement prevention of occupational injuries.

5.4.3.1.1 AED+CPR first aid training course in 2025

To ensure all employees are proficient in Cardiopulmonary Resuscitation (CPR) and the use of Automated External Defibrillators (AED), the Company has established a five-year continuous training management model. This initiative enhances emergency response capabilities during accidental injuries, empowering employees with essential life-saving skills. Our objective was to achieve a 70% completion rate across the workforce; as of 2025, 76.06% of employees have successfully completed the training, exceeding our target. By continuously improving proficiency in first-aid techniques and AED operation, we strengthen occupational safety and provide our personnel with a more secure workplace environment.





5.4.3.1.2 Firefighting training

EPi conduct firefighting training for employees and on-site contractors. Through training, they can understand how to use fire extinguishers and the importance of firefighting.





5.4.3.1.3 Traffic safety course

Since traffic accident injuries are most likely to occur, EPi uses digital traffic safety course to enhance the traffic safety awareness of all employees and reduce the probability of traffic incidents. In 2025, total training attendance reached 604 participants.

5.4.3.1.4 Emergency response drill

Establish emergency response team members for each site, select topics according to the risk characteristics, and conduct site emergency response drills of all departments to enhance employee' emergency response capabilities in disaster relief, evacuation, incident area control, and disposal when an accident occurs.



5.4.4 Health promotion plan

EPi regards its employees as its most valuable assets, which puts the health of employee first, and is committed to creating a safe and comfortable working environment. In 2025, the theme "Health Promotion Plan" was set, including "CPR+AED training courses", "Early Lung Computed Tomography Scan" to provide free early low-dose lung CT scan, "Three-in-one Women's Preventive Screening Activities" to provide female employees with gynecological examinations, and in cooperation with the Health Promotion Administration's screening program, "Oral Mucosal Screening Activity" was organized, allowing employees to undergo screening on-site conducted by medical staff from the Department of Health without going to medical institutions. Lectures and courses on human factors hazard prevention were also organized: 2025 health lecture "Shoulder Impingement Syndrome and Frozen Shoulder: Demystified in One Session!" allowing office worker to understand that sitting for long periods without moving during normal work may cause neck and shoulder discomfort and tightness, as well as identify whether it is frozen shoulder. The session 'Retain Your Strength: The Necessity of Resistance Exercise' provided hands-on experience in proprioception, guiding employees through simple exercises to enhance core stability, restore fascial mobility and elasticity, and alleviate fatigue. Additionally, the 'Dietary Strategies for Better Sleep' seminar educated staff on specific food categories and dietary supplements that improve sleep quality. At year-end, the "Seasonal Trivalent Influenza Vaccine activity" was organized to minimize flu transmission risks. Through effective programmatic management, these initiatives align with the UN Sustainable Development Goal 3 (Good Health and Well-being), encouraging employees to maintain a healthy work-life balance and physical well-being. Consequently, zero cases of occupational diseases were reported in 2025.

5.4.4.1 Health examination

Every year, EPi provides employees who have been employed for one year to participate in annual health examinations according to their personal wishes. In particular, abdominal ultrasonography and cancer antigen test are added to the health examination in order to take care of the overall health of employees. For employee with abnormal health examinations, occupational health nurse provides employees with health consultation and personal health guidance. They also provide medical assistance and health tracking for employees with medium and high health risks, and assist in arranging medical outpatient clinics according to employee needs.

5.4.4.2 Special Health examination

5.4.4.2.1 Special protection:

EPi conducts special occupational physical / health examinations every year, so that employees do not have to worry about their health. A total of 55 people are inspected for special health hazards operations (such as ionizing radiation, chromic acid, mercury and indium operations) handled in 2025, and the examination rate was 100%.

EPi conducts health grade management from Level 1 to Level 4 in accordance with the "

Recommended Guidelines for Labor Special Health Examination and Health Management Level" announced by the Ministry of Labor. In 2025, there were no employees under Level 3 or Level 4 management. In addition, for employees under second-level management, individual consultation and personal health guidance will be arranged during the occupational medical doctor's visit to the factory.

5.4.4.2.2 Overload prevention management:

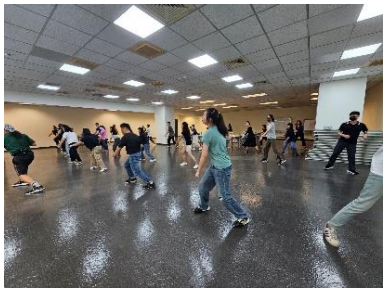
Based on annual health examination results, overwork questionnaires and overtime statistics, occupation health nurses select the company's medium and high-risk management lists for "Occupation-induced prevention of cerebral cardiovascular and heart diseases" and arrange for employees to conduct interviews and individual consultations with occupational medical doctors. Occupational medical doctor provides professional advice to employee and assisting them in establishing independent health management models and maintaining a healthy.

5.4.4.3 Health promotion activities

5.4.4.3.1 Retain Your Strength: The Necessity of Resistance Exercise

To reconnect with physical proprioception, self-assess musculoskeletal restrictions, enhance overall balance and core stability, and restore fascial mobility and elasticity.





5.4.4.3.2 Shoulder Impingement Syndrome and Frozen Shoulder: Demystified in One Session!

Employees were educated on how to differentiate between impingement syndrome and frozen shoulder, introduced to proper medical treatments, and taught simple rehabilitation exercises for home practice to prevent the onset of shoulder impingement.





5.4.4.3.3 Dietary Strategies for Better Sleep

During the session, the dietitian outlined the optimal ratio for carbohydrate, protein, and fat intake, noting that diets consisting of over 70% carbohydrates can disrupt sleep onset, shorten rapid eye movement (REM) sleep, and lead to light sleep. Conversely, the intake of polyunsaturated fatty acids (PUFAs) was shown to enhance sleep quality. Guidance was also provided on how to systematically select sleep-assisting nutrients.





5.5 Social welfare and sustainability

Epic has concerned about social welfare and a friendly environment. Invest in society to participate in supporting disadvantaged groups and fulfill social responsibilities. Through long-term support to community charity groups, we carry out a number of charity projects, including those with disabilities and disadvantaged groups, and continue to create more diversified positive social influences and send love to every corner. Concretely practice the concepts of ecological protection and environmental friendliness, and implement environmental sustainability with actions. Actively participate in talent recruitment activities, negotiate industry-university cooperation opportunities, provide employment opportunities and communication channels, exert the specific influence of the company, and achieve a beautiful vision for the common good of society. At the same time, we actively practice the ESG sustainability concept and implement actions to protect the ecology and improve the environment in our daily lives.

5.5.1 Community welfare

Adhering to the belief of fulfilling corporate social responsibilities, EPi has been engaged in public welfare and material donation activities for a long time, budgets are allocated yearly for donations and supplies to spread love to every corner of the society that needs help.

- Material Donation: Hsinchu Renai Children's Home
  By making long-term material donations to the Hsinchu Renai Children's Home, we hope the children can deeply feel the company's warm care and companionship.

- The 4th Year of Donation Sponsorship: The Garden of Hope Foundation
  We donated to and sponsored the "Support Program for Child Victims of Sexual Violence" initiated by The Garden of Hope Foundation. This project provided victim group counseling, financial assistance, and psychological and physical guidance (serving a total of 49 person-times), helping them heal from psychological trauma, stabilize their daily lives, and reconstruct their self-worth.

- Donation Sponsorship: Xishi Community Development Association
  We donated to and sponsored the "Support services for disadvantaged families and children" project organized by the Xishi Community Development Association. This project provided after-school care and lessons for 30 children and teenagers, which helped alleviate family pressure, improve academic performance, self-care skills, and character development, while simultaneously strengthening parental support.

- Donation Sponsorship: The Society of Wilderness
  We made donations to sponsor the "River Cleanup Volunteering Day" project initiated by The Society of Wilderness. This contribution supported habitat preservation, environmental education, and ecological cultivation, aiming to protect Taiwan's native species in their wild habitats and mountain forests, ensuring the sustainable development of our vibrant ecosystems!







• The 11th Year of Donation Sponsorship: Saint Joseph Social Welfare Foundation
We donated to and sponsored "The 2025 Disability Services and Environmental Charity Fair" organized by the Saint Joseph Social Welfare Foundation. This contribution supported the Chenxi Development Center in providing balanced nutrition and meal services for 133 individuals with intellectual disabilities, helping to improve their chronic diseases and enhance their physical health!

• The 2nd Year of Donation Sponsorship: Corporation Changhua Country Joyce-Polio Care Association
We donated to and sponsored the "Polio Home Fundraising Project" initiated by the Corporation Changhua Country Joyce-Polio Care Association. This contribution supported the construction of barrier-free senior housing for middle-aged and elderly individuals with disabilities, which will provide residential services and daily care for 70 middle-aged and elderly people with disabilities!

• The 3rd Year of Donation Sponsorship: Children are us foundation (Taoyuan and Hsinchu Office)
We donated to and sponsored the "Vocational Training for People with Disabilities" program organized by the Children are us foundation (Taoyuan and Hsinchu Office). This initiative supported 5 sheltered employees in attending the training program for the Level C Technician National Examination for Retail Services, providing trainees with step-by-step practice to master the required test skills!

• Donation Sponsorship: Taipei Life of Heart Association
We donated to and sponsored the "EPI Support SMI patients and families" project initiated by the Taipei Life of Heart Association. A total of 9 sessions were held, serving 152 person-times of individuals and their families. This initiative helped them plan and arrange in advance to address future aging care issues!

• Donation Sponsorship: Waiting Children Council of Social
We donated to and sponsored the "Rice field activities" project initiated by the Waiting Children Council of Social. Through practical event participation, we successfully provided 100 catties of charity rice and 20 boxes of fresh fruits and vegetables to 9 orphanages, allowing the children to enjoy non-toxic, natural ingredients and grow up with peace of mind!



• Donation Sponsorship: Syin-Lu Social Welfare Foundation
We donated to and sponsored the "Dream pusher-Learning in happiness, and growing up with you." -Hsinchu Children's Development Program organized by the Syin-Lu Social Welfare Foundation. In this project, physical and occupational therapists applied their expertise through uninterrupted daily rehabilitation sessions to support and assist children in practicing gross and fine motor skills, guiding them to learn essential life skills in their daily routines!











5.5.2 Practice sustainability

EPi actively practices the concept of ESG sustainability and implements behaviors of protecting ecology and improving the environment in daily life. In 2025, we held beach and mountain cleaning activities to call on everyone to contribute to energy conservation and carbon reduction and protect the earth, which received enthusiastic participation and recognition from employees and their families.

5.5.2.1 Accelerating Beach Cleanup, Revitalizing the Coastline

Integrating our corporate culture and responding to ESG health and environmental protection concepts, we work together to safeguard marine ecosystems through beach cleanup actions and successfully complete our beach cleanup missions!.






5.5.2.2 Sustainability Practice: EPI Habitat Protection Initiative

With professional explanation and guidance, colleagues were invited to help remove the small, harmful wildflowers, such as the iris, to care for the forests. They also experienced making handkerchiefs from natural materials and established a correct concept of nature conservation among their colleagues.






APPENDIX

Appendix I GRI Content Index Table

Statement of use	EPi prepares the sustainability report in accordance with GRI standards. The data information range is from January 1 to December 31, 2025.
GRI 1 Usage version	GRI 1: Basics 2021
GRI Industry Code Application	NA

GRI Guidelines	Reveal project	Page number	Additional information
GRI 2: General Disclosure (2021)			
GRI 2: General Disclosure (2021)	2-1 Organization details	7	
	2-2 Entities included in organizational sustainability reporting	3	
	2-3 Reporting period, frequency and contact person	4	
	2-4 Restatements of information	3、89	■The data statistics cover EPi's main manufacturing plants. (FAB4 obtained the factory registration certificate on November 26, 2024. Detailed explanation of the materials for each chapter. ■The water consumption figure for 2024 was incorrectly calculated and has been corrected to 259.67.(p.89)
	2-5 External assurance/certainty	4	
	2-6 Activities, value chains and other business relationships	5-7, 9-11, 65-73	
	2-7 Employees	113-115	
	2-8 Workers who are not employees	113	
	2-9 Governance structure and composition	47-50	
	2-10 Nomination and selection of the highest governance body	47-50	
	2-11 Chair of the highest governance body	47-50	
	2-12 Role of the highest governance body in overseeing the management of impacts	47-50	
	2-13 Delegation of responsibility for managing impacts	47-50	

GRI Guidelines	Reveal project	Page number	Additional information
GRI 2: General Disclosure (2021)			
GRI 2: General Disclosure (2021)	2-14 Role of the highest governance body in sustainability reporting	19-20	
	2-15 Conflict of interest	48	
	2-16 Communication of critical concerns	21-39	
	2-17 Collective knowledge of the highest governance body	51	
	2-18 Evaluation of the performance of the highest governance body	51	
	2-19 Remuneration policy	52-53	
	2-20 Process to determine remuneration	52-53	
	2-21 Annual total compensation ratio	53	
	2-22 Statement on sustainable development strategy	5-6	
	2-23 Policy commitments	15-19	
	2-24 Embedding policy commitments	15-19, 47	
	2-25 Processes to remediate negative impacts		Please refer to the management policies for each material topics.
	2-26 Mechanisms for seeking advice and raising concerns		Please refer to the management policies for each material topics.
	2-27 Compliance with laws and regulations	63	
	2-28 Membership associations	13	
	2-29 Approach to stakeholder engagement	34-39	Please refer to the management policies for each material topics.
	2-30 Collective bargaining agreements	120	Our company has not signed a group agreement

GRI Guidelines	Reveal project	Page number	Additional information
GRI 3: Key topics (2021)			
GRI 3 (2021): Material Topics	3-1 Process to determine material topics	21	
	3-2 List of material topics	24	
Integrity management			
3-3 Material Topics management		41-42	
GRI 205 (2016): Anti-corruption	205-1 Operational bases that have undergone corruption risk assessments	54-55	
	205-2 Communication and training on anti-corruption policies and procedures	54	
	205-3 Confirmed corruption incidents and actions taken	54-55	
GRI 206 (2016): Anti-competitive Behavior	206-1 Legal Action for Anticompetitive Conduct, Antitrust and Monopolistic Conduct	54-55	In 2025, EPi was not fined due to anti-competitive behavior, antitrust and monopoly behavior.
Compliance with laws			
3-3 Material Topics management		43-44	
GRI 2 (2021) : General Disclosure	2-27 Compliance with laws and regulations	63	
Supply chain sustainability management			
3-3 Material Topics management		45-46	
GRI 2 (2021) : General Disclosure	2-6 Activities, value chains and other business relationships	65-73	
GRI 204 (2016): Procurement Practices	204-1 Proportion of spending on local suppliers	73	

GRI Guidelines	Reveal project	Page number	Additional information
GRI 308 (2016): Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	65-70	
	308-2 Negative environmental impacts in the supply chain and actions taken	45-46, 70-72	In 2025, there will be no termination of the cooperative relationship due to non-compliance with the audit results.
GRI 414 (2016): Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	65-70	
	414-2 Negative social impacts in the supply chain and actions taken	45-46, 70-72	In 2025, there will be no termination of the cooperative relationship due to non-compliance with the audit results.
Energy and Greenhouse Gas Management			
3-3 Material Topics management		75-76	
GRI 302 (2016): Energy	302-1 Energy consumption within the organization	83-84, 140, 155	
	302-3 Energy intensity	83-84	
	302-4 Reduce energy consumption	83-85	
	302-5 Reducing energy requirements of products and services	103-106	

GRI Guidelines	Reveal project	Page number	Additional information
GRI 305 (2016): Emissions	305-1 Direct (Scope 1) Greenhouse Gas Emissions	80-81, 147-149, 155	
	305-2 Energy indirect (scope 2) greenhouse gas emissions	80-81, 147-149	
	305-3 Other indirect (Scope 3) greenhouse gas emissions	80-81, 147-149	
	305-4 Greenhouse gas emission intensity	80-81	
	305-5 Greenhouse gas emission reduction	80-81	
	305-6 Emissions of substances that damage the ozone layer	82	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other major gas emissions	82	
Waste and resource recycling			
3-3 Material Topics management		77	
GRI 306 (2020): Waste	306-1 Waste generation and significant waste-related impacts	92-94	
	306-2 Management of significant waste-related impacts	92-94	
	306-3 Waste generated	92-94, 140, 157	
	306-4 Waste diverted from disposal	92-94	
	306-5 Waste directed to disposal	92-94	
Talent cultivation and development			
3-3 Material Topics management		111-112	
GRI 404 (2016): Training and Education	404-1 Average hours of training per year per employee	121	
	404-2 Programs for upgrading employee skills and transition assistance programs	117, 121-124	
	404-3 Percentage of employees receiving regular performance and career development reviews	124-125	

GRI Guidelines	Reveal project	Page number	Additional information
Other topics			
GRI 200: Economics			
GRI 201 (2016): Economic Performance	201-1 Direct economic value generated and distributed by the organization	56	
	201-2 Financial impacts and other risks and opportunities arising from climate change	59-62, 149-154	
	201-3 Defining Benefit Plan Obligations and Other Retirement Plans	117-119	
GRI 201 (2016): Economic Performance	201-4 Financial subsidies from the government	64	
GRI 207 (2019): Tax	207-1 Tax Policy	64	
	207-2 Tax governance, control and risk management	64	
	207-3 Stakeholder negotiation and management of tax-related issues	64	
GRI 300: Environment			
GRI 303 (2018): Water and Effluents	303-1 Interactions with water as a shared resource	86-91	
	303-2 Interactions with water as a shared resource	86-91	
	303-3 Water withdrawal	86-91, 140, 155	
	303-4 Water discharge	86-91	
	303-5 Water consumption	86-91, 140, 155	

GRI Guidelines	Reveal project	Page number	Additional information
GRI 400: Society			
GRI 401 (2016): Employment	401-1 New employee hires and employee turnover	113-114	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	116-120	
GRI 401 (2016): Employment	401-3 Parental leave	118	
GRI 402 (2016): Labor/Management Relations	402-1 Minimum notice period for operational changes		If the company encounters major operational changes, it will be notified one month in advance
GRI 403(2018): Occupational Health and Safety	403-1 Occupational health and safety management system	126-133	
	403-2 Hazard identification, risk assessment, and incident investigation	126-133, 157	
	403-3 Occupational health services	130-133	
	403-4 Worker participation, consultation, and communication on occupational health and safety	126-133	
	403-5 Worker training on occupational health and safety	130-132	
GRI 403 (2018): Occupational Health and Safety	403-6 Promotion of worker health	132-133	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	126-133	
GRI 403 (2018): Occupational Health and Safety	403-8 Workers covered by an occupational health and safety management system	126-133	
	403-9 Work-related injuries	128-129, 140, 157	
	403-10 Work-related injuries	132-133, 157	

GRI Guidelines	Reveal project	Page number	Additional information
GRI 405 (2016): Diversity and Equal Opportunity	405-1 Diversity of governance units and employees	48-59, 115	
	405-2 Ratio of basic salary and salary for women and men	116	
GRI 413 (2016): Local communities	413-1 Operational activities through local community communication, impact assessment and development planning	34-39, 134-136	
GRI 416 (2016): Customer Health and Safety	416-1 Assessing the health and safety impacts of product and service categories	98-101	
	416-2 Violations of health and safety regulations regarding products and services	101	EPi has no violations of laws and regulations related to products and services, health and safety in 2025.
GRI 418 (2016): Customer Privacy	418-1 Substantiated complaints of invasion of customer privacy or loss of customer information	101, 108	In 2025, EPi had no substantiated complaints of infringement of customer privacy or loss of customer information.
Custom topics			
Custom topics are not applicable	risk management committee	57	
	How companies identify risks	58	
	Risk issue analysis process	57-58	
	environmental policy	78	
	Product Hazardous Substance Management	101	
	Information security management structure and policy	107	
	Information security governance objectives	108	
	Information security incident notification and emergency response measures	109	
	Information security protection	107	
	Information security education and training	107-108	

Appendix II Taiwan Stock Exchange requires disclosure of indicators

1. "Operation Measures for the Preparation and Submission of Sustainability Reports by Listed Companies" Article 4 Schedule 1-8 Sustainability Disclosure Indicators - Semiconductor Industry

serial number	index	Indicator type	annual disclosures	unit	Remark
1	Total energy consumption, percentage of purchased electricity and renewable energy usage rate	Quantify	1. Total energy consumption 341,184.8632GJ 2. Percentage of purchased electricity is 99.15% 3. Renewable energy usage rate 0%	Billion joules (GJ), percentage (%)	
2	Total water intake and total water consumption	Quantify	1. Total water intake 826.26*10 ^{3} m³ 2. Total water consumption 312.51*10 ^{3} m³	Thousand Cubic meters (1000m³)	
3	Weight of hazardous waste and percentage recycled	Quantify	1. Weight 5.85 tons 2. Recycling percentage 34.87%	Metric tons (t), percentage (%)	
4	Explain the types, number and proportion of occupational accidents	Quantify	1. Slip and fall. 2. Number of Persons: 1；Rate: 0.14%	Quantity, ratio (%)	
5	Disclosure of product life cycle management: including the weight of end-of-life products and electronic waste and the percentage of recycling	Quantify	1. Weight 4.93 tons 2. Recirculation percentage 3.87%	Metric tons (t), percentage (%)	Sale and physical recycling
6	Description of risk management associated with the use of critical materials	Qualitative description	In 2025, a focused audit was conducted on key suppliers. The audit results: 34 were all identified as low-risk suppliers, all of which met EPi's improvement requirements and achieved improvement in	not applicable	

serial number	index	Indicator type	annual disclosures	unit	Remark
			supplier management performance.		
7	Total pecuniary losses resulting from legal proceedings related to anti-competitive conduct regulations	Quantify	Anti-competitive behavior litigation amount is zero	reporting currency	
8	Output of main products by product category	Quantify	Epitaxial wafer: 3,343,314 layers	Varies by product type	

2. "Operational Measures for Preparation and Submission of Sustainability Reports by Listed Companies" Article 4-1 Appendix 2 1-1. EPi Company's Greenhouse Gas Inventory and Confirmation in the Last Two Years

Scope of Inquiry and Confidence		year	Emissions (metric tons CO2e)	Intensity (metric tons CO2e / million NTD)	Verification agency	Criteria of verification and validation Opinions
parent company	Scope 1	2025	681.04	0.2	LRQA	The parent company's total greenhouse gas emissions from Scope 1, Scope 2 and Scope 3 are 56157.55 metric tons CO2e, of which Scope 1 accounts for 1.2% of the total emissions, Scope 2 accounts for 79.3%, and Scope 3 accounts for 19.5 %. The assurance agency adopts ISO 14064-3:2018 standards to assure that the assurance opinions for Scope 1 and Scope 2 are reasonable assurance, and the assurance opinion for Scope 3 is limited assurance.
	Scope 2	2025	44530.99	11.4	LRQA	
	Scope 3	2025	10945.52	2.8	LRQA	
Subsidiary	Scope 1	2025	0	0	LRQA	The subsidiary's total greenhouse gas emissions from Scope 1, Scope 2 and Scope 3 are 4.165 metric

Scope of Inquiry and Confidence		year	Emissions (metric tons CO2e)	Intensity (metric tons CO2e / million NTD)	Verification agency	Criteria of verification and validation Opinions
	Scope 2	2025	3.54	0.025	LRQA	tons CO2e, of which Scope 1 accounts for 0% of the total emissions, Scope 2 accounts for 85.0%, and Scope 3 accounts for 15.0%. The assurance agency adopts ISO 14064-3:2018 standards to assure that the assurance opinions for Scope 1 and Scope 2 are reasonable assurance, and the assurance opinion for Scope 3 is limited assurance.
	Scope 3	2025	0.63	0.004	LRQA	
parent company	Scope 1	2024	665.6	0.2	LRQA	The parent company's total greenhouse gas emissions from Scope 1, Scope 2 and Scope 3 are 52073.2 metric tons CO2e, of which Scope 1 accounts for 1.28% of the total emissions, Scope 2 accounts for 81.08%, and Scope 3 accounts for 17.65 %. The assurance agency adopts ISO 14064-3:2018 standards to assure that the assurance opinions for Scope 1 and Scope 2 are reasonable assurance, and the assurance opinion for Scope 3 is limited assurance.
	Scope 2	2024	42219.0	10.3	LRQA	
	Scope 3	2024	9188.7	2.2	LRQA	
Subsidiary	Scope 1	2024	0	0	LRQA	The subsidiary's total greenhouse gas emissions from Scope 1, Scope 2 and Scope 3 are 4.4 metric tons CO2e, of which Scope 1 accounts for 0% of the total emissions, Scope 2 accounts for 80.06%, and Scope 3 accounts for 19.94%. The assurance agency adopts ISO 14064-3:2018 standards to assure that the assurance opinions
	Scope 2	2024	3.5	0.016	LRQA	
	Scope 3	2024	0.9	0.004	LRQA	

Scope of Inquiry and Confidence		year	Emissions (metric tons CO2e)	Intensity (metric tons CO2e / million NTD)	Verification agency	Criteria of verification and validation Opinions
						for Scope 1 and Scope 2 are reasonable assurance, and the assurance opinion for Scope 3 is limited assurance.

Notes1：The boundary of greenhouse gas emission inventory is EPi's main manufacturing plants in Taiwan and its subsidiary in Japan. (FAB4 obtained the factory registration certificate on November 26, 2024, so the above data of 2024 do not include FAB4)

3. " Operational Measures for Preparing and Submitting Sustainability Reports by Listed Companies" Article 4-1 Appendix 2 1-2. Greenhouse gas reduction goals, strategies and specific action plans

In accordance with Article 4-1, Item 4, Paragraph 3 of the "Operation Measures for Preparing and Submitting Sustainability Reports for Listed Companies", EPi will complete the disclosure of reduction targets, strategies and specific action plans starting from the 116th year of the Republic of China.

4. EPi's Adaptation to the Risks and Opportunities of Climate Change

Item	Implementation Status
1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	Climate change is one of the most concerning environmental issues in the world today. EPi discloses climate-related information in accordance with relevant regulations. The highest supervision unit of EPi's risk management is the board of directors, which regularly reviews and supervises risks and opportunities related to climate change to ensure the effective implementation of the risk management system. In 2022, EPi established the "ESG Steering Committee", which is the highest organization for climate change management. The chairman serves as the chairman and leads the management team to jointly review climate change strategies and goals, propose countermeasures, and regularly report implementation plans and results to the board of directors. Based on the company's climate change strategy and goals, the management team is responsible for preparing the relevant budgets required for relevant strategies, planning and executing annual plans, and regularly tracking and reporting implementation results.

2. Describe how the identified climate risks and opportunities affect the company's business, strategy and finance (short-term, medium-term, long-term).

EPi conducted cross-departmental discussions and identified short-, medium-, and long-term climate risks and opportunities, identifying six key risks and opportunities with potential operational and financial impacts on the company. It then conducted scenario analysis and set goals and strategies.

Type		climate risk	Situation description	potential financial impact	Opportunities and response strategies
Transition	Policies and Regulations	Energy policy adjustments	Electricity price have been adjusted in response to rising international energy prices and the global trend toward carbon reduction.	Operating costs increase.	♦Improve energy efficiency: An energy-saving management task force was established to be responsible for equipment energy-saving optimization.
Transition	Technology	Uncertainty in the development of new energy-saving and carbon-reducing technologies	Investment on various green energy technologies lead to increased costs	Assessment costs increase.	♦Develop new energy-saving and carbon-reducing technologies: Evaluate new energy-saving and carbon-reducing technologies, and promote energy-saving and carbon-reducing plans.
Transition	market	Demand for energy-saving products	Increased preference and attention for energy-saving products	Expansion investment Increase.	♦Increase sales of energy-saving products: Develop and mass-produce new energy-saving products (compound semiconductors GaN and SiC) to provide customers with more advanced product choices.
Transition	Reputation	Impact on company reputation	Failure to meet the expectations of stakeholders and affect reputation.	Revenue decrease.	♦Improve corporate reputation: Introduce management systems such as ISO14001. Conduct greenhouse gas inventories (ISO14064) every year, and verify it by third-party agencies.
Physical	Short-term	Sudden climate disasters disrupt supply chains	Sudden climate disasters disrupt supply chains	Operating expenses increase caused by delivery delays.	♦Improve supply stability: Establish backup suppliers, multi-source transportation lines, and increase local supplier warehousing capacity
Physical	Long-term	Extreme climate intensification _ water shortage	Water shortage affects production	Operational disruptions lead to increase operating costs.	♦ Improve water resource utilization and ability to respond to emergencies: Establish a water regime monitoring mechanism and a water shortage response mechanism, and sign contracts with water trucks to supply water.

3. Explain the financial impact of extreme climate risks and transition risks.	Global warming has caused climate anomalies, and the frequency of extreme weather such as heavy rains or droughts has increased, resulting in longer raw material preparation periods, increased transportation costs, and increased factory production costs, increasing the company's operating costs. Net-zero carbon emissions have become a global trend. The European Union's Carbon Border Adjustment Mechanism (CBAM) will be trialed in October 2023. The U.S. Clean Competition Act (CCA) is also planned to be launched in 2024. Taiwan's Ministry of Environment announced on October 7, 2024 that the carbon fee will be NT$300 per ton, with a minimum charge of 25,000 tons. A trial application will be made in 2025 without paying the fee, and the fee will be officially charged in May 2026. As Taiwan begins pricing carbon, the high-emission semiconductor sector expects a sharp rise in production costs. However, all Episil-Precision plants remain below the emission threshold and currently do not need to pay carbon fees. EPi proposes specific management countermeasures for climate change risks as follows: (1) Actively promote various energy conservation and carbon reduction programs to strengthen the company's ability to cope with extreme climate, including: a. Completed 29 energy-saving actions, with an annual electricity saving rate of 2.0%, equivalent to saving 1.873 million kilowatt hours of electricity. b. Establish an energy-saving project management team to continuously carry out energy-saving optimization measures for equipment and facilities. c. Establish a greenhouse gas inventory management review committee, establish greenhouse gas inventory procedures, introduce management systems such as ISO50001 , ISO14001 and ISO14064-1, conduct greenhouse gas inventory verification personnel training, conduct greenhouse gas inventory every year, and pass inspections by third-party agencies. (2) R&D and production of low energy consumption products to provide customers with lower carbon products: Actively develop and mass-produce new energy-saving products (compound semiconductors GaN and SiC) to provide customers with more advanced product choices with energy-saving and carbon-reducing advantages. ◦
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	Guided by the TCFD framework, the ESG Implementation Committee identifies and assesses climate-related risks while routinely tracking the climate risks and opportunities faced by industry peers. Upon identifying key issues, the committee establishes relevant metrics and targets, monitors progress, and refines management measures and response strategies accordingly.
5. If scenario	Scenario analysis has not been used to assess resilience to climate change risks

analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be explained.	and is therefore not applicable.
6.If there is a transition plan to manage climate-related risks, describe the content of the plan and the indicators and targets used to identify and manage physical and transition risks. The transformation plan to manage climate-related risks has not yet been completed and will be disclosed upon completion. 。	The transition plan to manage climate-related risks has not yet been completed and will be disclosed upon completion.
7. If internal carbon pricing is used as a planning tool, the basis for	Based on international carbon market prices, carbon fees, and internal carbon reduction costs, an internal carbon price has been set at NT$3,000 per ton of CO2e. Starting from 2026, carbon costs will be integrated into capital expenditure applications. This internal carbon pricing mechanism is applied to evaluate the benefits of energy-saving, carbon-reduction projects, and renewable energy engineering initiatives.

setting the price should be explained.	
8. If climate-related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning period, the annual progress achieved, and other information should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of the carbon reduction credits or the number of renewable energy certificates (RECs) offset should be explained.	No climate-related targets have been set, so not applicable.
9. Greenhouse gas inventory and confirmation status and reduction	The greenhouse gas inventory and confirmation information are shown in Appendix II-2. It is not yet mandatory to disclose reduction targets, strategies and specific action plans, but these will be disclosed in the future in accordance with legal requirements.

targets, strategies and specific action plans (fill in 1-1 and 1-2)	

Appendix III SASB Index Table

Accounding to the industry classifications on SASB official website, EPi has selected its applicable metrics from the 11 Sectors and 77 Industries contained in the SASB Materiality Map of disclosures：

Sector ： Technology & Communications

Industry：Semiconductors

Topic	Code	Metric for Disclosure	Category	Disclosure in 2025
Greenhouse Gas Emissions	TC-SC-110a.1	(1)Scope 1 GHG emissions	Quantitative	681.04 metric tons of CO2e
	TC-SC-110a.1	(2)Total PFCs emissions	Quantitative	0 metric tons of CO2e
	TC-SC-110a.2	(3)Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Qualitative	Scope 1 of EPi and subsidiaries only accounts for 1.21% of greenhouse gas emissions. Sources of greenhouse gas emissions in Category 1 include: emissions from stationary sources such as diesel in factory generators, natural gas use and septic tanks; mobile emissions such as forklift diesel and official vehicle fuel; and fugitive emissions such as refrigerants, CO2 fire extinguishing facilities and GCB circuit breakers. Since electricity use is the major source of EPi's greenhouse gases emission, carbon reduction target is equivalent to EPi energy saving target. Short-term goals (2023 ~ 2024)：In compliance with government policies, the annual power- saving rate is >1% . Medium/Long-term goals (2025~ 2029)：The annual power-saving rate is >1.5%. Continuously implement energy-saving plans, and replace inefficient equipment and assess the compatibility of green energy measures, energy storage cabinets and power systems.
	TC-SC-130a.1	(1)Total energy consumed	Quantitative	341,184.8632 GJ

Energy Management in Manufacturing	TC-SC-130a.1	(2)Percentage：Grid electricity	Quantitative	99.05%
	TC-SC-130a.1	(3)Percentage：Renewable energy	Quantitative	0%
Water Management	TC-SC-140a.1	(1)Total water withdrawn	Quantitative	826.26*$10^3$$m^3$
	TC-SC-140a.1	(2)Percentage of water withdrawal in regions with high or extremely high baseline water stress	Quantitative	0%
	TC-SC-140a.1	(3)Total water consumed	Quantitative	312.51*$10^3$$m^3$
	TC-SC-140a.1	(4)Percentage of water consumption in regions with high or extremely high baseline water stress	Quantitative	0%
Waste Management	TC-SC-150a.1	(1)Amount of hazardous waste from manufacturing	Quantitative	5.85ton
	TC-SC-150a.1	(2)Percentage of hazardous waste recycled	Quantitative	34.87%
Employee Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards.	Qualitative	EPi has personnel familiar with the operation conduct safety and health hazard identification and risk assessment. Based on the risk assessment results, improvements are made for high risks or unacceptable risks. In addition, EPi entrusts a sampling agency approved by the Ministry of Labor to conduct personal exposure and environmental monitoring every six months and announce the results. If there are any abnormalities, the responsible units are required to make improvements. For related information, please refer to 5.4 Labor Health and Safety.
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations (Unit：NT$)	Quantitative	EPi has no fines for violation of regulations related to employee health and safety.
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	Percentage of employees that are required a work visa	Quantitative	In 2025, the company will have 109 foreign employees who need work visas, accounting for 15.4% of the total number of employees (706 people).

Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances(Unit：%)	Quantitative	0%
	TC-SC-410a.2	Processor energy efficiency at a system-level for：(1) servers, (2) desktops, and (3) laptops	Quantitative	Epi's products are epitaxy wafers, not terminal application products, not available corresponding content for it.
Material Sourcing	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Qualitative	In 2025, a focused audit was conducted on key suppliers. The audit results: 34 were all identified as low-risk suppliers, all of which met EPi's improvement requirements and achieved improvement in supplier management performance.
Intellectual Property Protection & Competitive Behavior	TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations (Unit：NT$)	Quantitative	Anti-competitive behavior litigation amount is zero
Type of production	TC-SC-000.A	Total production	Quantitative	Epitaxial wafer: 3,343,314 layers
	TC-SC-000.B	Percentage of production from owned facilities(Unit：%)	Quantitative	100%

Appendix IV Independent Auditors' Limited Assurance Report

蘊揚聯合會計師事務所

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會計師有限確信報告

嘉晶電子股份有限公司 公鑒：

本會計師接受嘉晶電子股份有限公司(以下簡稱「嘉晶電子」)之委任，對 嘉晶電子民國 114 年（2025 年）度永續報告書中所報導中選定之特定績效指標執行有限確信程序竣事，並依據結果出具有限確信報告。

確信標的資訊與適用基準

本確信案件之「特定績效指標」資訊係嘉晶電子管理階層依臺灣證券交易「上市公司編製與申報永續報告書作業辦法」及全球永續性報告協會（Global Reporting Initiative, GRI）發布之 GRI 永續性報導準則（GRI Standards）所揭露。該特定績效指標及其報導基準範圍詳列於附件「確信項目彙總表」。

管理階層之責任

嘉晶電子應設定其永續績效和報導目標，包括辨識利害關係人及重大性議題，並依前述報導基準編製民國 114 年（2025 年）報告書內所涵蓋之確信標的資訊，且負責建立及維持與報告書編製有關之必要內部控制，以確保報告書所報導之特定績效未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依照財團法人中華民國會計研究發展基金會所發布之確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規則及執行有限確信案件，基於所執行之程序及所獲取之證據，對第二段所述 嘉晶電子所選定之特定績效指標是否未存有重大不實表達取得確信，並作成有限確信之結論。另本會計師執行有限確信時，對與有限確信攸關之內部控制取得必要之瞭解，以設計當時情況下適當之有限確信程序，惟其目的並非對 嘉晶電子民國 114 年（2025 年）度永續報告書整體及相關內部控制設計或執行之有效性提供任何確信。

所執行程序之彙總說明

本會計師依照上述準則所執行之有限確信工作，包括辨認確信標的資訊可能發生重大不實表達之領域，以及針對前述領域設計及執行程序。相較於合理確信，有限確信案件所執行程序之性質及時間與適用合理確信案件者不同，其範圍亦較小，因是取得之確信程序明顯低於合理確信。

本會計師係依據所辨認之風險領域及重大性以決定實際執行確信工作之範圍，並據本委任案件之特定情況設計及執行下列確信程序：

- 取得及閱讀嘉晶電子永續報告書。
- 對嘉晶電子參與編製標的資訊之相關人員進行詢問及訪談，瞭解公司履行永續責任之現況及期望。
- 基於對上述事項所取得之瞭解，對標的資訊選取樣本進行檢查、觀察及分析性程序，以取得有限確信之證據。

會計師之獨立性及品質管制規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中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，此外，本會計師所隸屬會計師事務所遵循品質管理準則，維持完備之品質管理制度。包含與遵循職業道德規範。專業準則及所適用法令相關之書面政策及程序。

先天限制

因永續報告書諸多確信項目涵蓋非財務資訊，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及判斷。

有限確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現第二段所述 嘉晶電子所選定之特定績效指標在所有重大方面有未依照適用基準編製之情事。

其他事項

本確信報告出具後，嘉晶電子對任何確信標的資訊或適用基準之變更，本會計師將不負就該資訊重新執行確信工作之責任。

羅揚聯合會計師事務所

會計師：蔡府堅

事務所地址：新竹縣竹北市成功五街63號4樓

民 國 115 年 7 月 8 日

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<tr><td>1</td><td>2.7.2 在地供應鏈</td><td>61</td><td>在地供應商占比(金額)
在地採購意指與嘉晶直接進行交易的供應商，而供應商是在台灣提供產品或服務，且交易方式為台灣本地支付，即表示為在地採購。
<table><tr><th>年度</th><th>所有在地供應商</th><th>集團供應商</th></tr><tr><td>2025</td><td>80%</td><td>50%</td></tr></table></td><td>嘉晶電子2025年在地供應商統計數據</td><td>GRI204-1</td></tr>
<tr><td rowspan="2">2</td><td>3.3.1能源使用量</td><td>71</td><td>內部能源耗用總量
<table><tr><th colspan="3">內部能源耗用總量</th><th>2025年</th></tr><tr><td rowspan="4">非再生能源</td><td rowspan="3">直接能源</td><td>天然氣 (GJ)</td><td>2,657</td></tr><tr><td>柴油 (GJ)</td><td>120</td></tr><tr><td>汽油 (GJ)</td><td>121</td></tr><tr><td>間接能源</td><td>外購電力 (GJ)</td><td>338,287</td></tr><tr><td colspan="3">小計 (GJ)</td><td>341,185</td></tr><tr><td colspan="2" rowspan="2">再生能源</td><td>太陽能 (GJ)</td><td>0</td></tr><tr><td>再生燃料 (GJ)</td><td>0</td></tr><tr><td colspan="3">消耗能源總熱值 (GJ)</td><td>341,185</td></tr><tr><td colspan="3">能源密集度 (GJ/ MNTD)</td><td>87.67</td></tr><tr><td colspan="3">再生能源佔比 (%)</td><td>0</td></tr></table>
註1: 能源耗用數據統計範疇涵蓋嘉晶所有生產製造廠區。
註2: 2025年天然氣熱值=8076kcal/L，熱值引用2025年中油收費單之加權平均係位熱值。
註3: 柴油熱值= 8636kcal/L，車用汽油熱值= 7586kcal/L，電力熱值=860 kcal/kWh，柴油與汽油熱值引用環境部公告之2025年度熱值，電力熱值引用能源署能源產品單位熱值表。</td><td>嘉晶電子2025年能源使用統計數據</td><td rowspan="2">GRI302-1；GRI302-3；GRI302-4</td></tr>
<tr><td>3.3.2 節能措施</td><td>73</td><td>節能措施
2025年嘉晶展開各項設備節能方案，節能措施分為四大類：(1)汰換低效能舊機組節電262,433度、(2)設備零件更新節電18,709度、(3)調整節能措施節電1,487,997度、(4)重換燈具節電104,123度，2025年節電相當於節電187.3萬度。
<table><tr><th>項目</th><th>2025年</th></tr><tr><td>年節電率(%)</td><td>2</td></tr><tr><td>節電量(kWh)</td><td>1,873,262</td></tr><tr><td>節電量(GJ)</td><td>6745</td></tr></table>
註1:能源署尚未公布2025年能源中級節能係定值，因此節電量數據來源為嘉晶所有生產製造廠區之能源申報節能統計值。
註2:年節電率=當年度節電量÷(當年度用電量+當年度節電量)；當年度用電量為與過往節能查證相同之電量。
註3:以能源署公告2024年電力排碳係數0.474 kg CO2e/度計算2025年節電之減碳量。</td><td>嘉晶電子2025年節能狀況統計數據</td></tr>
<tr><td>3</td><td>3.4.2取水、排水與耗水量</td><td>76</td><td>用水數據統計
<table><tr><th colspan="2">用水項目</th><th>2025年(百萬公升)</th></tr><tr><td rowspan="3">取水源</td><td>空調冷凝水</td><td>28.59</td></tr><tr><td>地表水(雨水)</td><td>2.98</td></tr><tr><td>第三方水(自來水)</td><td>794.69</td></tr><tr><td colspan="2">取水量</td><td>826.26</td></tr><tr><td colspan="2">排水量</td><td>513.75</td></tr><tr><td colspan="2">耗水量</td><td>312.51</td></tr><tr><td colspan="2">取水密集度(百萬公升/MNTD)</td><td>0.21</td></tr></table>
註1: 水資源數據統計涵蓋嘉晶所有生產製造廠區。
註2: 嘉晶的水源由第三方自來水、地表水與製程冷凝水供應，未有取自地下水、海水及高水資源壓力區域的水源。
註3: 嘉晶之排水皆經過廢水設備處理，再排入新竹科學園區廢水處理廠經過再處理，確認符合環保法規標準後，最終排入香雅溪(淡水)。
註4: 取水量=排水量+耗水量。</td><td>嘉晶電子2025年用水統計數據</td><td>GRI303-3；GRI303-4；GRI303-5</td></tr>
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<tr><td rowspan="4">4</td><td rowspan="4">3.5.1廢棄物產出</td><td>79</td><td>2025年廢棄物產出
<table><tr><th>類別</th><th>2025年 (噸)</th></tr><tr><td>有害廢棄物</td><td>5.85 (2.7%)</td></tr><tr><td>非有害廢棄物</td><td>211.11 (97.3%)</td></tr><tr><td>總量</td><td>216.96</td></tr></table>註1: 廢棄物數據涵蓋嘉晶所有生產製造廠區中報廢棄物清運聯單及相關明細統計。(數據未包含辦公室產出之生活垃圾)。
註2: 嘉晶各廠之廢棄物，100%委託合格第三方清理商離廠作無處理。</td><td rowspan="3">嘉晶電子2025年廢棄物處理各項統計數據</td><td rowspan="4">GRI306-3；GRI306-4；GRI306-5</td></tr>
<tr><td>79</td><td>2025年廢棄物產出情形
<table><tr><th>類別</th><th>項目</th><th>產出(噸)</th><th>回收再利用(噸)</th><th>直接處置(噸)</th></tr><tr><td rowspan="3">有害廢棄物</td><td>廢空瓶</td><td>2.04</td><td>2.04</td><td>0</td></tr><tr><td>其他</td><td>3.81</td><td>0</td><td>3.81</td></tr><tr><td>小計</td><td>5.85</td><td>2.04</td><td>3.81</td></tr><tr><td rowspan="3">非有害廢棄物</td><td>污泥</td><td>18.34</td><td>11.88</td><td>6.46</td></tr><tr><td>其他</td><td>192.77</td><td>96.99</td><td>95.78</td></tr><tr><td>小計</td><td>211.11</td><td>108.87</td><td>102.24</td></tr><tr><td colspan="2">總量</td><td>216.96</td><td>110.91</td><td>106.05</td></tr></table>註1: 廢棄物數據涵蓋嘉晶所有生產製造廠區中報廢棄物清運聯單及相關明細統計。(數據未包含辦公室產出之生活垃圾)。
註2: 嘉晶各廠之廢棄物，100%委託合格第三方清理商離廠作無處理。</td></tr>
<tr><td>80</td><td>2025年廢棄物回收再利用情形
<table><tr><th>類別</th><th>回收作業</th><th>廠內(噸)</th><th>廠外(噸)</th><th>合計(噸)</th></tr><tr><td rowspan="3">有害廢棄物</td><td>於使用廠再使用</td><td>0</td><td>0</td><td>0</td></tr><tr><td>再生利用</td><td>0</td><td>2.04</td><td>2.04</td></tr><tr><td>其他回收作業</td><td>0</td><td>0</td><td>0</td></tr><tr><td></td><td>小計</td><td>0</td><td>2.04</td><td>2.04</td></tr><tr><td rowspan="3">非有害廢棄物</td><td>於原廠再使用</td><td>6.31</td><td>0</td><td>6.31</td></tr><tr><td>再生利用</td><td>0</td><td>102.56</td><td>102.56</td></tr><tr><td>其他回收作業</td><td>0</td><td>0</td><td>0</td></tr><tr><td></td><td>小計</td><td>6.31</td><td>102.56</td><td>108.87</td></tr><tr><td colspan="2">總量</td><td>6.31</td><td>104.60</td><td>110.91</td></tr></table>註1: 廢棄物數據涵蓋嘉晶所有生產製造廠區中報廢棄物清運聯單及相關明細統計。(數據未包含辦公室產出之生活垃圾)。</td></tr>
<tr><td>80</td><td>2025年廢棄物直接處置情形
<table><tr><th>類別</th><th>處置作業</th><th>廠內(噸)</th><th>廠外(噸)</th><th>合計(噸)</th></tr><tr><td rowspan="3">有害廢棄物</td><td>焚化(含能源回收)</td><td>0</td><td>3.81</td><td>3.81</td></tr><tr><td>焚化(不含能源回收)</td><td>0</td><td>0</td><td>0</td></tr><tr><td>掩埋</td><td>0</td><td>0</td><td>0</td></tr><tr><td></td><td>其他處置作業</td><td>0</td><td>0</td><td>0</td></tr><tr><td></td><td>小計</td><td>0</td><td>3.81</td><td>3.81</td></tr><tr><td rowspan="3">非有害廢棄物</td><td>焚化(含能源回收)</td><td>0</td><td>12.57</td><td>12.57</td></tr><tr><td>焚化(不含能源回收)</td><td>0</td><td>6.86</td><td>6.86</td></tr><tr><td>掩埋</td><td>0</td><td>6.46</td><td>6.46</td></tr><tr><td></td><td>其他處置作業</td><td>0</td><td>76.35</td><td>76.35</td></tr><tr><td></td><td>小計</td><td>0</td><td>102.24</td><td>102.24</td></tr><tr><td colspan="2">總量</td><td>0</td><td>106.05</td><td>106.05</td></tr></table>註1: 廢棄物數據涵蓋嘉晶所有生產製造廠區中報廢棄物清運聯單及相關明細統計。(數據未包含辦公室產出之生活垃圾)。</td><td>嘉晶電子2025年廢棄物處理各項統計數據</td></tr>
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5	5.1.1 人力分布	100	員工架構-按照性別依類型、契約、年齡及職務統計  註：統計至2025年12月31日止台灣地區所有廠區在職員工人數	嘉晶電子2025年人力結構統計數據	GRI 2-7；GRI 2-8；GRI401-1；GRI405-1
	5.1.2 員工新進率與離職率	101	新進員工統計分析 年度：2025 新進人員類別 / 人數 / 比例 男性 <30歲 26 3.7% 男性 30-50歲 28 4.0% 男性 >50歲 8 1.1% 男性 總計 62 8.8% 女性 <30歲 21 3.0% 女性 30-50歲 8 1.1% 女性 >50歲 1 0.1% 女性 總計 30 4.2% 全體總計 92 13.0% 註：新進員工人數=台灣地區所有廠區2025年完成報到之正式員工 新進員工比例＝2025年新進員工人數 / 2025年底正式員工總人數	嘉晶電子2025年新進、離職員工及多元族群員工統計數據	
		101	離職員工統計分析 年度：2025 離職人員類別 / 人數 / 比例 男性 <30歲 17 2.4% 男性 30-50歲 36 5.1% 男性 >50歲 18 2.5% 男性 總計 71 10.0% 女性 <30歲 10 1.4% 女性 30-50歲 19 2.7% 女性 >50歲 4 0.6% 女性 總計 33 4.7% 全體總計 104 14.7% 註：離職員工人數=台灣地區所有廠區2025年離職正式員工(含退休、留職停薪) 離職員工比例＝2025年離職員工人數 / 2025年底正式員工總人數		
	5.1.3多族群人才聘用	102	多族群人才聘用 類別 / 員工人數 2025年 少數族群(原住民) 3 身心障礙者 6 外籍員工 109 合計 118		

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編號	報告書對應章節	頁碼	確信標的資訊	編製基準	GRI Standards
6	5.2.1 薪酬水準	103	薪酬水準 嘉晶男性/女性薪酬比率（男：女） 2025年 員工類別 / 固定薪 / 薪酬 主管人員 1：0.87 1：0.84 工程人員 1：1.04 1：1.01 管理人員 1：1.02 1：1.02 技術人員(含移工) 1：0.89 1：0.84	嘉晶電子2025年薪酬水準統計數據	GRI 405-2；GRI201-3；GRI401-3；
	5.2.2退休金制度	104	退休金制度 (新台幣_仟元) 年度 2025 淨確定福利負債 37,722 退休金費用 36,130 年底員工人數 706 每人平均退休金費用 51.18 退休金費用成長率 26%	嘉晶電子2025年退休金計算數據	
	5.2.3.3 托育措施	104	育嬰留職停薪申請狀況 育嬰留職停薪申請狀況 / 2025 項目 / 男性人數 / 女性人數 / Total A：2025年度享有育嬰假的員工總數 28 12 40 B：2025年度實際使用育嬰假的員工總數 2 2 4 C：申請於2025年度復職的員工總數 2 3 5 D：2025年度應復職，申請延期的員工總數 0 0 0 E：2025年度實際復職的員工總數 2 2 4 F：2024年度育嬰留停復職的員工總數 1 6 7 G：2024年度育嬰留停復職後滿工作一年的員工總數 1 5 6 育嬰留職停薪申請率=B/A 7.1% 16.7% 10.0% 復職率=E/(C-D) 100.0% 66.7% 80.0% 留任率=G/F 100.0% 83.3% 85.7%	嘉晶電子2025年育嬰留停統計數據	

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Episil-Precision Inc.

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