



**2024**

***EXCELLIANCE MOS CORPORATION***

**ESG REPORT**

*Organized by : ExcellianceMos*





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## A COMMUNICATION FROM THE CHAIRPERSON

Data from the International Monetary Fund (IMF) indicates that global economic growth will be 3.2% in 2024, flat with the previous year but below the pre-pandemic average. Key factors influencing this growth include slowing inflation, easing labor market pressures, and strong demand for artificial intelligence (AI)-related products. The trade recovery in developed economies has been particularly pronounced, benefiting from improved supply chains and increased demand for services. However, geopolitical risks, such as the ongoing Russia-Ukraine war, escalating tensions in the Middle East, and the escalating US-China trade conflict, continue to undermine economic optimism. In 2014, JIEL's revenue declined slightly by 2.4% compared to the same period last year, with revenue split roughly evenly between the first and second half of the year. Full-year PC-related product revenue grew by 1% compared to the previous period, but its smart home appliance product line, focused on the mainland market, saw a 20% decline due to the impact of the Chinese market. Server and automotive product revenue contribution began to recover, accounting for 0.4% of full-year revenue.

A recent report from market research firm IDC predicts global PC shipments will reach 262.7 million units in 2024, a 1% increase from 2023. Looking ahead to 2025, the PC industry will face multiple headwinds and tailwinds, creating an uncertain market outlook and making demand planning difficult. Since 2014, ExcellianceMos has been committed to developing products that enhance laptop performance and intelligence. Leveraging ExcellianceMos's expertise in commercial laptop component design, ExcellianceMos is promoting the market for PCs equipped with AI-accelerated computing chips. Simultaneously, ExcellianceMos collaborates with strategic partners to continuously research, develop, and design new applications in automotive markets, providing a more diversified range of power management chips and power components to create unlimited possibilities and value for the future.

While the global economy remains fraught with uncertainties, the management team still views this as an opportunity to improve operational efficiency and hopes to deepen and strengthen its competitive strength.

In terms of corporate governance, ExcellianceMos has been ranked in the top 6% to 20% of OTC companies in the 2020-2024 corporate governance assessment since its launch in 2019. ExcellianceMos consistently upholds the company's commitment to integrity. Besides improving its operating metrics and implementing corporate governance, it also actively promotes social welfare and fosters positive interactions with stakeholders including employees, shareholders, customers, suppliers, and the community. Starting in 2020, the company donated to the National Yang-Ming Chiao Tung University scholarship for two consecutive years. From 2018 to 2024, the company actively participated in the 1919 Food Bank, a public welfare initiative of the Taiwan Stock Exchange Center, for six consecutive years.

Going forward, we will continue to strive for sustainable development for humanity and collaborate with upstream and downstream partners and stakeholders to leverage our influence and maximize our contribution to the positive development of the environment, society, and economy. I would like to express my sincere gratitude to everyone who cares about sustainable development and wish you all peace and health.



# ABOUT THIS REPORT

## 01 - REPORT STRUCTURE AND PRINCIPLES OF COMPILATION

This Report adopts the Global Reporting Initiative (GRI) Standards published by the GRI. Through the globally recognized reporting framework, this Report fully discloses ExcellianceMos's efforts and commitments on issues of concern to stakeholders. Attached is a comparison table of the GRI Standards and the content of each chapter for index references. The financial data referred in this Report is derived from the annual financial reports certified by CPAs (KPMG Taiwan).

## 02 - REPORTING SCOPE

The information disclosure period of this Report was from January 1, 2024, to December 31, 2024. This is the fourth Corporate Sustainability Report that ExcellianceMos has published, and will publish the Reports annually on the company website. The scope of information disclosure for this Report focuses on Excelliance MOS Corporation (headquarters) in Zhubei City and New Taipei Office, and Shenzhen Office - Shenzhen Jie Yong Technology Co., Ltd., ExcellianceMos's subsidiary in mainland China. ExcellianceMos has not set up other overseas offices. The financial information in this Report covers the consolidated financial statements of ExcellianceMos. Other information regarding entities, society, and environment includes the information of the parent company and its subsidiaries.

## 03 - MANAGEMENT METHOD

The company has established a dedicated unit to promote sustainable development, the Sustainability (Greenhouse Gas Inventory) Committee. The General Manager authorizes the Finance and Accounting Manager to oversee this work, who then reports annually to the Board of Directors on progress and plans.

2024 Corporate Sustainability Report: Issued in 2025. In line with environmental protection and the implementation of a paperless process, this report will be published electronically on the company's website and public information platform.



# 1-1 About ExcellianceMos

Excelliance MOS Co., Ltd. (ExcellianceMOS), founded in 2008, mainly engaged in the research and development, production, and sales of power components and power management ICs, is an IC design company that provides comprehensive energy saving solutions for power systems. Power components are power control components controlled by power management ICs and function as current switch valves. By controlling the power components, power management ICs are able to make an effect in controlling the size of electric current, converting the voltage, stabilizing the power supply, and saving electric energy.

Power components and power management ICs are installed in the power control systems of various kinds for electronic devices. The developed products can be applied widely in the fields such as notebook computers, desktop computers, display cards, LCD TVs and monitors, remote control drones, sweeping robots, and power supplies. Power components and power management ICs installed in the internal device of a notebook or desktop computer are used to convert power types in order to conform to the specifications required by the electronic device and ensure stability, which are indispensable electronic components in electronic devices.

Date of Establishment: March 3, 2008

Company Location:

4F.-1, No.22, Taiyuan St., Jhubei City, Hsinchu County 302082, Taiwan (R.O.C.)

New Taipei Office:

5F., No. 920, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235015, Taiwan (R.O.C.)

Information about Going Public: Stock Code: 5299 Taipei Exchange The Industry the

Company Belongs: TPEx listed company in the semiconductor industry Amount of

Capital: 508,889,810 New Taiwan dollars (as of the date of publication of the

Corporate Sustainability Report)

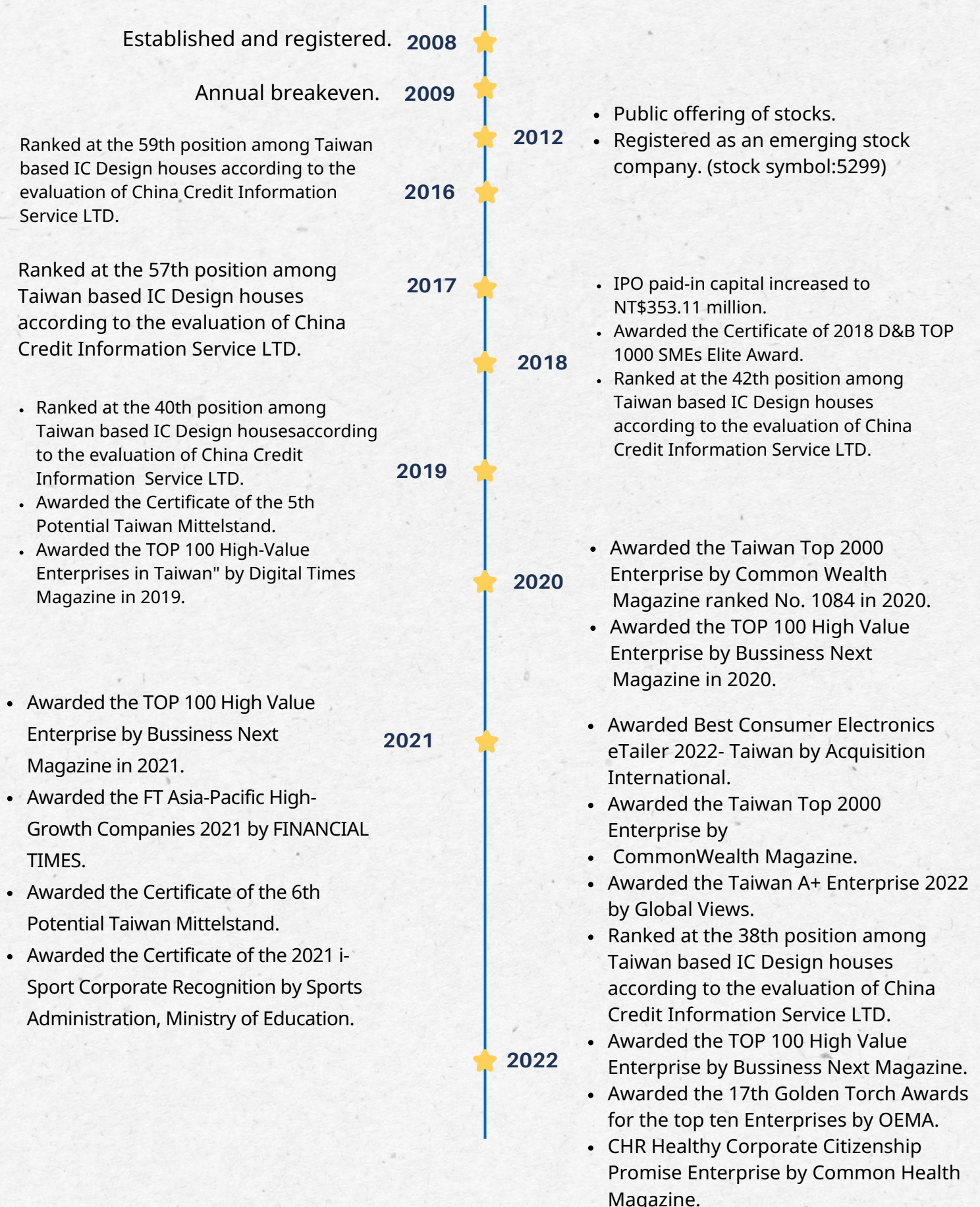
Main Business: IC Design, Power Components, and Power Management ICs Contact Information

\* Address: 4F.-1, No.22, Taiyuan St., Jhubei City, Hsinchu County 302082, Taiwan (R.O.C.) \* Tel: 03-5600689

\* Email: [speaker@excelliancemos.com](mailto:speaker@excelliancemos.com)



# EXCELLIANCE MOS DEVELOPMENT REVIEW





# EXCELLIANCE MOS DEVELOPMENT REVIEW

## 2023

- Awarded the 2023 Top 500 Fast-Growing Companies in the Asia-Pacific Region, ranking 434th.
- Awarded the 960th industry ranking in the 2023 "2000 Big Company Survey" selected by World Magazine; ranked 41st in profitability.
- Awarded the title of "2023 A+ Enterprise" by Vision Magazine.
- Awarded the 39th integrated circuit design industry in Taiwan among the 2023 TOP5000 outstanding companies selected by the China Credit Information Bureau.
- Awarded the [22nd Golden Feng Award] [Top Ten Outstanding Enterprises] [Top Ten Outstanding Leaders] award.
- Became a 2023 health magazine "CHR Healthy Corporate Citizen" committed enterprise.
- Awarded the 1111 Labor Bank-2023 Happy Enterprise Silver Award.



## 2024

- Has been recognized as one of Taiwan's "Top 2000 Enterprises" for six consecutive years by CommonWealth Magazine.
- Selected by the China Credit Information Service as the 37th-ranked integrated circuit design company in Taiwan among the 2024 TOP5000 Outstanding Enterprises.
- Received the "113th Sports Enterprise Certification from the Sports Administration"

# CORPORATE CORE VALUE AND PHILOSOPHY

EMC's corporate culture - 「 Ethical 、 Integrity 」  
Innovative strategies-capability innovation, positioning innovation, simplicity innovation, integration innovation, and openness innovation.

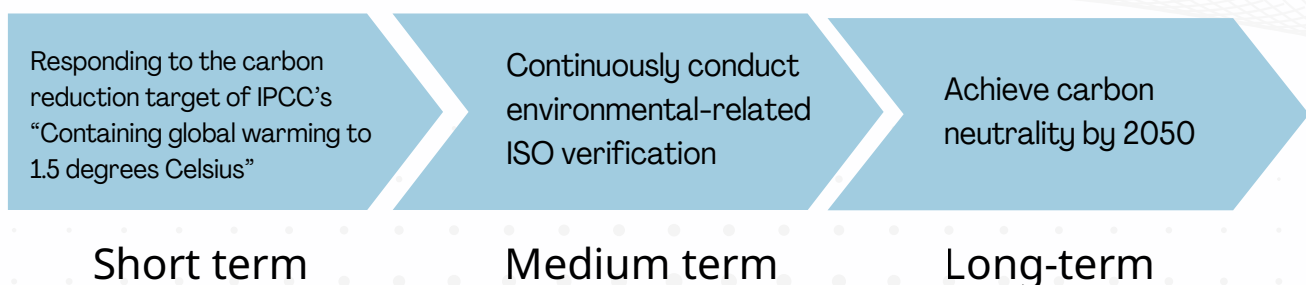


Note: The picture comes from Dr. Patrick Lencioni, a famous American business management master, and the five key elements are to unite the centripetal force of the team, create the best team, and jointly move towards the organizational vision.

Communication Equation



EMC implements the short, medium and long-term goals of sustainable development strategy





## 經營團隊



李啟隆  
董事長  
Chairman



吳嘉連  
總經理  
President

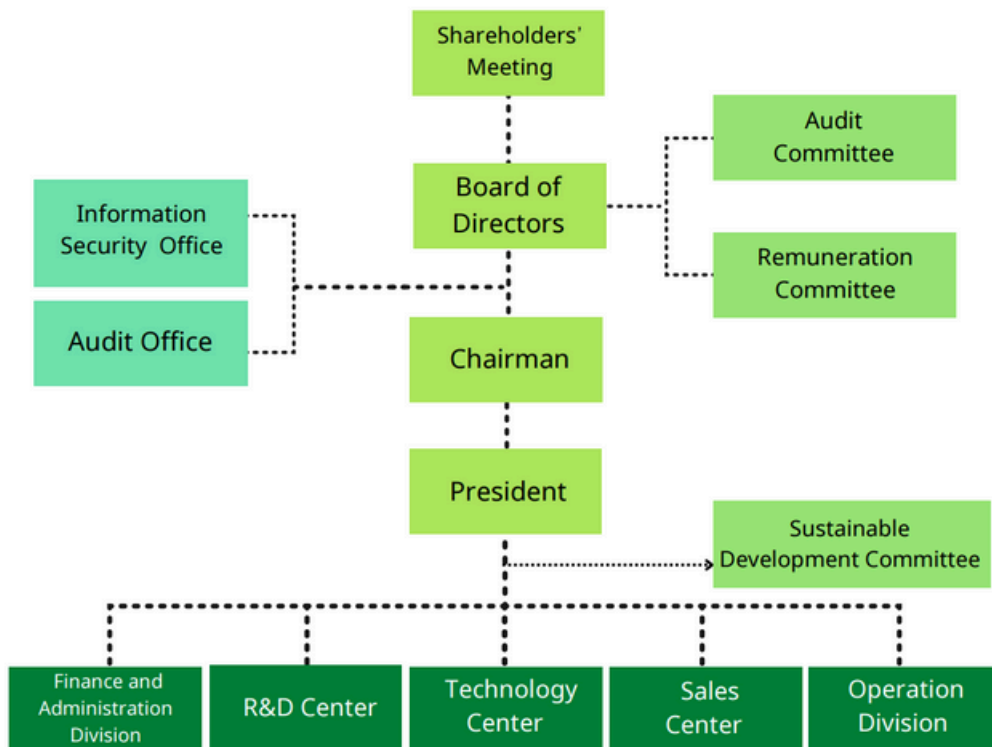


李協訓  
副總經理  
Vice President



陳倩姮  
財務部資深經理  
SR. Manager

## ORGANIZATIONAL STRUCTURE



# Current Main Product(Service)&2024 Main Product

## MOSFET

79.69%

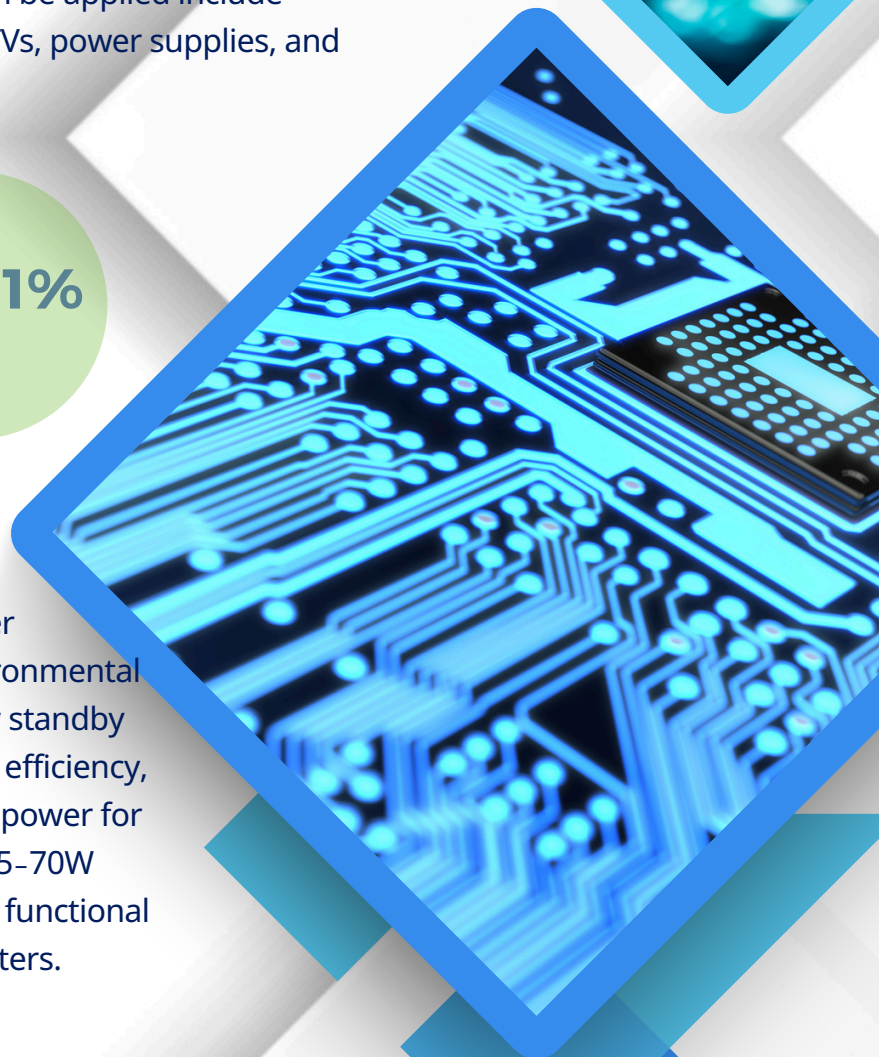
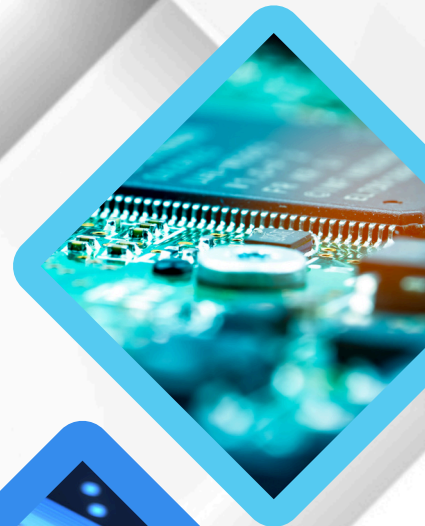
It provides power supply modulation required by electronic products. Through the control of power management ICs, it can convert AC power into DC power and can also convert a single DC source battery or power supply into the voltage required by each functional circuit.

The main fields in which the products can be applied include desktop and notebook computers, and TVs, power supplies, and other consumer electronics products.

## Power Management IC

20.31%

This series is mainly used to control power components to achieve the effect of environmental protection and energy saving such as low standby power consumption and high conversion efficiency, and can be widely applied to the standby power for electronic products, a variety of 5-35W, 35-70W power supplies, and power conversion of functional circuits for desktop and notebook computers.

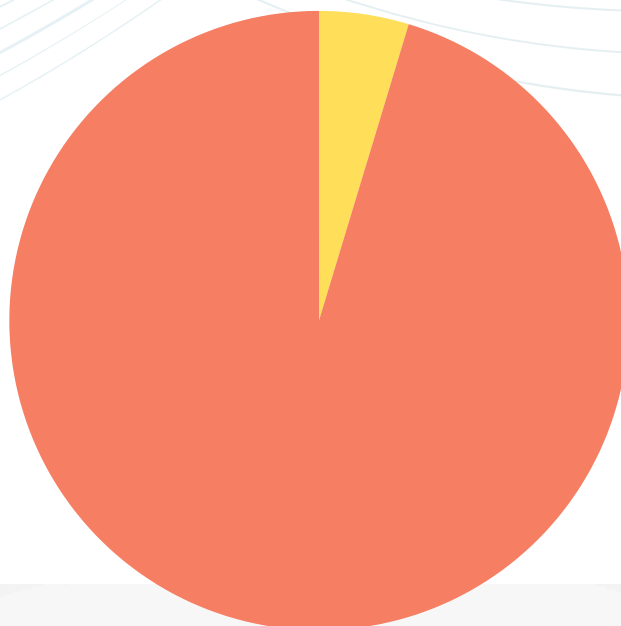




# Market Distribution

The geographic areas where the main products (services) of the company are provided (supplied): Classified based on foreign/domestic sales .

Internal  
4.7%



External  
95.3%



# 1-2 Corporate Governance

To enhance corporate governance, Excelliance MOS has instituted and ratified pertinent regulations through its board of directors: the Corporate Governance Code of Practice, Sustainable Development Code of Practice, Integrity Management Code, Integrity Management Operating Procedures and Behavioral Guidelines, Code of Ethical Conduct, Rules on the Scope of Authority of Independent Directors, Compensation Committee Organizational Regulations, and Audit Committee Organizational Regulations, all of which are available on the company's website.

## Board of Directors

The Company's Board of Directors prioritizes diversity. In addition to capping the number of directors who concurrently serve as company managers to no more than one-third of the board seats, the Company also establishes suitable diversity policies tailored to its operations, business model, and developmental requirements. These policies should encompass, but are not limited to, the following two primary criteria:

1. Fundamental conditions and values: gender, age, nationality, and culture, among others.
2. Professional expertise and competencies: Professional background (including law, accounting, industry, finance, marketing, or technology), specialized skills, and sector experience.

The 2024 Board of Directors will comprise eight members, including two non-executive directors, four independent directors, and two executive directors (Chairman Li, Chi-Lung and General Manager Wu, Chia-Lien). These directors bring a wealth of experience and expertise in finance, business, and management. Additionally, Excelliance MOS emphasizes the technical proficiency of its board members, aiming for over 85% of directors to possess technology expertise. Presently, Excelliance MOS's board consists of eight directors, seven of whom have technology expertise, thereby achieving a target of 87.5%. Jet Power also values gender equality in its board composition, with one female director currently accounting for 12.5% of its eight directors.

On May 28, 2025, the Board of Directors was entirely re-elected, comprising 9 members, including 4 independent directors.





## Member of the board of directors

Title	Name	Education	Experience	Current position
Chairman	LI, CHI LUNG	Ph.D. in Electronic and Electrical Engineering, University of Leeds, UK Bachelor of Science in Electrophysics, National Chiao Tung University	<ul style="list-style-type: none"> <li>Plant Manager of Episil Technology Inc.</li> <li>President of NIKO SEMICONDUCTOR CO.,LTD.</li> </ul>	<ul style="list-style-type: none"> <li>Chairman and CEO of Excelliance MOS Co., Ltd.</li> <li>Responsible Person of Pin Tung Investments Limited</li> </ul>
General manager	WU, CHIALIEN	University of Wales MBA Master degree CHIAO TUNG EMBA Master degree CHIAO TUNG University Department of Electrophysics bachelor	<ul style="list-style-type: none"> <li>EPISIL Tech Senior Manager of R&amp;D Department</li> <li>Niko Semiconductor Manager of R&amp;D</li> </ul>	<ul style="list-style-type: none"> <li>General manager of Excelliance MOS Co., Ltd</li> <li>Chairman of Jieli Investment (Shares) Co., Ltd.</li> <li>Director of Lianli Investment Co., Ltd.</li> <li>Director of SINGULAR WINGSMEDICAL CO., LTD.</li> </ul>
Director	Actron Technology Corporation Representative: Wu, Hsien-Chung	EMBA, College of Commerce, National Cheng Chi University	<ul style="list-style-type: none"> <li>The legal Board of Director representative and President of ActronTechnology Corporation</li> <li>The legal Board of Director representative of MOSEL VITELIC INC.</li> <li>The legal Board of Director representative of PHOENIX PIONEER TECHNOLOGY CO., LTD.</li> </ul>	<ul style="list-style-type: none"> <li>General manager and director of Actron Technology Corporation</li> <li>Corporate director representative and Chaireman of Ding-Wei Technology Co., Ltd.</li> <li>Corporate director representative of Hong-Wang Investment Company</li> <li>Corporate director representative of Big best Solutions, Inc.</li> <li>Corporate director representative of Mosel Vitelic Inc.</li> <li>Corporate director representative of Phoenix Pioneer Technology</li> <li>Corporate director representative of SUPER ENERGY MATERIALS INC.</li> </ul>

# Member of the board of directors

Title	Name	Education	Experience	Current position
Director	ASUSTek Computer Inc. Representative: HUANG, YUEHLUN	Executive Master of Business Administration (EMBA), National Sun Yat-sen University Bachelor of Transportation Technology and Management, National Chiao Tung University	<ul style="list-style-type: none"> <li>Product Manager of Display Department at ASUSTek Computer Inc.</li> <li>Product Manager of Projector Department at Qisda Corporation</li> <li>Product Manager of Projector Department at BenQ Corporation</li> </ul>	Deputy Manager of Investment Division at ASUSTek Computer Inc.
Independent Director	LIANG, CHI-YEN	Master of Business Administration National Chengchi University Bachelor of Science in Chemical Engineering, National Tsing Hua University	<ul style="list-style-type: none"> <li>Adjunct Lecturer of Department of Business Administration, Soochow University</li> <li>Partner of The CID Group Ltd.</li> <li>Chairman of TAINET Communication System Corp.</li> <li>Executive Vice President of CDIB Venture Capital Corporation</li> <li>Sales Marketing Manager of Hewlett-Packard Information Technology Company</li> <li>Battery Plant Engineer of Combined Logistics Command</li> </ul>	Remuneration Committee Member at Shinkong Textile Co., Ltd. Remuneration Committee Member at Sesoda Corporation Director of Guide Star Venture Capital Co., Ltd. Supervisor of Peike Star Venture Capital Co., Ltd. Representative of Juridical Person Director of Yu Wei Asset Management Co., Ltd.
Independent Director	CHEN, YACHEN	Master of Accounting, Chung Yuan Christian University Bachelor of Accounting, Tunghai University	<ul style="list-style-type: none"> <li>The 25th Term Welfare Committee Member at the CPA Associations R.O.C. (Taiwan)</li> <li>Adjunct Lecturer of Yu Da University of Science and Technology</li> <li>Court appointed inspector Certified Public Accountant of Biing-Cherng CPAS</li> </ul>	President of APEX CPA Firms President of Cheng Shih Bookkeeper Firm Chairman of Ta Tsuan Consultant Ltd.



Title	Name	Education	Experience	Current position
Independent Director	CHAN, I-JEN	Ph.D. in Electrical Engineering, University of Michigan	<ul style="list-style-type: none"> <li>• Professor and Chair of Electrical Engineering, National Central University</li> <li>• Deputy Director and Director of Electronic and Optoelectronic System</li> <li>• Research Laboratories, Industrial Technology</li> <li>• Research Institute Chief Strategy Officer of HERMES-EPITEK CORPORATION</li> <li>• President of Episil Technology Inc.</li> <li>• CEO of Episil Holding Inc.</li> <li>• Director of Episil-Precision Inc.</li> </ul>	Chief Technology Officer and Director CYNTEC CO., LTD. Chairman of Power Forest Technology Corporation Independent Director of Universal Cement Corporation
Independent Director	LI, CHIH-HAO	Master of Business Administration, National Chengchi University	<ul style="list-style-type: none"> <li>• Special Assistant to the Chairman of HERMES-EPITEK CORPORATION</li> <li>• Chief Investment Officer of ASUSTek Computer Inc.</li> </ul>	President of Tien Yu International Technology Consulting Ltd. Chairman of Yu Wei Asset Management Co., Ltd. Chairman of Peike Star Venture Capital Co., Ltd. Chairman of Guide Star Venture Capital Co., Ltd. Chairman of Tai Star Venture Capital Co., Ltd. Director of AREC Inc. Independent Director of ONYX HEALTHCARE INC

Note: On May 28, 2025, the Board of Directors was entirely re-elected, comprising 9 members, including 4 independent directors.

## The implementation of diversity of the members of the board of directors:

Diversity Core Items  Name of Director	Basic Composition							Industrial Experience				Professional Competence				
	Nationality	Gender	Concurrently Serving as Employees of the Company	Age			Term of Office of Independent Director		Operational Judgement	Business Management	Leadership Decision	Industrial Knowledge	Finance & Accounting	Law	Commerce	Technology
				Aged 41-50	Aged 51-60	Aged 61-70	Less than 3 years	More than 3 years								
LI, CHI LUNG	Taiwan, R.O.C.	Male	V		V				V	V	V	V			V	V
WU, CHIA-LIEN	Taiwan, R.O.C.	Male	V		V				V	V	V	V			V	V
Actron Technology Corporation Representative：WU, HSIEN-HUNG	Taiwan, R.O.C.	Male			V				V	V	V	V			V	V
ASUSTek Computer Inc.'s Representative: HUANG, YUEH-LUN	Taiwan, R.O.C.	Male		V					V	V	V	V	V			V
LIANG, CHI-YEN	Taiwan, R.O.C.	Male				V		V	V	V	V	V	V	V	V	V
CHEN, YA-CHEN	Taiwan, R.O.C.	Female		V				V		V	V		V	V		
CHAN, I-JEN	Taiwan, R.O.C.	Male				V	V		V	V	V	V	V	V	V	V
LI, CHIH-HAO	Taiwan, R.O.C.	Male			V		V		V	V	V	V	V	V	V	V

## The state of operations of the board of directors

Title	Name	Actual number of attendances (B)	Number of delegated attendances (A)	Actual attendance rate (%) (B/A)
Chairman	LI, CHI LUNG	4	0	100
Director	WU, CHIALIEN	4	0	100
Director	Actron Technology Corporation Representative: Wu, Hsien-Chung	4	0	100
Director	ASUSTek Computer Inc. Representative: HUANG, YUEHLUN	4	0	100
Independent Director	LIANG, CHI-YEN	4	0	100
Independent Director	CHEN, YACHEN	3	1	75
Independent Director	CHAN, I-JEN	4	0	100
Independent Director	LI, CHIH-HAO	4	0	100

Note: On May 28, 2025, the Board of Directors was entirely re-elected, comprising 9 members, including 4 independent directors.



## Regulations for evaluating the performance of the board members

ExcellianceMos adopted the "Board of Directors Self-evaluation or Peer Evaluation Management Measures" on November 8, 2019. Internal board performance evaluations occur annually, with individual board members and functional committees undergoing regular reviews in the first quarter. External board evaluations are conducted at least once every three years by an external professional independent agency or a team of external experts and scholars, with annual evaluations at year-end. The 2024 board of directors' performance evaluation, along with that of individual board members and functional committees, will be presented in a report to the board on February 26, 2025. The pertinent evaluation criteria and procedures are outlined below:



### THE CRITERIA FOR INTERNAL EVALUATION OF THE BOARD AS A WHOLE SHOULD COVER THE FOLLOWING FIVE ASPECTS :

- A. The extent of involvement in the company's operations.
- B. Enhance the quality of board decision-making.
- C. Composition and Structure of the Board.
- D. Election and ongoing education of directors.
- E. Internal Control and Risk Management.



### THE CRITERIA FOR EVALUATING THE PERFORMANCE OF THE BOARD MEMBERS SHOULD COVER THE FOLLOWING SIX ASPECTS :

- A. Comprehension of corporate objectives and responsibilities.
- B. Understanding of directors' responsibilities.
- C. The extent of involvement in the company's operations.
- D. Management of internal relationships and communication.
- E. Professional and Continuing Education for Directors.
- F. Internal Control.



### THE CRITERIA FOR EVALUATING THE PERFORMANCE OF FUNCTIONAL COMMITTEES SHOULD COVER THE FOLLOWING FIVE ASPECTS :

- A. The extent of involvement in the company's operations.
- B. Understanding of functional committee responsibilities.
- C. Quality of decision-making in functional committees.
- D. Composition of functional committees and member selection.
- E. Internal Control.

# The evaluation results of the performance

## Results of the Board Performance Assessment:

ExcellianceMos's 2024 internal board performance evaluation achieved a rating of "Excellent" to "Excellent," reflecting the company's advancement in enhancing its board of directors. This encompasses robust performance in board composition and structure, director selection and ongoing development, as well as internal controls.

1. Overall Comment: The Board of Directors features a well-balanced mix of internal and external members, including independent directors, while also prioritizing diversity in gender, nationality, and professional expertise. The professional backgrounds represented include business management, industrial technology, finance, and law, all of which align with the company's developmental requirements. Quarterly Board meetings are convened to facilitate timely oversight of the company's operations and strategic implementation.
2. Recommendations and implementation status of improvements: Recommendations: The frequency of board meetings should be suitable.

Enhanced implementation: The board of directors is scheduled to meet four times in 2024, in accordance with the company's regulations, which mandate quarterly meetings.

Evaluation of the objectives and implementation status regarding the enhancement of the board of directors' functions in the current year and the most recent year:

(1) Objectives for enhancing the functions of the board of directors: In alignment with the "Regulations on Procedures for Board Meetings of Publicly Issued Companies," ExcellianceMos has instituted the "Rules of Procedure for Board Meetings" and has executed the functions of the board of directors in accordance with applicable regulations.

(2) Implementation assessment: ExcellianceMos has amended its articles of association and re-elected all directors during the shareholders' meeting held on May 26, 2022. Four independent directors were elected in this re-election.



# Board member succession planning and operational status

In 2024, the Board of Directors of ExcellianceMos will comprise eight directors, including four independent members. Board members will bring professional expertise, industry experience, and decision-making and management skills in business, law, finance, accounting, or other relevant fields essential for the company's operations. The composition and experience of the Board of Directors of ExcellianceMos will maintain the existing structure.

In the context of succession planning for board members, it is essential that successors not only possess the requisite professional knowledge and skills to fulfill their responsibilities but also embody personality traits and values that resonate with the company's core principles, corporate culture, and management philosophy. To preserve the industry expertise and experience of board members, succession planning for general directors predominantly relies on recommendations from current directors. Legally, independent directors must have experience in business, legal, financial, accounting, or other areas of professional expertise, a category in which Taiwan has a wealth of qualified individuals. Consequently, successors for independent directors are still anticipated to emerge from both industry and academia. In addition to the aforementioned professional qualifications and personality traits, the selection of successors for board members is also informed by the outcomes of the board's performance evaluations, which serve as a foundation for nominating directors for reappointment.

In light of the functional requirements of directors, ExcellianceMos provides essential and advanced courses designed for directors seeking to expand their knowledge. These courses encompass finance, risk management, business operations, commercial affairs, legal matters, accounting, corporate social responsibility, internal control systems, and financial reporting obligations pertinent to the industry. Renewed directors must complete a minimum of six hours of continuing education annually, whereas new directors are mandated to fulfill at least twelve hours of continuing education each year. We aspire for all board members to fully leverage their roles and improve the overall effectiveness of the board's operations.



# Succession planning and management of essential leadership tiers

In addition to possessing the requisite professional skills and experience, key management personnel at ExcellianceMos must also exhibit a robust commitment to the company's core values, culture, and ethos. Employees at the vice president level and above are classified as key management personnel, accountable for pertinent organizational functions. Deputies have been designated for each position and are undergoing active training.

In alignment with the group's organizational development and operational strategies, ExcellianceMos not only recruits exceptional talent externally but also actively nurtures high-potential executives internally. The company enhances individual mentoring, facilitates work exchanges, and promotes experience sharing, thereby deepening their understanding of business philosophy and refining their diverse management skills, ultimately identifying successors from within.

To ensure that senior executives at the vice president level and above, along with key management teams, strongly identify with and effectively implement the company's business philosophy, while ensuring their words and actions align closely with the company's core values, culture, and spirit, ExcellianceMos conducts an external executive education and training session annually in the middle of the year. This training session fosters direct face-to-face communication, facilitates the exchange of opinions, and encourages the sharing of experiences among senior executives and key management teams. As a result, it strengthens the management team, provides topics for collaborative learning, and enhances communication and consensus-building across departments.



# Directors' training status for 2024

Position Title	Name	Research date		Title of Course	Additional study hours
		rise	Until		
Director	LI, CHI LUNG	2024/8/1	2024/8/1	Analysis of relevant regulations and practical disputes concerning the board of directors	3.0
Director	LI, CHI LUNG	2024/10/30	2024/10/30	Corporate M&A equity investment planning and joint venture agreement practical analysis	3.0
Director	WU, CHIALIEN	2024/11/5	2024/11/5	How to draw a roadmap for corporate sustainability	3.0
Director	WU, CHIALIEN	2024/11/12	2024/11/12	In the AI era, enterprises need innovative thinking for growth	3.0
Legal representative director	ASUS Tek Computer Inc. Representative: HUANG, YUEHLUN	2024/7/3	2024/7/3	2024 Cathay Sustainable Finance and Climate Change Summit	6.0
Legal representative director	ASUS Tek Computer Inc. Representative: HUANG, YUEHLUN	2024/7/9	2024/7/9	AI Strategy and Governance	3.0
Legal representative director	Actron Technology Corporation Representative: Wu, Hsien-Chung	2024/6/24	2024/6/24	Analyzing the information security governance strategies of listed companies from the perspective of ESG corporate sustainable development	3.0
Legal representative director	Actron Technology Corporation Representative: Wu, Hsien-Chung	2024/7/1	2024/7/1	ESG-related legal issues that boards should consider	3.0
Independent Director	LIANG, CHI-YEN	2024/7/3	2024/7/3	2024 Cathay Sustainable Finance and Climate Change Summit	6.0
Independent Director	CHEN, YACHEN	2024/3/7	2024/3/7	Key points and questions on business income tax declaration	7.0
Independent Director	CHEN, YACHEN	2024/6/14	2024/6/14	International Development Trends and Practices in Money Laundering Prevention	3.0
Independent Director	CHEN, YACHEN	2024/8/5	2024/8/5	Analysis of the latest tax laws and practices in the first half of 2024	7.0
Independent Director	CHEN, YACHEN	2024/9/2	2024/9/2	2024 Company Registration Practice Promotion	3.0
Independent Director	CHEN, YACHEN	2024/11/28	2024/11/28	Introduction to the CFC system and audit services for profit-making enterprises (individuals)	5.0
Independent Director	LI, CHIH-HAO	2024/7/9	2024/7/9	AI Strategy and Governance	3.0
Independent Director	LI, CHIH-HAO	2024/11/29	2024/11/29	Silicon Photonics Defines the Network: Development Trends in Silicon Photonics and Co-Packaged Optics	3.0
Independent Director	CHAN, I-JEN	2024/4/10	2024/4/10	Steering the ship of corporate wisdom, corporate governance leads the way forward	3.0
Independent Director	CHAN, I-JEN	2024/10/7	2024/10/7	Company Director and Supervisor Training - 2024 Taishin Net Zero Summit	3.0

# Compensation Committee

The Compensation Committee's purpose is to support the Board of Directors in the implementation and assessment of the Company's comprehensive compensation and benefits policy, along with the remuneration of directors and executives.

The members of the Compensation Committee are appointed by a resolution of the Board of Directors. As stipulated in the organizational charter of the Compensation Committee of Excelliance MOS, the committee comprises four members, one of whom acts as the convener. The committee is required to include at least one independent director. Presently, the Compensation Committee of Excelliance MOS consists entirely of four independent directors.

## 01 Responsibilities of the Compensation Committee

The Compensation Committee shall, in its role as a responsible steward, diligently execute the following duties and present its recommendations to the Board of Directors for consideration:

1. Establish and routinely assess the policies, systems, standards, and frameworks for the performance evaluation and compensation of directors and managers.
2. Consistently assess and establish the compensation of directors and managers.

## 02 Information regarding the functioning of the Remuneration Committee:

1. The Compensation Committee of Excelliance MOS comprises four members.
2. Term of office for this committee member: May 26, 2022, to May 25, 2025

The Compensation Committee convened twice in 2024. The qualifications for membership and attendance of the members are as follows:

Position Title	Name	Attendance	Current attendance percentage	Remark
convener	CHEN, YACHEN	2	100	-
Independent Director	LIANG, CHIYEN	2	100	-
Independent Director	CHAN, I-JEN	2	100	-
Independent Director	LI, CHIH-HAO	2	100	-



# Audit Committee

The Audit Committee shall consist of all independent directors, comprising no fewer than three members, one of whom shall serve as the convener, and at least one member shall possess accounting or financial expertise.

The tenure of the independent directors of the Audit Committee shall be three years, with the possibility of re-election. Should the number of independent directors on the Audit Committee fall below the amount stipulated in the preceding paragraph or in the Articles of Association due to resignation for any reason, a by-election shall be conducted at the next shareholders' meeting.

The Audit Committee convenes a minimum of once per quarter. For information regarding the Committee's meetings and the attendance rates of individual members, please consult the annual reports of Excelliance MOS.



## Purpose of Audit Committee Oversight Functions

1. Proper presentation of the company's financial statements.
2. The selection, dismissal, independence, and performance of visa accountants.
3. Efficient execution of the organization's internal control.
4. The Company adheres to applicable laws and regulations.
5. Management of current or prospective risks facing the company.



## Information regarding the functioning of the Audit Committee:

1. The Audit Committee of Excelliance MOS consists of four independent directors.
2. The term of office for this committee is from May 26, 2022, to May 25, 2025.

The Audit Committee convened four times in 2024. The membership and attendance records of the members are as follows:

Position title	Name	Current attendance	Actual attendance rate (%)	Remark
convener	CHEN, YACHEN	3	75	Delegated Participation 1 time
Independent Director	LIANG, CHIYEN	4	100	-
Independent Director	CHAN, I-JEN	4	100	-
Independent Director	LI, CHIH-HAO	4	100	-

# Internal Audit

The Internal Audit Department of ExcellianceMos operates as an independent entity directly accountable to the Board of Directors. Its principal function is to assess and evaluate the efficacy of the internal control system, gauge the efficiency and effectiveness of operations, ensure the reliability of financial statements, and verify compliance with applicable laws and regulations. Additionally, it oversees improvement initiatives to guarantee the sustained effective implementation of various systems.

The Internal Audit Department of ExcellianceMos is comprised of a single Audit Supervisor. The appointment and dismissal of the Internal Audit Supervisor require the approval of the Audit Committee and a resolution from the Board of Directors. The Audit Supervisor reports the appointment, dismissal, evaluation, and compensation of internal auditors to the Chairman for approval. The procedures for appointment and dismissal, as well as ExcellianceMos's "Personnel Promotion and Management Procedures," can be accessed on the ExcellianceMos Internal Regulations website.

Internal audit activities are conducted in accordance with the annual audit plan ratified by the Board of Directors, informed by risk assessments. Additionally, special audits are performed as necessary to identify potential deficiencies in internal controls, oversee corrective actions, and produce audit reports. The audit department consistently updates the Audit Committee and the Board of Directors on the status of implementation. By assessing and enhancing the effectiveness of risk management, control, and oversight processes, the audit unit supports the Board of Directors and management in achieving their objectives. Moreover, the audit unit encourages each department to perform self-assessments and establish a comprehensive self-monitoring framework. The results of these assessments form the foundation for the internal control statements issued by the Chairman and General Manager of ExcellianceMos.



# Communication status among independent directors, internal audit supervisor, and accountants.

I.The Committee holds a separate meeting with the CPAs and the chief audit officer at least once a year to discuss the completed internal audit officer and CPAs' external audit opinions, and make communication based on the defects found in the audit for the year. The opinions expressed in the communication shall be recorded in the meeting minutes and reported to the board of directors.

II.The chief internal audit officer regularly reports the following to the audit committee:

1. The annual internal audit plan
2. A regular report to the audit committee on the implementation of the internal audit.

III.The CPAs participate in the audit committee at least every year and report the results of the annual audit.

IV.Others: In the event of a material irregularity, or any matter that independent directors, chief audit officer, and CPAs deem it necessary to communicate independently, an irregular meeting can be held at any time for communication purposes.





## Communication between independent directors and internal audit supervisor in 2024:

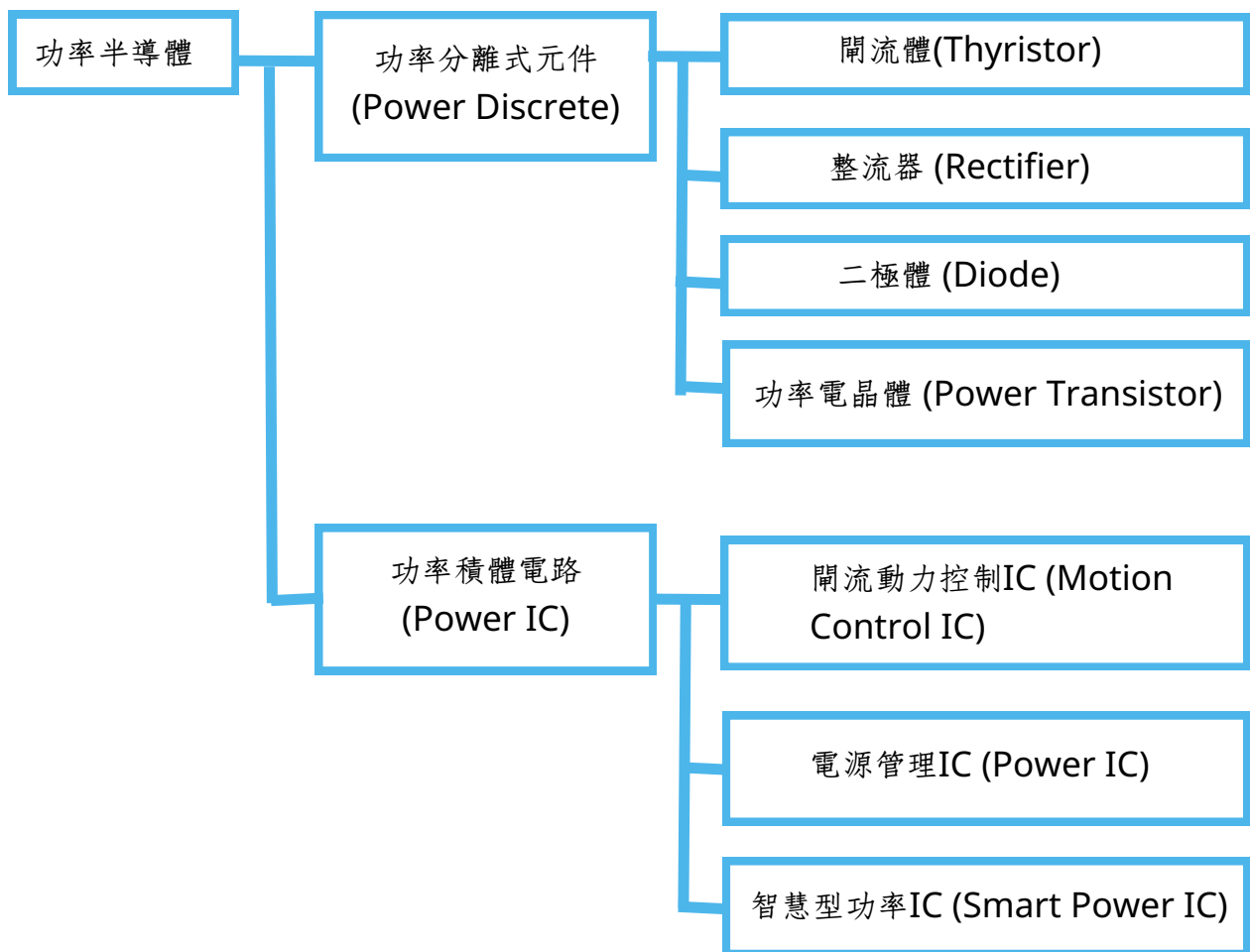
Date of the meeting	Attendees	Details of communication	Execution outcomes
2024.02.21 Audit Committee	Independent Director LIANG, CHI-YEN Independent Director CHEN, YA-CHEN Independent Director CHAN, I-JEN Independent Director LI, CHIH-HAO	Reviewed the Audit Report for the Fourth Quarter of 2023.	After presenting the Audit Committee's report, it is forwarded to the Board of Directors.
2024.05.09 Audit Committee	Independent Director LIANG, CHI-YEN Independent Director CHEN, YA-CHEN Independent Director CHAN, I-JEN Independent Director LI, CHIH-HAO	Reviewed the Audit Report for the First Quarter of 2024.	After presenting the Audit Committee's report, it is forwarded to the Board of Directors.
2024.07.25 Audit Committee	Independent Director LIANG, CHI-YEN Independent Director CHAN, I-JEN Independent Director LI, CHIH-HAO	Reviewed the Audit Report for the Second Quarter of 2024.	After presenting the Audit Committee's report, it is forwarded to the Board of Directors.
2024.10.24 Audit Committee	Independent Director LIANG, CHI-YEN Independent Director CHEN, YA-CHEN Independent Director CHAN, I-JEN Independent Director LI, CHIH-HAO	Reviewed the Audit Report for the Third Quarter of 2024. Reviewed the 2025 Internal Audit Plan .	After presenting the Audit Committee's report, it is forwarded to the Board of Directors.

## Communication scenario between independent director and auditors in 2024:

Date of the meeting	Attendees	Details of communication	Execution outcomes
2024.02.21	Independent Director LIANG, CHI-YEN Independent Director CHEN, YA-CHEN Independent Director CHAN, I-JEN Independent Director LI, CHIH-HAO	1. Independence. 2. The responsibilities of auditors in the auditing of financial statements. 3. Audit scope and the type of opinion rendered. 4. Validation and exploration. 5. Communication regarding the firm's quality management system and case resources. 6. Audit Quality Index (AQI).	The accountant personally participates in the independent director communication meeting, engaging in discussions and exchanges with committee members regarding the issues raised.
2024.07.25	Independent Director LIANG, CHI-YEN Independent Director CHAN, I-JEN Independent Director LI, CHIH-HAO	1. Independence. 2. The reviewer's obligation to assess the interim financial report. 3. Scope of the review and the type of conclusion issued. 4. Evaluation and exploration. 5. Developments regarding significant accounting standards or interpretations, securities regulations, and tax legislation.	The accountant personally participates in the independent director communication meeting, engaging in discussions and exchanges with committee members regarding the issues raised.

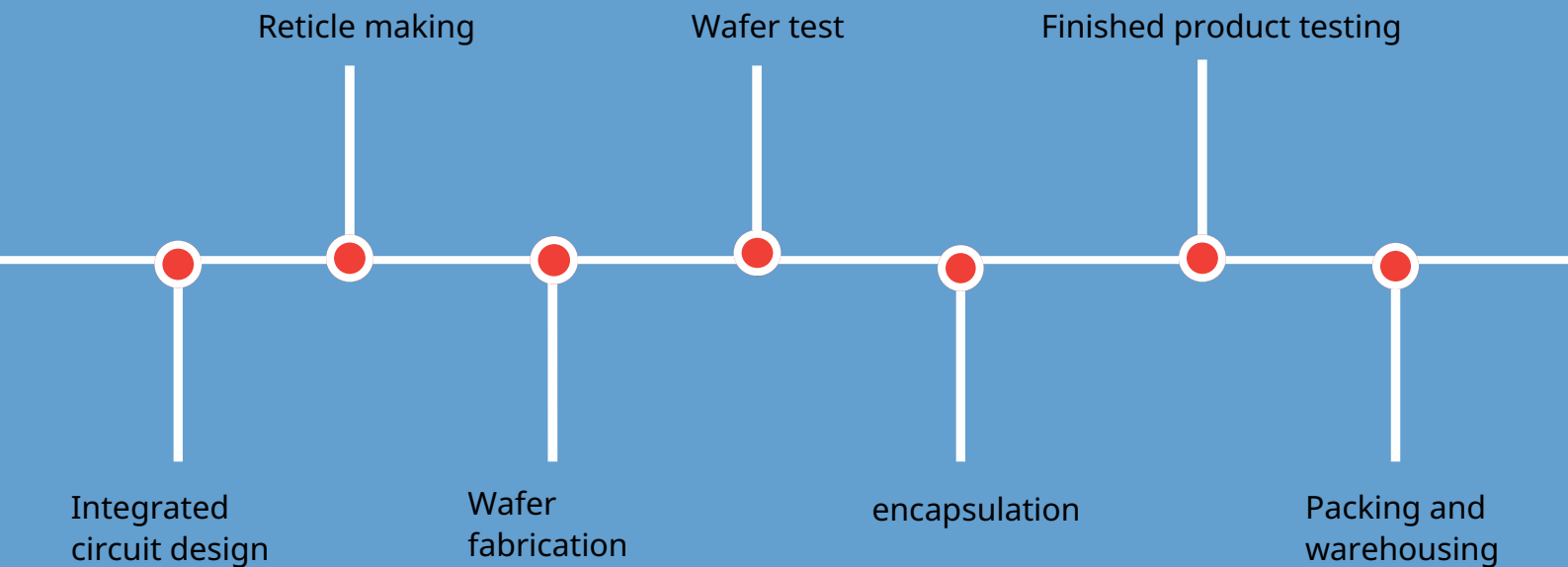
# Business Model

Taiwan has built a complete semiconductor industry chain, and the design and manufacture of IT products have occupied an important position in the world. IC design companies can obtain support from professional foundries, packaging, and test externally, and can also serve electronic products and system manufacturing customers nearby, which gives them the greatest advantage to develop in the IC design industry. EMC is in the industry of power semiconductor devices, and power semiconductor device products can be generally divided into two categories: Power Discrete and Power IC, as shown in the table below :





# Production process of main products



In the global advancement of power semiconductors, critical technologies and markets are predominantly controlled by leading international IDM manufacturers, including those from the United States (On-Semi, Fairchild), Japan (Renesas, Toshiba), and Europe (ST, Infineon). Nevertheless, owing to the extensive range of analog components, many of which are tailored products, each company possesses distinct advantages, resulting in the absence of a monopolistic scenario akin to that found in the digital IC market.

In the discrete component Power MOSFET market for PC applications, the primary competitors include foreign firms AOS, Infineon, Toshiba, On-Semi, and Vishay. Within the AC/DC power management IC sector, the leading competitors are foreign companies Fairchild and On-Bright, alongside the domestic firm Leadtrend. In the LED lighting market, the principal competitors consist of foreign companies TI and MPS. In the DC/DC market for PCs, competition is predominantly driven by domestic companies such as Richtek and ANPEC.

In examining both domestic and international suppliers, few companies offer both integrated circuit (IC) and discrete design capabilities within their product portfolios. ExcellianceMos stands out as one of the rare design houses capable of providing both. Fueled by the imperatives of power conservation and product miniaturization, integrated ICs represent an unavoidable trend in the future of product development.

Following a phase of vigorous price competition, the overall trend in integrated circuit pricing is anticipated to decelerate in the future. The merged entity has consistently prioritized delivering innovative and comprehensive power solutions to its customers. Future product development initiatives will encompass the ongoing enhancement of existing products, as well as the introduction of integrated solutions (IC + Discrete), thereby offering customers more efficient, space-saving, and cost-effective power alternatives.

# 1-3 Ethics and Integrity

## Ethical Management Policy

- ExcellianceMos has formulated the “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct”, which regulate that all companies shall conduct business with integrity and impartiality and in compliance with government regulations. The board of directors and management also commit to rigorous and thorough implementation of the ethical corporate management philosophies.
- According to the provisions of “Procedures for Ethical Management and Guidelines for Conduct”, before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, ExcellianceMos shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

## Ethical Management Programs

- According to the provisions of “Procedures for Ethical Management and Guidelines for Conduct”, when the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement EMC’s ethical management policy.
- With respect to any matter related to conflicts of interest, in addition to reporting to their immediate department supervisor, the company’s internal personnel can also report directly to the Financial Administration Division.
- EMC has established effective accounting systems and internal control systems and formulated the relevant audit plan. The internal audit unit shall carry out audit operations according to the audit plan and arrange special audits in special circumstances.
- EMC provides advocacy for its employees in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of the Company’s principles and rules with respect to ethical management.

## **The Ethical Corporate Management Responsible Unit**

The Chairman's ExcellianceMOS is tasked with the revision, implementation, interpretation, consulting services, and filing of notifications pertaining to the "Integrity Management Operating Procedures and Behavior Guidelines," in addition to overseeing their execution. Concurrently, each unit enforces integrity management policies and prevention plans within its designated areas of responsibility to ensure adherence to the integrity management code. The Chairman's Office appoints the Financial Manager to provide an annual report to the Board of Directors regarding the implementation results from the previous year.

The Chairman's Office of ExcellianceMOS tasked the accounting manager with presenting the previous year's performance results to the board of directors on February 26, 2025.

## **The Ethical Corporate Management Best Practice Principles**

ExcellianceMOS will at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage its directors, supervisors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management. For more information on ExcellianceMOS's "Ethical Corporate Management Best Practice Principles", please refer to the Market Observation Post System or ExcellianceMOS's company website.

## **Prevention of Fraud and Misappropriation in Business**

In its "Integrity Management Operating Procedures and Behavior Guidelines," ExcellianceMOS delineates specific precautions for conducting business operations. For activities within its operational scope that present a heightened risk of unethical behavior, measures such as the prohibition of offering or accepting improper benefits, the prohibition of facilitation payments, and the prohibition of political donations are enforced. (For comprehensive measures, please consult ExcellianceMOS's "Integrity Management Operating Procedures and Behavior Guidelines").

In 2024, ExcellianceMOS conducted both internal and external education and training focused on integrity management issues. This included courses on the automotive electronic component reliability specification AEC-Q101, the current status, applications, and market outlook of ExcellianceMOS automotive products, a series of expert lectures on trade secret law, continuing education courses for issuer stock exchange accounting supervisors, the 2024 supervisor training camp, greenhouse gas inventory, and information security awareness, essential knowledge, and responsibilities. The total amounted to 2,098 hours and 959 participants.



## Establish a reporting framework

Reports are managed in accordance with ExcellianceMOS's "Reporting System for Internal and External Personnel Regarding Illegal (Including Corruption) and Unethical Behavior." Designated units and reporting channels include: the spokesperson, who addresses reports from shareholders, investors, and other stakeholders; and the Audit Office, which manages reports from internal colleagues, customers, and suppliers.

Our company has established a reporting mailbox at [wecare@excelliancemos.com](mailto:wecare@excelliancemos.com). Personnel at ExcellianceMOS responsible for handling reports are required to provide a written statement to ensure the confidentiality of both the reporter's identity and the report's content. ExcellianceMOS is also committed to safeguarding the reporter from any adverse actions resulting from the report.

# 1-4 Stakeholder Engagement

To attain sustainable development, companies must comprehend the priority concerns of their stakeholders and engage with them through effective and interactive communication channels and mechanisms, which serve as a crucial reference for sustainable development.

The stakeholders of ExcellianceMos include government and regulatory authorities, employees, shareholders and investors, customers, suppliers, social organizations, and community residents.

As stakeholders and investors increasingly seek high-quality and reliable information, ExcellianceMos has aligned itself with the "AA1000 Accountability Principles" promoted by the International Sustainable Development Organization.

Stakeholders	Priority concerns	Communication channels, response strategies, and communication frequency	Communication efficacy
Government and relevant authorities	<ol style="list-style-type: none"> <li>1. Legal compliance</li> <li>2. Customer protection and communication</li> <li>3. Corporate governance</li> <li>4. Risk management</li> <li>5. Communication with competent authorities .</li> </ol>	<ul style="list-style-type: none"> <li>• Participate in policy discussions and forums held by the competent authority on an irregular basis. Cooperate in the supervision and inspection by the competent authority.</li> <li>• Visit the competent authority to establish direct communication opportunities.</li> <li>• Set up a contact window to maintain good interaction with the competent authority.</li> <li>• Spokesperson contact information: <a href="mailto:speaker@excelliancemos.com">speaker@excelliancemos.com</a></li> </ul>	<ul style="list-style-type: none"> <li>• Collaborate with the relevant authorities in oversight and auditing.</li> <li>• 2024-03-25 bond acquisition case.</li> <li>• The Company took part in the 2024 "Ocean Buyers Join Hands in Charity – Sending Love to the 1919 Food Bank" charity event.</li> <li>• The results of the corporate governance assessment vary between 6% and 20%.</li> <li>• Engage in regulatory information sessions, seminars, and workshops, and respond promptly to inquiries from the relevant authorities.</li> </ul>
supplier	<ol style="list-style-type: none"> <li>1. Customer Service and Customer Confidentiality</li> <li>2. Regulatory Adherence</li> <li>3. Anti-corruption and equitable trade</li> </ol>	<p>Review reports, meetings, questionnaires, and audit visits. Supplier Relations Contact: Ms. Liu 03-5600689 ext. 620</p>	<ul style="list-style-type: none"> <li>• Assessment of procurement suppliers and outsourced processing manufacturers.</li> <li>• Regular audits of suppliers and outsourced processing manufacturers through sampling.</li> </ul>
Customer	<ol style="list-style-type: none"> <li>1. Customer Service and Customer Confidentiality</li> <li>2. Regulatory Adherence</li> <li>3. Product Management</li> <li>4. Innovation Management</li> <li>5. Anti-corruption and equitable trade</li> </ol>	<p>Regular communication and discussion meetings, on-site audit dialogues, customer complaint resolution, and customer satisfaction assessments. Customer relations contact: <a href="mailto:sales@excelliancemos.com">sales@excelliancemos.com</a></p>	<ul style="list-style-type: none"> <li>• Unusual customer complaint contact form and unusual corrective actions report.</li> <li>• Regular customer satisfaction assessments.</li> </ul>

# 1-4 Stakeholder Engagement

Stakeholders	Priority concerns	Communication channels, response strategies, and communication frequency	Communication efficacy
Shareholders and investors	<ol style="list-style-type: none"> <li>1. Corporate governance</li> <li>2. Sustainable development strategy</li> <li>3. Risk management</li> <li>4. Shareholders' participation</li> <li>5. Operating performance</li> </ol>	<ul style="list-style-type: none"> <li>• News report/material information: Media/Market Observation Post System, instant news/important information announcements such as corporate governance, important business development, operating performance, and other relevant information which shareholders and investors are concerned about. Hold a shareholders' meeting once a year and publish the annual report.</li> <li>• Hold the domestic investor conference at least once every three years and set up an investor relations contact window for bilateral communication.</li> <li>• Receive the domestic and foreign institutional investors analysts' visit from time to time.</li> <li>• Accept the invitation to participate in forums at home and abroad on an irregular basis.</li> </ul> <p>Investor contact information: speaker@excelliancemos.com</p>	<ul style="list-style-type: none"> <li>• An annual shareholders' meeting is convened, and an annual report is disseminated.</li> <li>• Prepare the 2024 sustainability report in both Chinese and English.</li> </ul>



# 1-4 Stakeholder Engagement

Stakeholders	Priority concerns	Communication channels, response strategies, and communication frequency	Communication efficacy
Employees	<ol style="list-style-type: none"> <li>1. Employee welfare</li> <li>2. Employee evaluation system</li> <li>3. Operating performance</li> <li>4. Labor relations</li> </ol>	<ul style="list-style-type: none"> <li>• Announcements via Intranet or internal email: Announcements are made on an irregular basis</li> <li>• All matters related to employee welfare (national health insurance, group insurance, etc.) and the Employee Welfare Committee Information, company's important operations information, education and training course information</li> <li>• Annual performance management and other information</li> </ul> <p>Administrative Resources Department contact information: <a href="mailto:hr@excellancemos.com">hr@excellancemos.com</a></p>	<ul style="list-style-type: none"> <li>• Incorporate self-funded components for family group insurance.</li> <li>• 2024 Engineering Research Report Competition.</li> <li>• International English proficiency enhancement – In addition to a fixed annual subsidy for each individual, online TOEIC practice examinations are conducted.</li> <li>• Organize financial management seminars to instill sound investment and financial management principles, thereby establishing a solid foundation for future life planning.</li> <li>• Pregnancy Care: Designated parking spaces for expectant mothers and gifts for newborns. Maternity Leave: Enhanced maternity leave provisions for older mothers (exceeding the Labor Standards Act). Lifestyle-friendly – a variety of leave options available.</li> </ul>

# 1-4 Stakeholder Engagement

Stakeholders	Priority concerns	Communication channels, response strategies, and communication frequency	Communication efficacy
Social groups and community residents	<ol style="list-style-type: none"> <li>1. Corporate image</li> <li>2. Employee diversity and the rights and interests of the labor force</li> <li>3. Caring for communities</li> <li>4. Social participation</li> </ol>	<p>The company arranges a different company-wide event or outdoor event each year: Employee blood donation on an irregular basis, 1919 Food Bank donation event, volunteering to distribute supplies, supporting the "Old Shoes Save Lives" public welfare activity.</p> <p>Department contact information: <a href="mailto:hr@excellancemos.com">hr@excellancemos.com</a></p>	<ul style="list-style-type: none"> <li>• For seven consecutive years, our company has supported the 1919 Food Bank, an OTC charity event, by donating 5,700 bottles of soy sauce and 1,000 food packs. Furthermore, in 2024, in celebration of ExcellanceMos's 16th anniversary, we organized a special 1919 Food Bank charity event, contributing 1,569 kilograms of rice and enlisting 31 volunteers to assist with the packing of the rice.</li> <li>• For six consecutive years, our company has contributed to the "Old Shoes Save Lives" charity event by donating six large boxes of supplies.</li> <li>• ExcellanceMos's "2024 Children's Care Christmas Dream" charitable initiative.</li> <li>• In 2024, we participated in the Hsinchu Catholic Charity Foundation's "2024 New Year LOVE Charity Sale" Spring Festival charity gift box initiative.</li> <li>• In 2024, it received the "Sports Enterprise" certification from the Sports Administration of the Ministry of Education.</li> <li>• Participated in the blood donation event conducted at Taiyuan Science Park in 2024.</li> <li>• In 2024, we participated in the Hsinchu Catholic Charity Foundation's "2024 Mid-Autumn Festival Charity Sale" by contributing to the charity gift box.</li> </ul>



**2024**

**EXCELLIANCE MOS  
CORPORATION.**

**ECONOMIC**

**ASPECT**





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# TECHNOLOGY DEVELOPMENT STATUS

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## EXPERT RESEARCH AND DEVELOPMENT TEAM

Composed of a team of seasoned management and R&D professionals with over 18 years of experience, ExcellianceMos is a distinguished power device and integrated circuit design firm specializing in power semiconductor process development, high-efficiency power devices, and power system design.

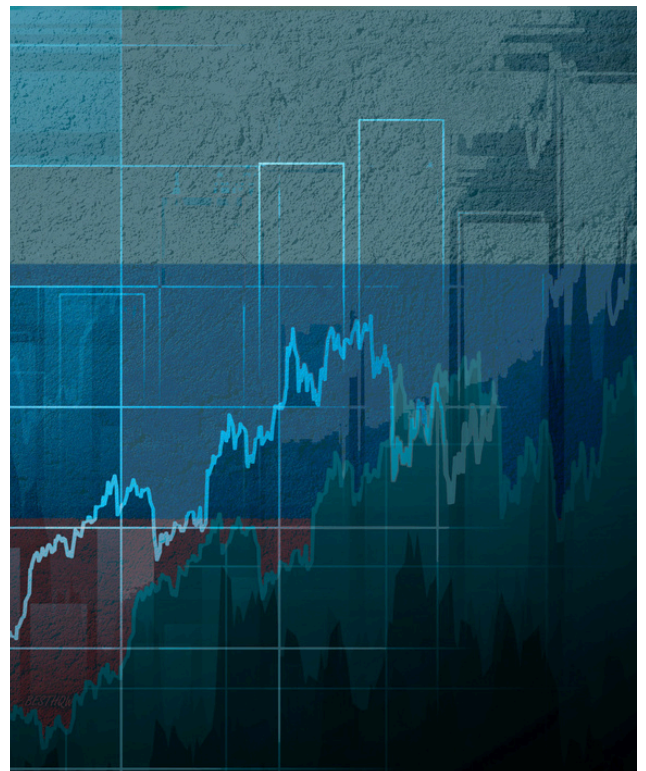


Power Management Discrete Components - POWER MOSFET. Our research and development team has been involved in POWER MOSFET research since 1995. We possess essential technologies for power semiconductor components, encompassing materials, processes, testing, device physics, and design, establishing us as a pioneer in POWER MOSFETs in Taiwan. The POWER MOSFETs developed by our R&D team consistently uphold a leading position within the domestic industry, utilizing generations of proprietary technology to design products with a robust sales history.

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### Power management IC

The core R&D team for power management ICs has devoted more than 20 years to power IC research, establishing themselves as pioneers in Taiwan's power IC design. With extensive experience in IC design, encompassing semiconductor processes and component design at the wafer fabrication stage, they account for production variations from the earliest phases of product design. This approach guarantees stable product quality and yield, resulting in widespread recognition of ExcellianceMos's products among customers.

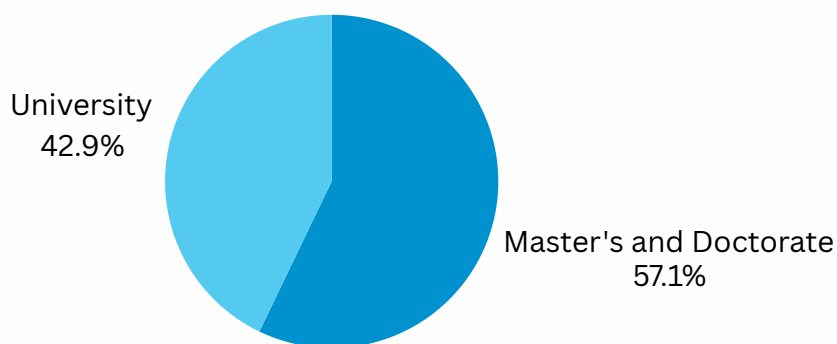




## RESEARCH AND DEVELOPMENT STAFF AND THEIR EDUCATIONAL EXPERIENCES



As of April 30, 2025, the R&D department of the Merged Company comprises 42 employees, with 57.14% possessing a master's degree, doctoral degree, or higher. Their educational background is detailed as follows:



### Technologies or products that were successfully developed in 2024:

- 1.The IP of ESD>2KV Pchannel MOSFET launched for ESD protected power device with in limited chip area.
- 2.The IP of ESD>2KV Nchannel MOSFET launched for ESD protected power device with in limited chip area.
- 3.Approved of TW. patent No. I850794 - Structure for Split Gate Trench Device.
- 4.Low FOM 350mohm\*nC 100V N-type S.G-MOSFET launched for high efficiency electrical switching power device.
- 5.Approved of US. patent No. US12,159,914B2 - Trench Power MOSFET.
- 6.Dual Channel Oring IC.
- 7.Dual Channel Ideal Diode IC.
- 8.HV Linear Regulator.
- 9.High Voltage Low Ron (18mR) USB PD3.0 Power Switch for 8A Application.
- 10.High Voltage Low Ron (30mR) USB PD3.0 Power Switch for 5A Application.
- 11.Ultra Low IQ and High PSRR Linear Regulator .
- 12.High Accuracy Current Ptotection IC for Pannel Power .
- 13.With Limited Power Source function USB PD3.0 Power Switch .

## BUSINESS PERFORMANCE

Unit: NTD Thousand Yuan

Item	2023	2024
Operating revenues	1,733,182	1,691,956
Net income for the period	260,843	301,787
Net value per share	61.59元	63.53元
Basic earnings per share	5.13	5.93
Cash dividends (NT\$/share)	4.11元	4.15元

## PRODUCTION VOLUME AND VALUE TABLE

Unit: NTD Thousand Yuan, Thousands

Main products	2023		2024	
Item	Production volume	Production value	Production volume	Production value
<b>MOSFET</b>	661,377	766,274	719,804	880,289
<b>Power management IC</b>	202,237	236,434	220,511	255,476
<b>Total</b>	863,614	1,002,708	940,315	1,135,765

# SALES VOLUME AND VALUE TABLE

Unit: NTD Thousand Yuan, Thousands

Main products	2023			
	Local		Export	
Item	Volume	Value	Volume	Value
<b>MOSFET</b>	15,020	38,286	705,618	1,326,070
<b>Power management IC</b>	37,174	72,174	189,592	296,652
<b>Total</b>	52,194	110,460	895,210	1,622,722

Main products	2024			
	Local		Export	
Item	Volume	Value	Volume	Value
<b>MOSFET</b>	21,081	36,507	724,793	1,311,929
<b>Power management IC</b>	23,219	42,675	204,162	300,846
<b>Total</b>	44,300	79,182	928,955	1,612,775

# Financial Performance

## Dividend policy

If the company reports a net profit for the period, it should allocate between 6% and 20% of that profit to employee compensation, with no more than 3% designated for director compensation. Conversely, if the company has incurred accumulated losses, it should set aside a pre-emptive amount.

The Company's allocation of employee compensation, issuance of new shares with restricted employee rights, granting of stock options to employees, issuance of new shares for subscription, and transfer of shares acquired by employees may encompass employees of controlling or affiliated companies who satisfy the criteria established by the Board of Directors.

If the annual financial statements of the company indicate a surplus, it shall first allocate funds for taxes and address any prior losses, subsequently reserving 10% as a statutory surplus reserve. This limitation shall not apply if the statutory surplus reserve has equaled the paid-in capital of ExcellianceMos. Special surplus reserves shall be established and transferred in accordance with legal requirements. Should there be any surplus and undistributed surplus at the beginning of the same period, the board of directors shall formulate a surplus distribution proposal and present it to the shareholders' meeting for approval.

ExcellianceMos is currently experiencing a period of growth within its industry. Our dividend distribution policy is influenced by various factors, including the company's present and future investment landscape, funding requirements, domestic and international competition, and capital budget considerations. We must carefully balance the interests of shareholders, dividend payouts, and the company's long-term financial strategy. The Board of Directors formulates an annual dividend distribution plan, which is then presented at the shareholders' meeting. As a general principle, the proportion of cash dividends distributed each year shall not fall below 10% of the total cash and stock dividends issued that year. While cash dividends serve as the primary basis for distribution, the actual distribution ratio will be determined by the Board of Directors.

The board of directors of ExcellianceMos approved the 2024 profit distribution plan on February 26, 2025. The plan includes the distribution of cash dividends amounting to NT\$211,189,271 (NT\$4.15 per share) to shareholders, 6% of employee cash compensation totaling NT\$22,966,655, and 1.5% of director compensation totaling NT\$5,741,664.

Return on equity = net income or loss after taxes / average total equity

Year	2021	2022	2023	2024
ROE (%)	43.72	32.99	10.55	9.47



## TAX POLICY

ExcellianceMos supports tax policies that help enterprise innovation and promote economic growth and endeavors to information transparency and sustainable development. We hereby commit ourselves to:

- All operations are conducted in accordance with relevant tax laws and regulations.
- Implementing transparency in financial reporting; making tax disclosures in accordance with the applicable regulations and standards.
- Do not conduct a transaction solely for the purpose of tax evasion.
- Based on mutual trust and information transparency, building a relationship of mutual respect with tax authorities.
- Taking into consideration the impact of taxation on all important decisions of the company

ExcellianceMos's tax contributions to the government are primarily derived from corporate income tax. In fiscal year 2024, ExcellianceMos remitted approximately NT\$95,536,000 in taxes in the Republic of China, which includes corporate income tax of NT\$80,493,000, labor and health insurance premiums and pensions totaling NT\$14,757,000, and other taxes amounting to NT\$286,000. In 2024, ExcellianceMos is mandated, in accordance with the "Regulations Governing Investment Deductions for Research and Development Expenses of Corporations or Limited Partnerships," to independently undertake innovative activities related to products, technologies, services, service processes, or creations utilizing scientific methods or technical means, while demonstrating substantial R&D capabilities. These R&D activities must exhibit a high degree of innovation.

The following outlines the primary tax advantages that JL Technology benefits from via investment credits:

Unit: NTD Thousand Yuan

Legal foundation	Reduction or exemption items	Amount
Article 10 of the Industrial Innovation Regulations	Research and development expenditure investment allowance	79,646
Article 10-1, Paragraph 7 of the Industrial Innovation Act	Investment deductions for intelligent machinery, fifth-generation mobile communication systems, and information and communications security products or services.	301
Article 23-3 of the Industrial Innovation Act	Retained earnings real investment allowance	15,801

# BENEFIT PLANS AND RETIREMENT POLICIES

## Employee welfare measures

01

### *Salary and Bonus System*

- Year-end bonus.
- Employee dividends and bonuses are allocated according to operational performance.
- Employee stock ownership trust framework, stock options, restricted shares, etc.
- For internal talents, we have implemented a systematic talent retention strategy tailored to the company's unique characteristics, ensuring that exceptional individuals remain with the organization and continue to contribute their efforts.
- Patent Research and Development Bonus.
- Innovation and Enhancement Proposal Bonus.
- Engineering Research Report Competition Award.
- Gold coins will be distributed to senior employees over a period of ten years.

02

### *Leave management system*

- Superior to the vacation system established by the Labor Standards Act.
- Special leave may be granted in advance.
- Flexible work hours.
- Marriage leave, prenatal check-up leave, paternity leave, maternity leave, bereavement leave, and similar entitlements are provided in accordance with legal provisions.

03

### *Insurance framework*

- All benefits, including labor insurance, occupational accident insurance, national health insurance, and contributions to the new pension system, are administered in compliance with legal requirements.
- Group insurance.

# BENEFIT PLANS AND RETIREMENT POLICIES

## Employee welfare measures

### 04

#### *Employee Advantages*

- Gift certificates for birthdays, Labor Day, and three festivals: the Spring Festival, Dragon Boat Festival, and Mid-Autumn Festival.
- Marriage allowance, childbirth allowance, funeral allowance, hospitalization condolence allowance.
- Consistently arrange domestic and international travel or subsidies to enhance work-life balance.
- Subsidies for diverse community activities enable employees to engage in moderate exercise and uphold their health.
- Quarterly departmental dinner allowance.
- Regular afternoon tea.
- Employee parking allowance for cars and motorcycles.



# 05

## *Employee Well-being*

- Complimentary routine health checkups for employees (family members may participate at the same cost as employees).
- Consistent on-site medical and occupational health services.
  - Offer routine health check-up consultations and wellness seminars for employees.
  - Acquire blood pressure monitors to commence personalized employee care.
- We have implemented "Maternal Health Protection Management Measures," established lactation rooms, and remain committed to supporting the physical and mental well-being of female employees throughout pregnancy, postpartum care, and breastfeeding.
- Prioritize the safety and well-being of middle-aged and elderly employees.
- Establish a "Human Hazard Prevention Implementation Plan" to mitigate occupational injuries.
- Safeguard employees against unlawful workplace violations while executing their responsibilities.
- Pregnancy care: designated parking spaces for expectant mothers, fertility-related gifts.
- Caring maternity leave: maternity leave for older mothers (superior to the leave provided under the Labor Standards Act).
- Life-friendly - Diverse leave options: Children unable to attend school due to reportable infectious diseases, as well as those whose classes or campuses are closed, may apply to work from home.



# RETIREMENT FRAMEWORK AND EXECUTION

In accordance with the Labor Standards Act and the Labor Pension Regulations, the Company has established regulations for employee retirement management. All employees of the Company are subject to these new retirement regulations. Under the Labor Pension Regulations, 6% of the employee's monthly insured salary will be contributed to the Labor Insurance Bureau's labor pension personal account. For employees who opt to make voluntary contributions to the pension, the contribution rate will be deducted from their monthly salary. Subsidiaries in mainland China, in compliance with local government laws and regulations, contribute pension insurance funds based on a specified percentage of the total employee salary, remit these funds to the relevant government departments, and maintain separate accounts for each employee. The Company's applicable regulations under the Labor Pension Regulations are as follows:

- (1) Self-retirement: Employees may self-retire under any of the following circumstances: (Those who choose to apply for the Labor Pension Regulations shall be processed in accordance with the same regulations)
  - A. Employees who have worked for more than 15 years and are 55 years of age or older.
  - B. Individuals who have been employed for over 25 years.
  - C. Individuals who have been employed for over ten years and are sixty years of age or older.
  - D. The retirement application must be submitted one month prior to the scheduled effective date.
- (2) Pension granting standards:
  - A. Refer to Article 23 of the Labor Pension Act. The procedures for receiving and calculating labor pensions shall be conducted in accordance with the Labor Pension Act.
  - B. It will transition to 61 years old in 2018 and will increase by one year every two years thereafter. It is anticipated to reach 65 years old in 2026.



# 2023-2024 Market Positioning

- ExcellianceMos was recognized as one of the 500 fastest-growing companies in the Asia Pacific region in 2023, achieving a ranking of 434th.
- ExcellianceMos was positioned 960th in the industry and 41st in profitability in CommonWealth Magazine's 2023 "Top 2000 Enterprises Survey."
- ExcellianceMos has been recognized as a "2023 A+ Enterprise" by Global Views Magazine.
- ExcellianceMos was recognized by the China Credit Information Service as the 39th-ranked integrated circuit design company in Taiwan in the 2023 TOP5000 Outstanding Enterprises.
- ExcellianceMos received the [Top Ten Outstanding Enterprises] and [Top Ten Outstanding Leaders] awards at the 22nd Jinfeng Awards.
- ExcellianceMos has been recognized as a "Healthy Corporate Citizen" by CHR Magazine in 2023.
- ExcellianceMos received the Silver Award at the 1111 Job Bank-2023 Happy Enterprise.
- ExcellianceMos has been recognized as one of the "Top 2000 Enterprises" by CommonWealth Magazine for six consecutive years.
- ExcellianceMos was recognized by the China Credit Information Service as the 37th-ranked integrated circuit design company in Taiwan in the 2024 TOP5000 Outstanding Enterprises.
- ExcellianceMos continues to be awarded the "2024 Sports Enterprise Certification from the Sports Administration."

# COMPENSATION LEVEL



## Recruitment and Appointment Status

ExcellianceMos provides competitive compensation and benefits, fosters a diverse learning environment, and engages in rewarding research and development as well as innovation, thereby attracting premier talent from Taiwanese universities and colleges. With intentions to recruit 18 individuals in 2024, the company received 2,265 applications and attained a 100% placement rate, underscoring its compelling employer brand.



18

recruitment



2,265

resume



100%

Hiring rate

## Salary assurance

ExcellianceMos provides competitive and equitable salaries to attract exceptional talent and enhance the retention of current employees. We conduct an annual assessment of the overall market salary landscape and implement necessary adjustments to base salaries.

Note\* Average and median salaries for full-time non-supervisory employees from 2022 to 2024.

Item	2022	2023	2024
Total compensation for non-supervisory full-time employees (A)	239,054	96,870	123,649
Number of non-supervisory full-time staff (B)	76	79	80
Average salary of non-supervisory full-time workers (A/B)	3,145	1,226	1,546
Median salary for full-time non-managerial employees	2,690	1,015	1,368

Note: Full-time employees not in supervisory roles refer to full-time employees excluding directors and managers.

Note: Salary statistics for employees in Taiwan.

# Anti-corruption



## ANTI-CORRUPTION

ExcellianceMos conducts educational sessions and promotional activities regarding the "Regulations on Preventing Insider Trading" and associated laws for current directors, managers, and employees at least annually. For newly appointed directors and managers, these sessions are organized within three months of their commencement in office. New employees receive this education and promotion from the human resources department during their pre-employment training.

This year, pertinent education and promotion were conducted for current directors, managers, and employees on November 6, 2023. The course content encompassed the confidentiality of critical information, along with the causes, identification processes, and trading examples of insider trading. The course briefing was made available in the internal employee system, and the briefing file was distributed to all directors, managers, and employees for their reference.

In its "Integrity Management Operating Procedures and Behavior Guidelines," ExcellianceMos delineates specific precautions for conducting business operations. For activities within its purview that present a heightened risk of dishonesty, measures such as the prohibition of offering or accepting improper benefits, the prohibition of facilitation payments, and the disposal of and refraining from providing political donations are mandated. (For comprehensive measures, please consult ExcellianceMos's "Integrity Management Operating Procedures and Behavior Guidelines").

In 2024, ExcellianceMos conducted internal and external education and training focused on integrity management issues. This included a series of expert lectures on trade secrets law, continuing education courses for accounting supervisors of issuers and securities exchanges, automotive electronic component reliability standards AEC-Q101 & ExcellianceMos automotive product status, application and market outlook, the 2024 supervisor training camp, greenhouse gas inventory, information security awareness, essential knowledge and responsibilities, and other related courses. A total of 959 participants engaged in these sessions, accumulating 2,098 hours of training.

Reports are managed in accordance with ExcellianceMos's "Reporting System for Internal and External Personnel Regarding Illegal (Including Corruption) and Unethical Behavior." Designated units and reporting channels include: the spokesperson, who addresses reports from shareholders, investors, and other stakeholders; and the Audit Office, which manages reports from internal colleagues, customers, and suppliers.

Personnel at ExcellianceMos responsible for managing reports must provide a written statement ensuring the confidentiality of the reporter's identity and the report's content, and they must commit to safeguarding the reporter from any adverse actions resulting from the report.





# ENTERPRISE COMMITMENT

# 2024



# CUSTOMER RELATIONSHIP MANAGEMENT



To enhance the comprehensiveness of services offered to customers, ExcellianceMos administers annual customer satisfaction surveys.

The scoring criteria are categorized into four distinct groups, each with a maximum score of 5 points:

Customer satisfaction rating criteria:

## MISSION

### 01 PRODUCT QUALITY

- Whether the product performance meets customer expectations
- What is the yield rate of the product in customer's application

### 02 DELIVERY QUALITY

- Whether the packaging, labeling, and transportation of the currently purchased materials meet the customer's shipping requirements.
- Satisfaction with the accurate delivery of materials in the current transaction.

### 03 PRODUCT PRICE

- How the customer feel about the competitiveness in terms of the company's product prices



### 04 SERVICE QUALITY

- Whether customers are satisfied with the sales personnel's attitude toward providing services and problem handling time.
- Whether the company's technical support personnel have absolute professional knowledge of products and whether the response time is satisfactory.
- Whether the customer is satisfied with the Company's response to questions, and have the Company's quality assurance personnel been unable to make your company obtain assistance or reply within the required time limit in the past year.
- Whether the customer is satisfied with the Company's product compliance with regulatory requirements for prohibited/restricted substances.
- Whether the customer is satisfied with the Company's timeliness of response to the investigation into prohibited/restricted substances.



# 2024 CUSTOMER SATISFACTION SURVEY OVERVIEW

Evaluation criteria: Customer percentage (%)

2024 Customer Satisfaction Survey Summary

Evaluation criteria: Percentage of customers (%)

Item	Satisfaction	Very Good	Good	Regular	Bad	Very Bad
1.1 Whether Excelliance Mos's product performance meets customer expectations.		40%	60%			
1.2 What is the quality yield of Excelliance Mos's products in customer product applications?		40%	60%			
Product quality survey results (total number of occurrences)		40%	60%			
2.1 Whether the packaging, labeling, and transportation of the currently purchased materials comply with the customer's shipping requirements.		80%	20%			
2.2 Satisfaction with the accuracy of material delivery in current transactions.		60%	40%			
Delivery quality survey results (total number of occurrences)		70%	30%			
3.1 Whether the service attitude and problem-solving timeliness of our business personnel satisfy customers.		90%	10%			
3.2 Whether our technical service personnel have absolute professional knowledge of the product and whether they are satisfied with the response time.		90%	10%			
3.3 Are you satisfied with our response to your questions? Have you ever had any incidents in the past year where our quality assurance personnel were unable to obtain assistance or a response within your requested timeframe?		60%	40%			
3.4 Are you satisfied with the compliance of our products with regard to banned/restricted substances?		60%	40%			
3.5 Are you satisfied with the timeliness of our responses to surveys regarding banned/restricted substances in our products?		60%	40%			
Service Quality Survey Results (Total Number of Occurrences)		72%	28%			
4.1 Customers' evaluation of the Company's price competitiveness.		40%	30%	30%		
Product price survey results (total number of occurrences)		40%	30%	30%		





## CUSTOMER SATISFACTION LEVEL

2022

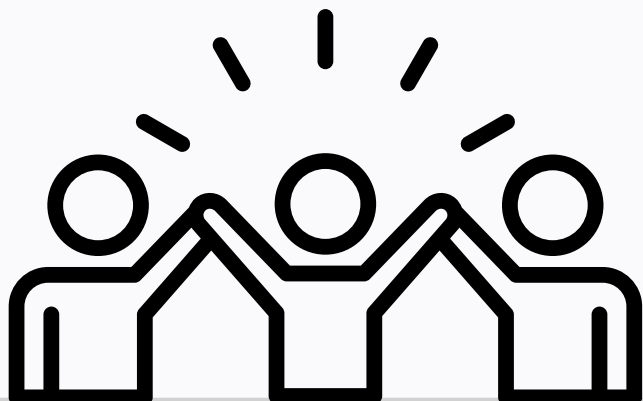
92.8%

2023

91.4%

2024

91.8%







# Employee Relations Management



## Gender equality and diversity

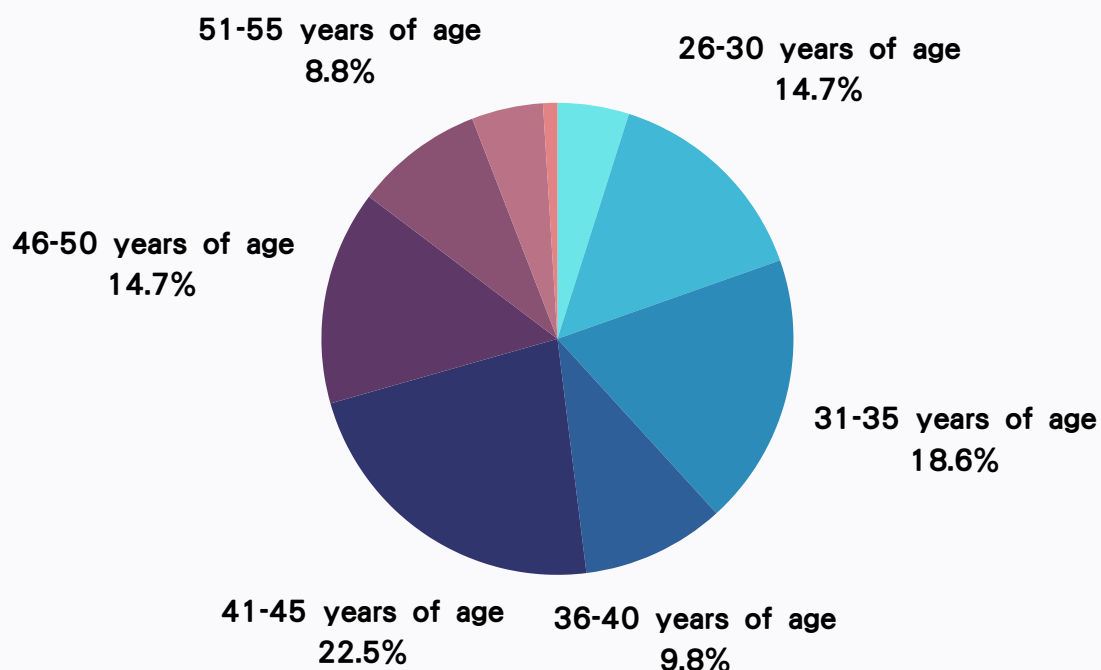
ExcellianceMos is dedicated to offering its employees a respectful and secure working environment. We uphold diversity in employment, equity in compensation and advancement opportunities, and guarantee that employees will not experience discrimination, harassment, or unequal treatment based on race, gender, religious beliefs, age, political affiliation, or any other status protected by relevant laws and regulations.

ExcellianceMos's achievements in human resource diversity and gender equality, along with its dedication to employee welfare, community engagement, and corporate responsibility, have garnered the Silver Award in the "2023 Happy Enterprise" from the 1111 Job Bank, as well as ongoing recognition for the "2024 Sports Enterprise Certification" from the Sports Administration.



## Human resources framework

Thirty-nine percent of the employees are aged between 21 and 35, indicating that the company places significant emphasis on the development of the new generation of human resources and the transfer of experience.

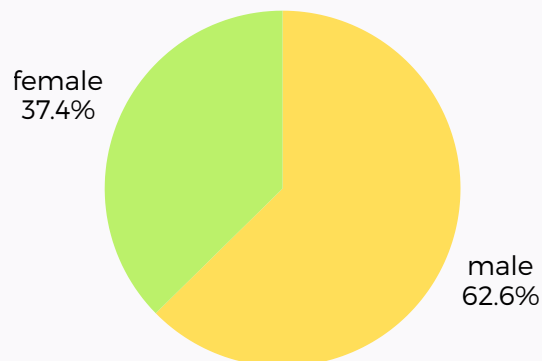


Employ nearly 100% full-time employees, fully supporting and safeguarding the employment rights of individuals with disabilities in compliance with legal standards. Hire one individual with a disability in 2024, ensuring equal employment opportunities.





## Employee gender ratio



## Gender distribution of supervisors across all levels

Given the characteristics of the technology industry and the employment market, the majority of employees at Jieli Technology are male.

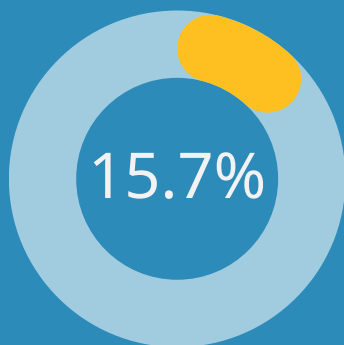
Item	Male	Female	Subtotal	Percentage
Top-level management (Vice President and above)	3	0	3	3%
Middle-level and first-line management (Vice President and above)	8	7	15	17%
General employee	47	24	71	80%
Total	58	31	89	100%

## RECRUITMENT AND RETENTION

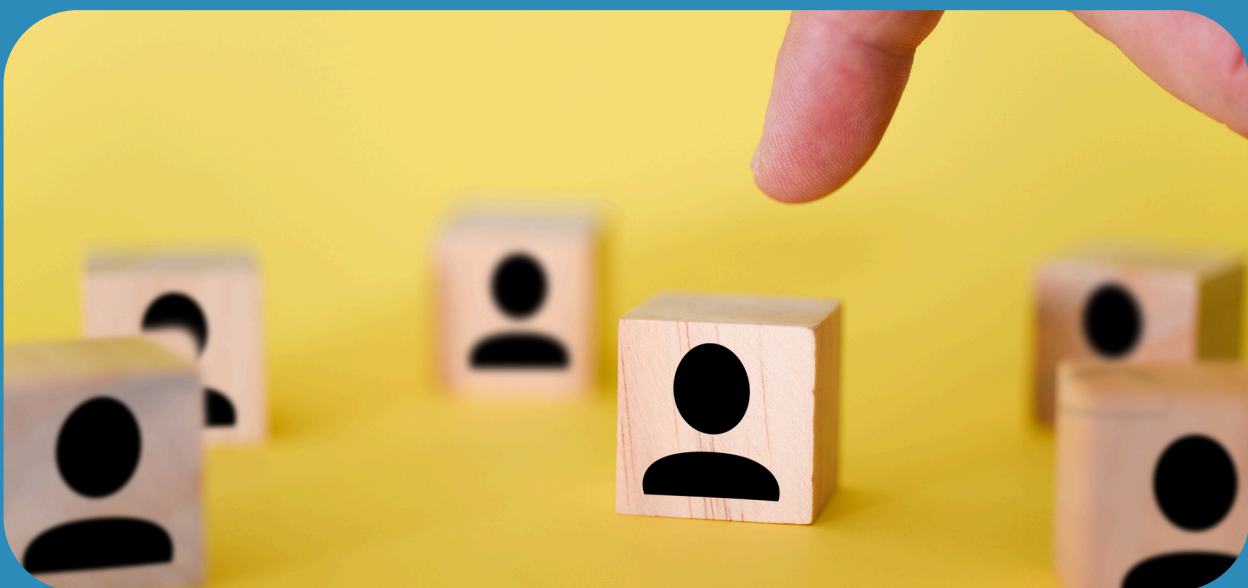
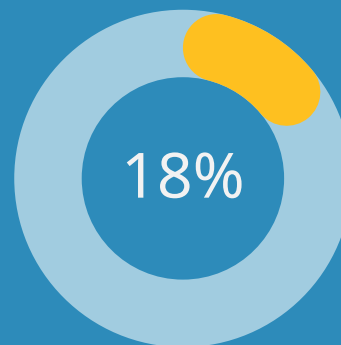
To enhance our talent pool, we not only track new hires and departures but also emphasize application rates, onboarding rates, new hire development, and retention. Through initiatives such as our new hire support system and exit interviews, we aim to consistently attract a robust influx of talent.

In 2024, we successfully onboarded 14 new colleagues, approximately 28.57% of whom were dynamic individuals under the age of 30. This sustains our vibrant team environment and drives product diversification and innovation. According to Group statistics, we will have a total of 90 employees globally in 2024 (88 in China, including expatriates, and 2 internationally). The overall turnover rate is illustrated in the figure:

2024 New Hire Ratio



2024 employee attrition rate





# EMPLOYEE TRAINING AND DEVELOPMENT



## Pre-employment training

The HR department assists new employees in acclimating to the company culture and familiarizing themselves with their job responsibilities.

- Organizational culture
- Overview of the organizational environment
- Safety and health education
- High-quality training
- Professional training for the department



## on-the-job training

### 【 Internal training 】

In order to inherit the professional profession, supervisors or colleagues with expertise are invited to serve as lecturers.

### 【 External training 】

For job professional needs, please submit an application in accordance with the company's "Education and Training Operation Procedures".

The Human Resources Department carefully plans various professional and technical education and training courses every year, such as presentation skills, interpersonal relationship establishment and communication, project management, etc., to improve individual work efficiency and methods and promote cross-department teamwork.

# TRAINING MATERIALS AND IMPLEMENTATION OUTCOMES IN 2024

## MANAGEMENT FUNCTION TRAINING

Offer courses in project management, effective interpersonal communication and consensus-building, problem analysis and resolution, as well as strategies for integrating work and life to enhance employees' management and problem-solving skills.

## LANGUAGE PROFICIENCY DEVELOPMENT

In addition to in-person courses, we also provide English courses with online instructors. This approach offers flexible and varied teaching methods to accommodate diverse learning needs and improve the language proficiency of all employees at JL Technology.



## NEW EMPLOYEE ORIENTATION

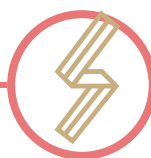
- On their first day of employment, employees will be introduced to the company's policies and regulations. One to two months after their start date, they will participate in a half-day course that emphasizes the company's common language, including core values, responsibilities, and PDCA, to enhance their understanding of the corporate culture.
- All units are accountable for developing the training framework for new personnel within the department.
- ExcellianceMos places significant emphasis on workplace and laboratory safety. All colleagues in the engineering department must complete laboratory safety training prior to entering the laboratory to operate instruments.
- Other related courses encompass vital subjects including safety and health management, prevention of workplace sexual harassment, prevention of insider trading, adherence to trade secret laws, and compliance with integrity management regulations, achieving a completion rate of 100%.

# TRAINING MATERIALS AND IMPLEMENTATION OUTCOMES IN 2024



## EXTERNAL TRAINING

- Training mandated by laws and regulations includes continuing education for accounting supervisors, training for internal audit personnel, and instruction for accounting supervisors and internal audit personnel agents; on-the-job training for firefighters and emergency personnel as stipulated by the Occupational Safety and Health Act; on-the-job training for occupational safety and health supervisors; and education and training in legal compliance, along with network information security.
- In addition to the legally mandated courses and training, Jieli Technology offers programs aligned with the company's primary business development strategies in recent years, aimed at strengthening professional skills and enhancing the organization's competitiveness.
- Net-zero sustainable talent development: Through course training, students will acquire the skills to calculate greenhouse gas carbon emissions, comprehend carbon footprinting methodologies, and grasp practices for greenhouse gas quantification and verification, thereby enhancing their carbon management capabilities and awareness.



## TECHNICAL ENGINEERING EDUCATION

Deliver external professional and technical training tailored to the specific needs of each department.



# Talent development

The total number of classes available in 2024 has reached 62, consistent with last year's offering of 62 classes. The cumulative class hours have amounted to 236.50 hours, reflecting an increase of 11.98% from last year's total of 211.20 hours.

project	2023(C)	2024(D)	Difference (%) (D - C) / C
Current number of classes	62	62	0.00
Actual hours	211.20	236.50	11.98
Total number of participants	89	87	-2.25

Note: Training of personnel in Taiwan

The average learning hours per colleague in 2024 are projected to be 24.11 hours, reflecting a decrease of 16.92% from last year's 29.02 hours.

project	2023 (C)	2024 (D)	Difference (%) (D - C) / C
Number of individuals (A)	89	87	-2.25
Total study hours (B)	2583	2098	-18.78
Average study hours (B/A)	29.10	32.40	11.34



# WORKING ENVIRONMENT AND EMPLOYEE PERSONAL SAFETY PROTECTION MEASURES



Environmental safety: EMC's office is self-owned. In addition to cooperating with the building's regular testing and maintenance of fire safety equipment and the maintenance and inspection of various public equipment, it also conducts regular drinking water testing every quarter, carbon dioxide concentration monitoring every six months, and annual Clean and disinfect the office environment.



Environmental access control security: In addition to building security management, there is an access control card system during the day and night; there are company security and photography systems during the day, night and holidays to maintain the safety of the company's entry, exit and personnel.



Disaster prevention and response: In accordance with the "Occupational Safety and Health Law", personnel such as labor safety and health business managers, fire management personnel, and first aid personnel are set up, and training is carried out in accordance with labor safety education and training rules.



Industrial safety performance: According to statistics from the Occupational Safety and Health Administration of the Ministry of Labor, EMC has had 0 deaths and disability accidents caused by employee disabling injuries in the past two years.



Employee health care: In accordance with the "Labor Health Protection Rules", new employees undergo general health examinations. In-service employees undergo regular health examinations that are better than the "Labor Health Protection Rules", and provide inspection items that are better than those prescribed by law, and open to family members to enjoy the same at their own expense. Offer Check.



Education and training: A healthy and safe workplace environment relies on the joint efforts of the company and employees. In addition to ensuring the safety of hardware facilities, employees must receive necessary industrial safety education and training when they arrive at work, and conduct regular fire safety education drills and fire drills for all employees. Conduct emergency response training and drills to enhance the safety awareness of all employees.

## WORKING ENVIRONMENT AND MEASURES FOR THE PROTECTION OF EMPLOYEE PERSONAL SAFETY



In accordance with the Personal Data Protection Act, our organization has instituted the "Personal Data Protection Management Measures," alongside stringent personal data privacy security management and protection protocols. We establish data standards and classifications and implement a data access control mechanism to ensure effective governance and safeguarding of data access and sharing, as well as the availability, integrity, and confidentiality of data. These measures are applicable across our operations, including our branches in Taiwan and abroad. To enhance the management of privacy risks, our Human Resources department has created an email address at [wecare@excelliancemos.com](mailto:wecare@excelliancemos.com), establishing a communication platform for compliance with the Personal Data Protection Act and offering support for personal data protection. Our "Personal Data Protection Management Measures" are as follows:

The quantitative data and management indicators pertaining to the personal information protection policy for 2024 are as follows:

- Personal Information Protection Training Course for New Employees All new employees must complete the personal information use consent and personal information protection training course upon joining the company. A total of 14 individuals have successfully completed the course, which spans a total of 14 hours.
- Incident response and risk mitigation

In 2024, there were no complaints regarding personal information and no violations of the Personal Information Protection Act.



# Supplier Management

## Supplier Management Policy

**01**

### IMPROVE COST LEADERSHIP CAPABILITIES

Integrate internal and external resources to achieve the most competitive supply chain value through strategic cooperation.

**02**

### ESTABLISH SUSTAINABLE SUPPLY CHAIN CAPABILITIES

Drive suppliers to improve their economic, social and environmental performance, and drive their sustainable development.

**03**

### BUILD A GREEN SUPPLY CHAIN

Promote suppliers to move from energy conservation and carbon reduction to circular economy.

**04**

### PAY ATTENTION TO ENVIRONMENTAL FRIENDLINESS

Actively implement green procurement, pursue economic benefits and take into account environmental friendliness.

**05**

### NO COMPROMISE ON CONFLICT MINERALS

Ensure products and supply chains do not contain conflict minerals.

**06**

### IMPLEMENT SUSTAINABLE RISK MANAGEMENT

Pay attention to suppliers' energy resource use and water resource management to cope with the impact of extreme climate change on the supply chain.

**07**

### PAY ATTENTION TO ENVIRONMENTAL ISSUES

Strengthen the reuse of waste resources and strive to reduce the impact of environmental pollution.

To expedite alignment with international standards, ExcellianceMos's suppliers have developed a supplier code of conduct that references pertinent international requirements, including those outlined in the United Nations Universal Declaration of Human Rights concerning labor rights, occupational safety and health, environmental protection, and anti-corruption measures. These standards are subsequently incorporated into daily supply chain management via supplier assessments, audit protocols, performance evaluations, training initiatives, and supplier forums and recognition programs.

### Supplier evaluation

- All suppliers must pass supplier assessments and comply with the Supplier Code of Conduct.
- Process-related raw material suppliers: must pass ISO9001 quality management system certification.
- Local suppliers: Obtain a valid factory registration certificate and ISO14001 environmental certification issued by the local government based on business.

### Supplier audit

The company has set up an audit team and a coaching team to track and improve the progress of suppliers' deficiencies, jointly improve quality and technology, refine processes, increase yields, strengthen environmental, safety and health performance, introduce automation to increase production capacity, and require a joint commitment to waste reduction.

### Supplier training

The company will hold trainings and small forums from time to time to effectively improve environmental protection, safety and health performance and comply with international standards through different forms of guidance and communication. The courses include workplace hygiene, employee health, fire maintenance, regulatory risks, and professional ethics and conflicts. mineral.

### Supplier Forum and Recognition

The company holds a supply chain management forum every year. In addition to conveying the sustainability philosophy and goals of ExcellianceMos, the forum also commends outstanding performance and contributions in four major aspects: quality improvement, cost reduction, delivery assurance, and sustainable performance. Excellent supplier.



# POLICY OF HUMAN RIGHTS

ExcellianceMos strictly adheres to the laws and regulations of Taiwan and the locations of its subsidiaries, while also upholding internationally recognized human rights standards, including the International Bill of Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, and the Ten Principles of the United Nations Global Compact. Furthermore, we implement practices aligned with the Responsible Business Alliance Code of Conduct, ensuring that all employees, contract and temporary staff, and interns are treated with dignity and respect.

We execute the human rights policy of ExcellianceMos in alignment with the subsequent implementation guidelines and establish the "Supplier and Outsourcer Control Procedure" to mandate that suppliers adhere to the same standards.

## Human Rights Evaluation

ExcellianceMos designed its own "Human Rights Risk Assessment Management Form" and referred to the standardized risk assessment template (SAQ) designed by the "Human Rights Risk Assessment Management Form" (referred to as SAQ) designed by the Responsible Business Alliance to self-assess workplace inclusivity, maternal protection, child labor, and employment in its business. Discrimination and sexual harassment, occupational safety management, employee health management, overtime work and labor disputes, etc. From 2023 to 2024, the risk assessment results of the parent company and subsidiaries are both low risk.

## Human Rights Issues and Practices

- Provide a safe and healthy working environment
- Eliminate illegal discrimination to ensure equal job opportunities
- No child labor
- Prohibition of forced labor
- Help employees maintain physical and mental health and work-life balance

## Human Rights Risk Mitigation Strategies

- In 2021, colleagues participated in a total of 535 training sessions related to human rights protection, amounting to 1,091 hours.
- In 2022, the total number of training sessions related to human rights protection provided to colleagues was 808 person-times, amounting to 2,503 hours.
- In 2023, the total number of hours dedicated to human rights protection training for colleagues amounted to 1,079 person-times, resulting in a cumulative total of 2,583 hours.
- In 2024, the total number of hours dedicated to human rights protection training for colleagues reached 959 person-times, amounting to 2,098 hours.

In the future, we will maintain our focus on human rights protection issues and promote relevant education and training to enhance awareness of human rights and mitigate associated risks.

In the future, we will maintain our focus on human rights protection issues and promote relevant education and training to enhance awareness of human rights and mitigate associated risks.

# REGULAR SUPPLIER EVALUATION

Qualified suppliers (outsourced processing plants) undergo annual evaluations by the company's pertinent departments to ensure the quality, delivery timelines, and competitive pricing of these facilities. The criteria and standards for evaluation are as follows:

The scoring system categorizes the quality of evidence as follows: A+  $\geq 90\%$ , 89%  $\geq A \geq 80\%$ , 79%  $\geq B \geq 70\%$ , 69%  $\geq C \geq 60\%$ , D  $\leq 59\%$ .

Total score C; kindly request the Materials Department to utilize it as a reference for reducing the production ratio.

If the total score is D, the Quality Assurance Department will reach out to the Operations Center Manager to suggest suspending the purchase or exploring an alternative solution.

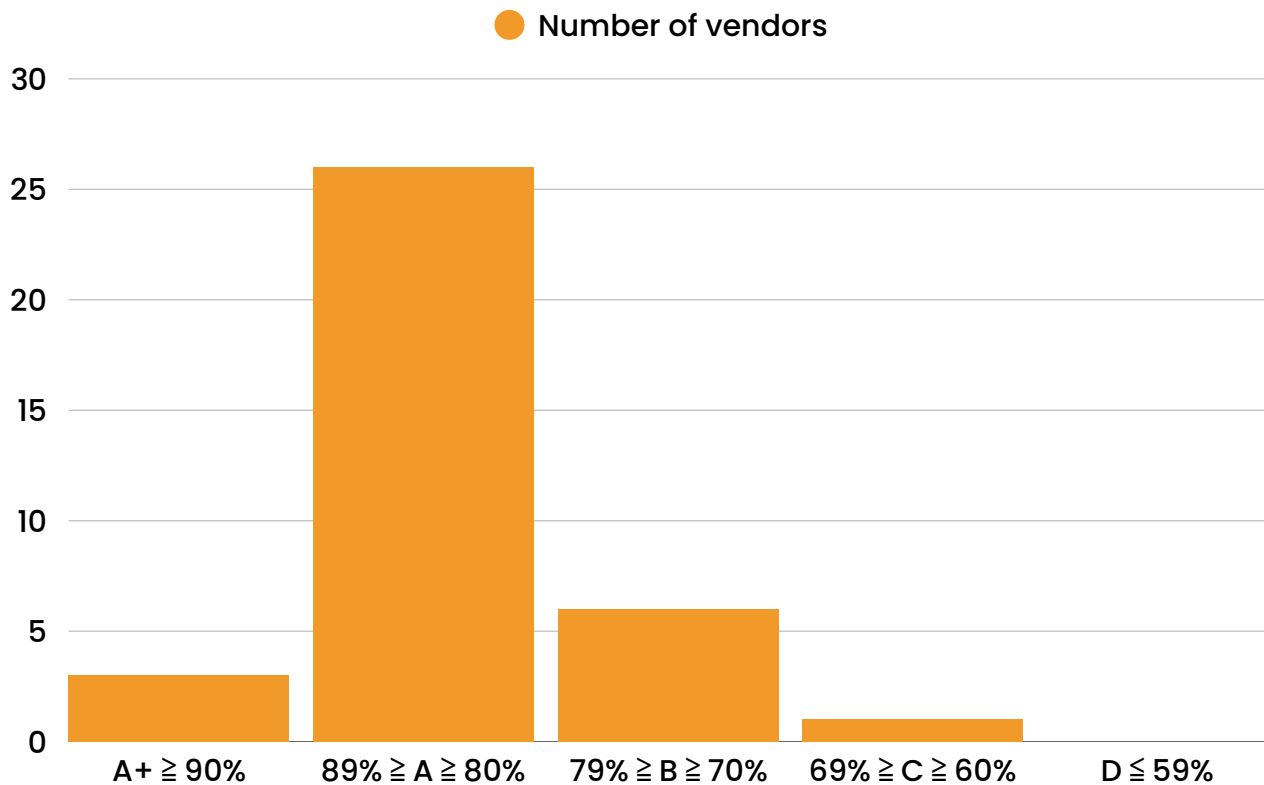
Item	Score	Grading Considerations
Transaction amount	Important reference indicators for evaluation	<ol style="list-style-type: none"> <li>1. There is no supply in the evaluation range.</li> <li>2. There is no transaction amount within the evaluation range.</li> </ol>
Cost	25%	<ol style="list-style-type: none"> <li>1. Price (compared to peers).</li> <li>2. COST DOWNT (compared to peers)</li> </ol>
Delivery	10%	(The actual purchase date is later than the manufacturer's confirmed delivery date) Number of transactions/number of purchases
Coordination	5%	<ol style="list-style-type: none"> <li>1. Failure to cooperate with production capacity deployment will result in 1 point being deducted.</li> </ol>
Compensation status	10%	<ol style="list-style-type: none"> <li>1. If the scrap claim is not completed within 3 months, 1 point will be deducted for each time.</li> <li>2. If the scrap claim is not completed within 6 months, 5 points will be deducted for each time.</li> </ol>
Process technology	10%	<ol style="list-style-type: none"> <li>1. If the trial fails, 1 point will be deducted.</li> </ol>

# REGULAR SUPPLIER EVALUATION

Item	Score	Grading Considerations
Exception troubleshooting	5%	1. Slow troubleshooting of trial production anomalies leads to delay in delivery, 3 points will be deducted for each time
Prototype Maintenance	5%	1. If you refuse the trial work, 1 point will be deducted for each time. 2. If you reject 3 prototypes in a row within 1 month, 5 points will be deducted.
Product inspection quality	5%	1. If an abnormality is found in the IQC&OQC inspection, 1 point will be deducted for each time. 2. IQC&OQC inspection found that the same defect occurred 3 times in January, 5 points will be deducted 3. If returned after IQC&OQC inspection, 5 points will be deducted for each time.
Major exceptions & customer complaints	25%	<p>Major exceptions &amp; customer complaints → When major exceptions &amp; customer complaints cannot be resolved through quality assurance and suppliers &amp; outsourcers, the quality control supervisor will contact the material department and product department; after assessing that there are no supply problems, When it is determined that suppliers &amp; outsourcers need to completely stop supplying, the outsourcers will be evaluated regularly and the total score will be reset to zero.</p> <p>1. Major exception</p> <p>1-1. The outsourcer is responsible for the production process. If the product is scrapped &gt; NT50K, 1 point will be deducted for each time.</p> <p>1-2. Only contact Jieli if the products produced by the manufacturing process are shipped abnormally, and 5 points will be deducted for each time.</p> <p>2. Customer complaints</p> <p>2-1. If the outsourcer is responsible for the customer complaint, 3 points will be deducted for each incident.</p> <p>2-2. When a customer complaint occurs, the outsourcer has the same responsibility If it happens twice in half a year, 5 points will be deducted.</p>

# Routine supplier assessment

In March 2024, all principal product manufacturing suppliers satisfied the ExcellianceMos assessment criteria as outlined in the preceding evaluation.



# SAVE THE ENVIRONMENT

## 環境管理

Environment Management





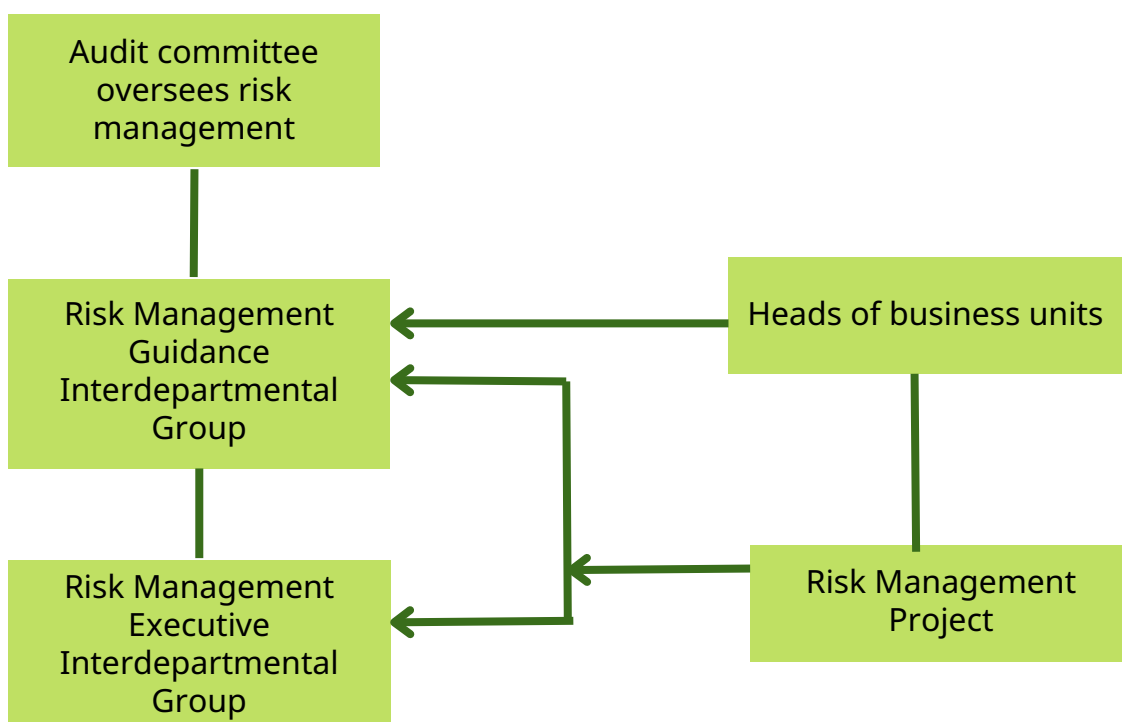
# RISK MANAGEMENT

## Risk Management Policy

The Company instituted a "Risk Management Policy," ratified by the Board of Directors in 2020, serving as the primary guiding principle for the Company's risk management framework. This policy delineates various risks pertinent to the Company and its subsidiaries, aligning with the overall operational guidelines. Its objectives include mitigating potential losses within acceptable risk thresholds, enhancing shareholder value, and optimizing resource allocation.

## Risk Management Scope

The Company's risk management framework includes market risk, investment risk, credit risk, hazard risk, operational risk, legal risk, and various other risks. The Company performs risk assessments concerning environmental, social, and corporate governance issues pertinent to its operations, guided by the principle of materiality.



# Risk management operations

All members of the Audit Committee supervised the risk management of the risk environment of each business unit of ExcellianceMos and the risk control measures and risk management operations adopted to report its operations to the board of directors on October 31, 2023. Report to the Audit Committee on February 21, 2024.

Item	Content	Risk environment	Risk control measures adopted	Operational situation
Market Risk	Including factors such as domestic and foreign economic, technological changes, and industrial changes.	Low	Annual ISO 9001 quality management system risk and opportunity assessment report.	Annual (internal) audit projects. During the validity period of the license, the internal annual assessment 2024 ISO 9001 quality management system risk and opportunity assessment report will be carried out.
Investment Risk	Including high-risk and high-leverage, derivatives trading, financial management and other market price fluctuations.	Low	Procedures for acquiring or disposing of assets. Approval authority table.	Annual (internal) audit projects.
Credit Risk	It refers to the failure of customers, suppliers and transaction partners to fulfill their agreements or obligations.	Low	Contract review management procedures. Customer credit management procedures.	Annual (internal) audit projects.

Item	Content	Risk environment	Risk control measures adopted	Operational situation
Operational Risk	Pertains to deficiencies in internal control, quality assurance in research and development, personnel management, and inaccuracies within information systems or errors.	Low	Research and development training programs. Materials, quality assurance, and business training programs.	Annual external audit project. 12 hours of training for the R&D department in 2024. 2024 Materials Department Training Course: 1.5 hours. 2024 Quality Assurance Department Training Course: 5 hours. 2024 Business Department Training Course: 1 hour.
Hazardous Risks	Pertains to the likelihood of significant hazardous events and the associated risk of losses.	Low	Work regulations. Safety and hygiene protocols. Annual security assessments in Hsinchu County and external organizations	Annual external audit project. Conduct the 2024 annual security inspection for Hsinchu County and third-party entities.

Item	Content	Risk environment	Risk control measures adopted	Operational situation
Legal Liabilities	This arises from noncompliance with applicable laws and regulations, the contract's inherent legal invalidity, or other considerations.	Low	Internal control audit - adherence to laws and regulations. Trade Secret Law Expert Lecture Series	Annual internal audit project: 12 hours of continuing education and training for accounting supervisors. Twelve hours of continuing education and training for accounting supervisors and financial statement preparers. Auditors and their representatives shall complete 12 hours of continuing education and training. Six hours of practical training on prevalent deficiencies in financial report review and essential internal control regulations. 7.5 hours of education and training in labor law. Trade Secret Law Expert Lecture Series - 2024 New Employee Education and Training Program, 7 hours. 1.5 hours of discussion on domestic and international trademark systems and associated practices

Item	Content	Risk environment	Risk control measures adopted	Operational situation
Additional risks	The Company performs risk assessments concerning environmental, social, and corporate governance issues associated with its operations, adhering to the principle of materiality.	Low	<p>Environment: Achieved ISO 14001 environmental management system certification.</p> <p>Social aspects:</p> <p>Management of safety and health risks, prevention of occupational hazards, and safeguarding employee health and safety.</p> <p>Annual foundational training for the civil defense team.</p> <p>Annual fire prevention manager in-service education and training program.</p> <p>On-the-job training and educational programs for occupational safety and health managers.</p> <p>Annual in-service education and training (refresher) courses for first aid personnel.</p> <p>Annual Taiyuan Fire Self-Defense Team Training Program.</p> <p>Corporate Governance: Continuing Education Certificate for Company Directors: 6 hours annually per individual (12 hours for first-time directors).</p> <p>Corporate Governance Supervisor Training Certificate: 12 hours annually per individual (18 hours for new employees).</p>	<p>Annual external audit projects</p> <p>Four hours of foundational training for the Civil Defense Team in 2024.</p> <p>8 hours of training for the Taiyuan Fire Self-Defense Team in 2024.</p> <p>Annual in-service training (refresher) course for first aid personnel: three hours.</p> <p>2024 Annual Certificate for 62 Hours of Continuing Education for Company Directors.</p> <p>2024 Advanced Training Certificate in Corporate Governance Supervision, 12 hours.</p>



# ENVIRONMENTAL MANAGEMENT SYSTEM



## Environmental management and environmental policy

ExcellianceMos is dedicated to advancing environmental sustainability, energy conservation, and carbon reduction, while exploring all viable methods to address and adapt to climate change. The company is proactively investing in energy-efficient products:

ExcellianceMos has successfully achieved ISO 14001 certification for its environmental management system. Adhering to the PDCA management cycle, we employ a systematic approach to ensure alignment between our environmental protection objectives and implementation strategies. Additionally, we have established a mechanism for pollution prevention and enhancement, allowing ExcellianceMos to exert a more significant impact on environmental protection.

- ▶ Utilize power management technology to minimize system power loss.
- ▶ Develop advanced power conversion technology that autonomously assesses the power supply status of the system and transitions to the optimal mode, thereby enhancing conversion efficiency and minimizing energy loss.

ExcellianceMos remains committed to implementing energy-saving and carbon-reduction initiatives across all offices. In 2024, the per capita electricity consumption was 3,836.09 kWh, reflecting a 5.45% increase in per capita kWh savings compared to the prior year. Additionally, in 2024, all T5 light bulbs in the offices were replaced with LED bulbs, and a 1% energy-saving target has been established for 2025.

ExcellianceMos is a fabless semiconductor firm primarily engaged in integrated circuit design. All wafer fabrication, packaging, and testing processes are outsourced to external vendors. Consequently, ExcellianceMos emphasizes the implementation of environmentally sustainable product design, green procurement, and the management of outsourced vendors, aiming to minimize resource and energy waste while ensuring the safety and health of its employees.

# ENERGY MANAGEMENT PLAN

The objective for 2024 was to elevate electricity consumption by 3.13% relative to the baseline year of 2023, which recorded 1,191,785 megajoules. While this target was not met, the forthcoming goal for the period of 2025-2030 is to decrease electricity usage by 1% in comparison to 2023.

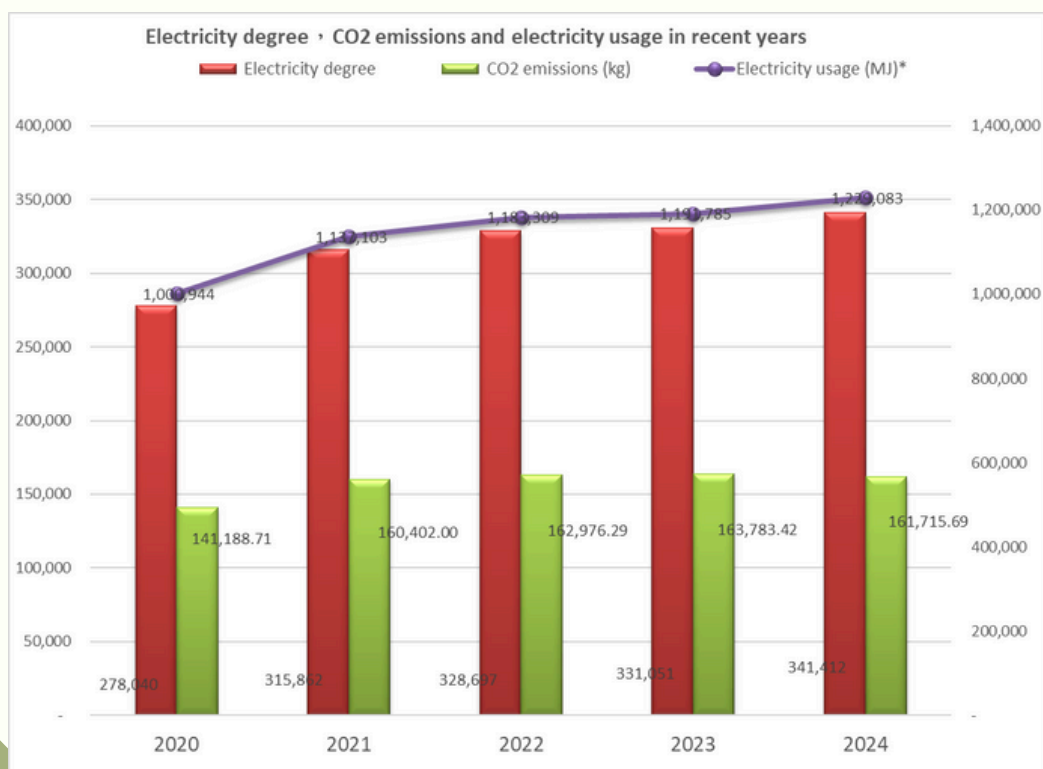
Aiming to conserve 1% of electrical energy annually, we implement energy-saving measures and carbon reduction strategies while consistently assessing and upgrading energy-efficient equipment to minimize energy consumption and carbon emissions. Furthermore, the Company has pledged to utilize 10% renewable energy by 2030 and achieve 100% renewable energy by 2050, in alignment with RE100.

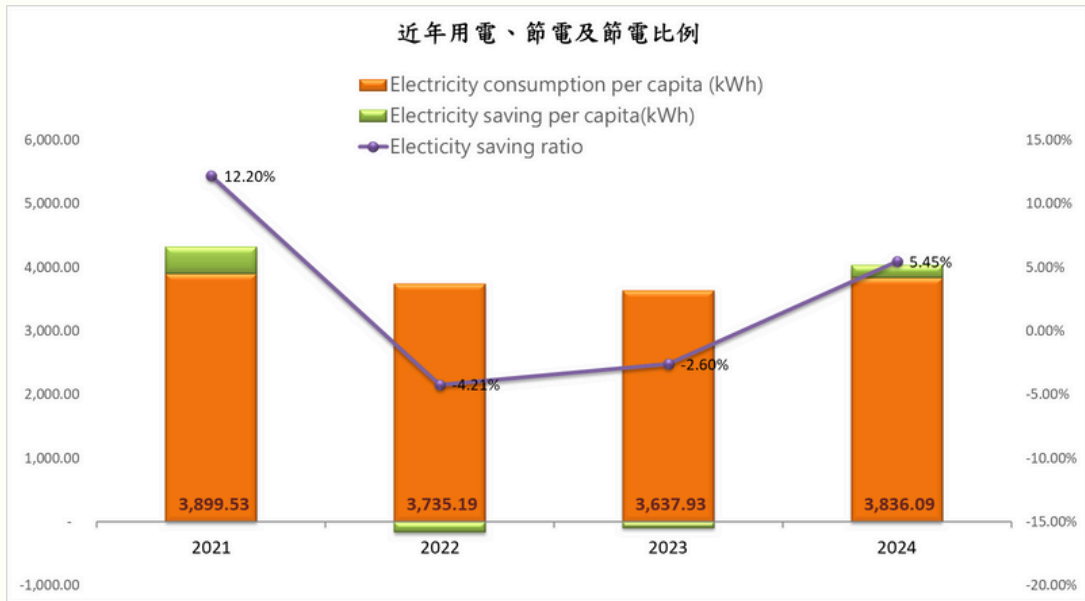


## Energy saving installation

- The main button switch is set to prevent colleagues from forgetting to turn off the air-conditioning blower after get off work.
- Office lighting zoning is marked to facilitate the use of zoning lights by colleagues when commuting to and from work.
- Save electricity and turn off the lights for one hour during the lunch break.
- All T5 lamps in the office have been replaced by LED lamps.
- Please turn off the lights to remind you to save energy.
- The ice water main unit was replaced with a new one to reduce carbon emissions.

ExcellianceMos purchases all its power sources from Taiwan Electric Power Company. In 2024, ExcellianceMos's electricity usage based on the electricity bill was 341,412 kilowatt hours, equivalent to 1,191,785 million joules (1 kilowatt hour of electricity = 3.6 million joules), an increase of 3.13% from the previous year. The increase was due to the increase in employment in 2024. Laboratory equipment and computer equipment were added, and power usage increased.





## Energy intensity

In 2024, the electricity energy intensity reached 20.18%, reflecting a 4.88% increase from the previous year (19.10% in 2023), while energy consumption rose by 3.12% (10,361 kWh).

### Energy intensity metrics

Calculation unit	2022	2023	2024
Annual revenue (in thousand NTD)	2,334,541	1,733,182	1,691,956
Annual electricity consumption (kWh)	328,697	331,051	341,412
Electricity energy intensity % (Note 1)	14.08	19.10	20.18

Note 1: Energy intensity = Annual electricity usage/Annual revenue

Note 2: Increase in energy usage/increase degree = (Usage in the current year - Usage in the previous year)/Usage in the previous year



# Energy conservation or management of green energy investments

Perpetual Development Bonds are a financial instrument designed to fund environmentally and socially sustainable development projects, with the objective of fostering green investment and social responsibility.

Perpetual bonds are financial instruments issued by entities to generate capital for initiatives that foster environmental protection, social welfare, and sustainable development. These bonds generally encompass the following categories: Green bonds: Proceeds are allocated to environmentally sustainable projects, including renewable energy, energy efficiency, and emissions reduction.

Social Responsibility Bonds: Proceeds are allocated to social impact investment initiatives, including enhancements in social welfare, education, and healthcare.

Sustainability bonds: Resources are allocated for both environmental and social benefit initiatives to foster holistic sustainable development.

Sustainability-linked bonds: These bonds feature principal and interest payments tied to the issuer's sustainability performance objectives, motivating companies to integrate sustainability considerations into their operations.

Our company has invested NT\$50,000,000 in a five-year green bond issued by Taiwan Semiconductor Manufacturing Co., Ltd. (Bond Abbreviation: P12 TSMC 2A, Code: B618DG). This bond has received certification as a green bond from the Over-the-Counter Market (OTC). (Please refer to TSMC's 112-2 Limited Assurance Report regarding the Use of Green Bond Proceeds.)



## 發行概況



### 流通在外發行餘額

#### 綠色債券

143檔  
新台幣  
4849億元

#### 社會責任 債券

33檔  
新台幣  
758億元

#### 可持續發 展債券

51檔  
新台幣  
1243億元

#### 可持續發 展連結債 券

6檔  
新台幣  
159億元



### 歷年發行金額

新台幣(億元)

2,000

1,500

1,000

500

0

2017

2018

2019

2020

2021

2022

2023

2024

2025

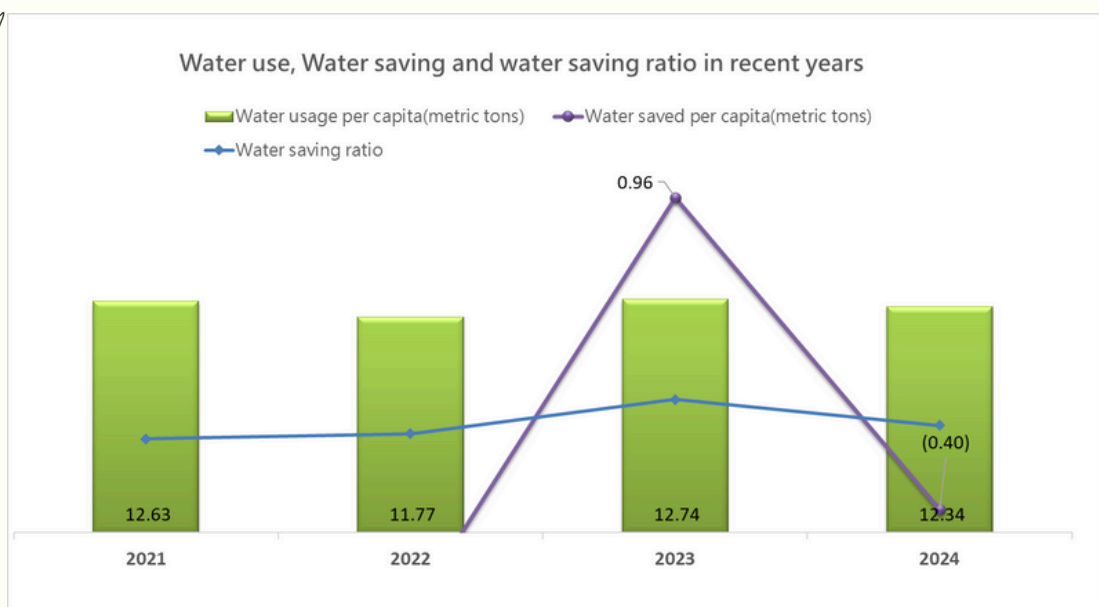
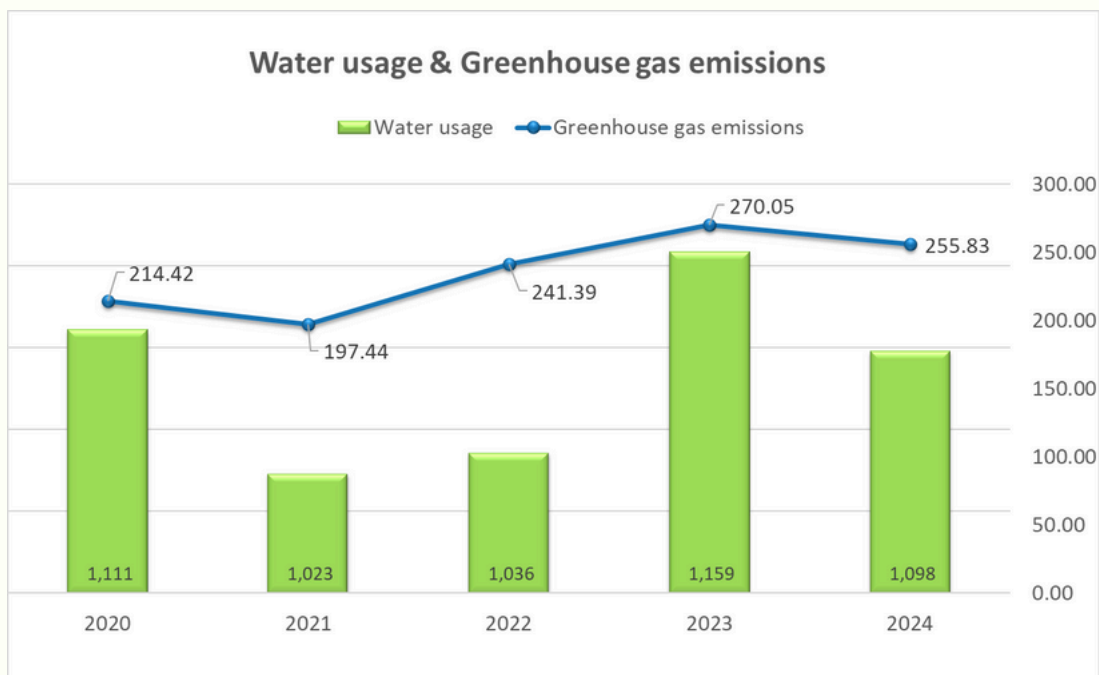
統計資料截至2025年07月21日止

# Water Resource Management



## Water conservation settings

- The faucets are fitted with water-conserving devices.
- The office has decreased the frequency of wet mopping floors and substituted it with electrostatic mops.





# Water Resource Management

The water utilized by the ExcellianceMos Office is sourced from water plants across various districts. The water intensity in 2024 was 0.06%, reflecting a reduction of 0.01% from the previous year (0.07% in 2023), while water consumption decreased by 5.26% (61 degrees) Note 2.



## Water intensity

Water intensity statistics table

Calculation unit	2022	2023	2024
Annual revenue (in thousand NTD)	2,334,541	1,733,182	1,691,956
Annual water consumption (m3)	1,036	1,159	1,098
Water use intensity % (Note1)	0.04	0.07	0.06

Note 1: Water intensity = annual water usage/annual revenue (0.6687 water usage/million yuan turnover) Note 2: Water resource usage increase/degree of increase = (current year usage - previous year usage) /Previous year's usage



## Waste Management

ExcellianceMos is a professional IC design company that does not engage in physical product manufacturing, so it does not generate manufacturing-related waste. General waste (domestic garbage and waste paper, non-hazardous waste 1.1460 (metric tons CO<sub>2</sub>e)) has signed a contract with a legal cleaning company to clean and recycle resource waste every day to implement environmental protection and resource reuse.

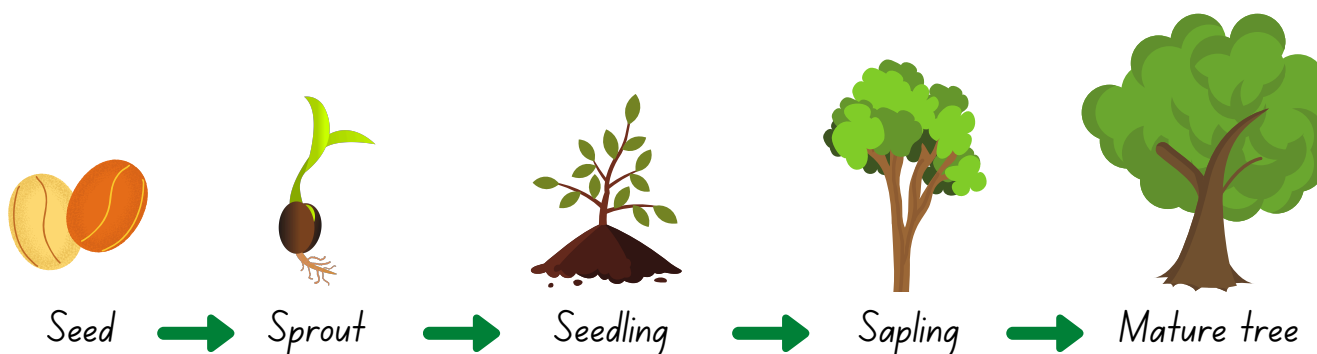
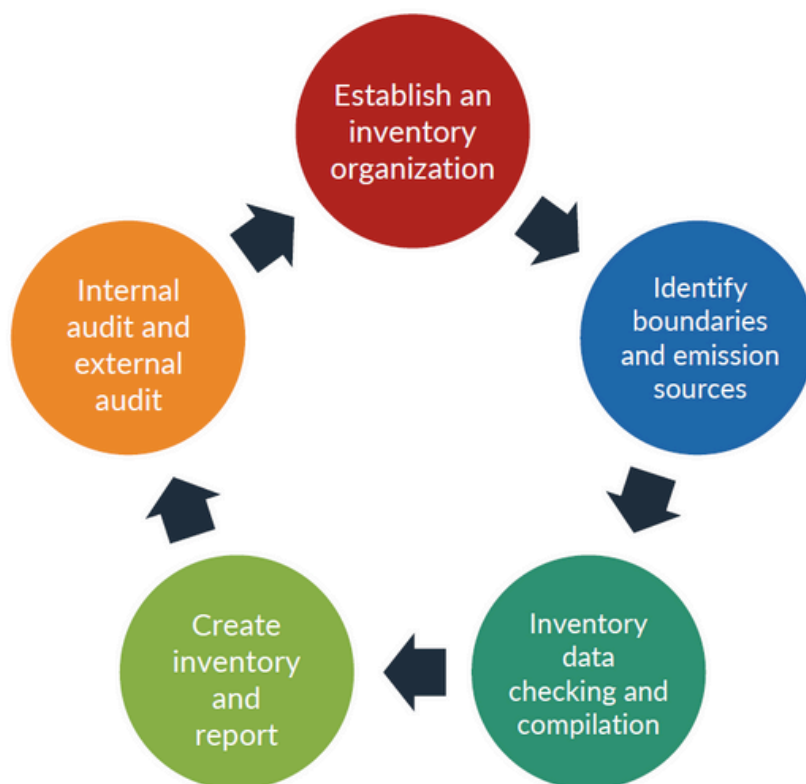
In order to achieve resource recycling and reuse, we promote garbage classification and resource recycling in our office, strengthen waste management and focus on waste reduction, effectively classify, recycle, reuse and properly handle, and continue to improve waste storage , transportation and handling and impact on the environment.

# GREENHOUSE GAS (GHG) INVENTORY PLANNING

Addressing the global imperatives of energy conservation, carbon reduction, and the preservation of environmental resources is a paramount priority for numerous nations today. Mitigating global warming while fostering energy efficiency and reducing carbon emissions has consistently been the shared consensus and objectives of both governments and enterprises.

On March 9, 2022, the Financial Supervisory Commission published the "Sustainable Development Roadmap for Listed Companies," which outlines a timeline for the disclosure of greenhouse gas inventory information by listed companies. This initiative aims to enforce the sustainable development responsibilities of the board of directors and facilitate corporate sustainability by integrating the supply chain through listed entities.

## (1) Inspection procedure



## (2) Operational conditions

The Company has been diligently advancing the greenhouse gas inventory program since 2022. The primary operations are as follows:

The greenhouse gas inventory plan initiated by the Company was assigned to the Finance Manager in February 2025 to compile the pertinent status of the plan and report to the Board of Directors.

## (3) Emissions of greenhouse gases

The primary source of emissions for ExcellianceMos is acquired electricity. As the company's operational scale expands, we are dedicated to enhancing electricity conservation to effectively mitigate greenhouse gas (carbon dioxide) emissions.

The average carbon dioxide emissions per capita for ExcellianceMos in 2024 are 44,049.02 kg (Note 4), and the company has established a carbon reduction target of 1% for 2025.

Year	Total carbon dioxide emissions (kg) (Total greenhouse gas emissions)
2020	141,403.14(Note1)
2021	160,599.44(Note1)
2022	163,217.68(Note1)
2023	2,797,981.00(Note2)
2024	3,920,362.90(Note3)

Note 1: The greenhouse gas emissions inventory for ExcellianceMos from 2020 to 2022 encompasses Scope 1 and Scope 2.

Note 2: The year 2023 signifies the inaugural use of ISO 14064-1:2018 by ExcellianceMos for its greenhouse gas emissions inventory, establishing it as the base year. The total greenhouse gas emissions recorded by ExcellianceMos for this year amounted to 2,797.9810 metric tons CO<sub>2</sub>e/year.

Note 3: The total greenhouse gas emissions of ExcellianceMos in 2024 amount to 3,920.3629 metric tons CO<sub>2</sub>e per year. For further details, please consult P84 Greenhouse Gas Emissions.

Note 4: Average CO<sub>2</sub> emissions per capita = total greenhouse gas emissions for the year / total number of employees for the year (including subsidiaries).

Note 5: Total emissions in 2024 are projected to rise by approximately 1,122.3820 metric tons, primarily as a result of acquiring new equipment, introducing new products, and developing new processes.

#### (4) Greenhouse gas emissions in 2024

Index	Data	Data Boundary	Verified institutions	Confidence Standard	Confidence Interval
Direct (Scope 1) greenhouse gas emissions (metric tons CO <sub>2</sub> e)	78.6316	Parent and subsidiary companies, including consolidated financial statements.	TUV-Rh	ISO14064-3	Parent and subsidiary companies, including consolidated financial statements.
Indirect energy (Scope 2) greenhouse gas emissions (metric tons CO <sub>2</sub> e)	161.7157	Parent and subsidiary companies, including consolidated financial statements.	TUV-Rh	ISO14064-3	Parent and subsidiary companies, including consolidated financial statements.
Other indirect (Scope 3) greenhouse gas emissions (metric tons CO <sub>2</sub> e)	3,680.0156	Parent and subsidiary companies, including consolidated financial statements.	TUV-Rh	ISO14064-3	Parent and subsidiary companies, including consolidated financial statements.
Greenhouse gas emission intensity (metric tons CO <sub>2</sub> e per million yuan in sales)	2.3170	Scope 1 + Scope 2 and Scope 3			



## The influence or extent of influence of the enterprise on greenhouse gas emissions:

(1) The risk of enterprises being subject to regulations related to climate change. Our company is not one of the "first batch of emission sources subject to inventory and registration of greenhouse gas emissions" announced by the "Greenhouse Gas Reduction and Management Act", and there is no risk of violating regulations.

(2) Substantial risks to the enterprise from climate change. The company is a fabless IC design company. If there are substantive risks due to climate change, they should only be caused by the increase in electricity and water demand for air conditioning and office lighting. costs increase. However, global climate anomalies caused by greenhouse gas emissions are occurring more and more frequently, often causing severe disasters and inevitably having a considerable impact on corporate operations. The Company will continue to monitor and implement basic internal carbon reduction and water conservation measures in the hope of minimizing losses when natural disasters occur.







The influence or extent of influence of the enterprise on greenhouse gas emissions:

(3) Climate change presents opportunities for businesses. Our company offers enhanced energy-saving solutions in product design to promote product adoption. Furthermore, we have consistently employed low-pollution manufacturing techniques and environmentally friendly materials. In addition to utilizing lead-free and halogen-free processes throughout all manufacturing stages, the components used in our products not only comply with EU RoHS environmental protection standards but have also received RoHS certification, thereby minimizing the environmental impact of our production activities and aligning with international trends and customer expectations.

(4) The organization's (direct and indirect) greenhouse gas emissions (specify the scope and timeframe of the inventory), as well as whether it has undergone external verification.

Our greenhouse gas emissions inventory has been validated by the external firm TUV Rheinland Taiwan. The projected CO<sub>2</sub> equivalent of our Scope 1, Scope 2, and Scope 3 greenhouse gas emissions for 2024 is 3,920.3629 metric tons of CO<sub>2</sub>e.





## The company's strategies, methods, and objectives for managing greenhouse gas emissions:

(1) Corporate strategies for addressing climate change and managing greenhouse gas emissions Our company operates as a fabless integrated circuit design firm. All greenhouse gas emissions are indirect, primarily stemming from carbon dioxide emissions associated with electricity for air conditioning and domestic water usage. Our energy conservation and carbon reduction plan emphasizes electricity savings. Furthermore, our strategy incorporates environmental impact and carbon reduction considerations from the design phase, embracing green design principles and evaluating the environmental effects of all processes, including raw material production, transportation, product manufacturing, distribution, usage, and post-consumer waste management. Additionally, we implement energy conservation measures throughout our operations to achieve our objectives of reducing greenhouse gas emissions and resource consumption, thereby minimizing our ecological footprint. Recent energy-saving initiatives include encouraging employees to cultivate the habit of turning off lights and power sources, promoting the use of stairs for inter-floor movement, and replacing traditional lighting with LED fixtures to decrease electricity consumption and, consequently, carbon dioxide emissions. Moreover, our company is committed to digitizing approval forms to reduce paper usage, advancing towards a paperless operation. To ensure sustainable resource utilization, we prioritize waste reduction during production, followed by reuse, and finally treatment or disposal. We meticulously select waste removal, treatment, and recycling vendors to ensure accurate waste flow management, minimizing waste generation and enhancing recycling efforts to mitigate environmental risks. We also advocate for water conservation by reducing water consumption and improving efficiency through recycling, aiming for an annual water conservation rate of 1-3%.

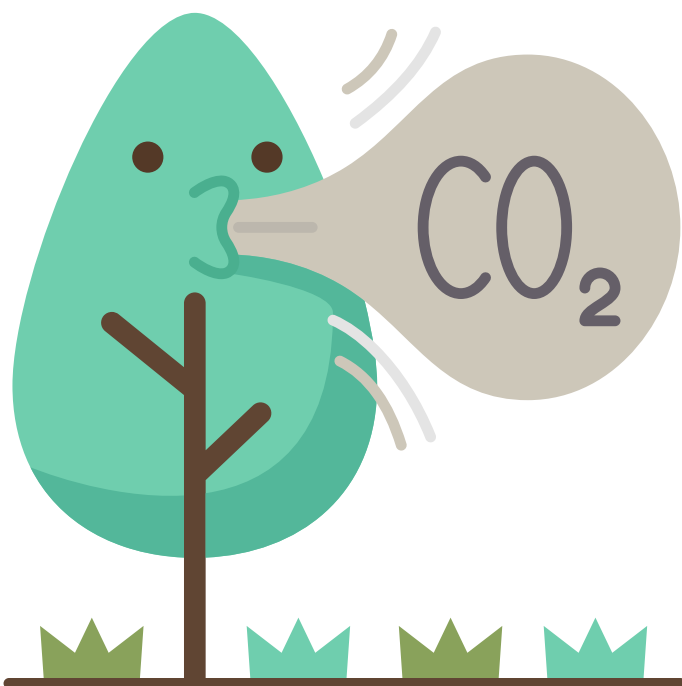
### (2) Targets for the reduction of corporate greenhouse gas emissions

Our company operates within the integrated circuit design sector. The primary contributor to greenhouse gas emissions is the electricity consumed for air conditioning and office lighting. We are committed to advocating for energy-efficient solutions to minimize unnecessary waste.

The company actively advocates for a range of energy reduction initiatives, chooses equipment characterized by high energy efficiency and energy-saving design to minimize corporate and product energy consumption, and selects suppliers that utilize recycled materials to enhance energy efficiency.

(3) Budget and strategize for the reduction of corporate greenhouse gas emissions: Foster the practice of switching off lights and power sources upon exiting the premises, perform routine energy efficiency assessments, motivate employees to utilize stairs rather than elevators, deactivate lighting and air conditioning in unoccupied spaces, and sustain only essential power requirements to minimize electricity consumption and carbon dioxide emissions.

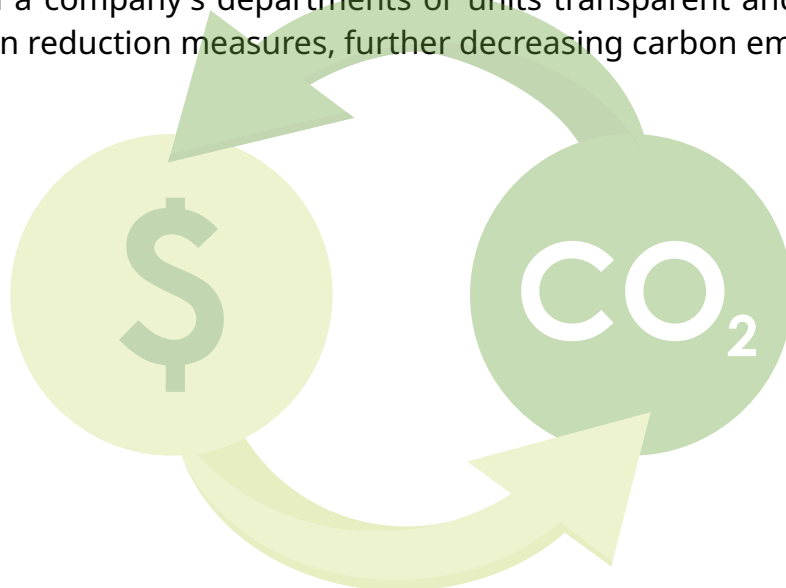
(4) The carbon reduction impact of corporate products or services on customers or consumers is significant. Our company emphasizes sustainable design and offers enhanced energy-saving solutions in product development. We aim to assist customers in creating high-efficiency products characterized by low energy consumption, minimal toxicity, and ease of recycling. This approach seeks to diminish resource consumption throughout the product life cycle and promote the use of consumables and product components that generate less pollution, thereby mitigating environmental impact.



## Basis for establishing the reference price for internal carbon pricing

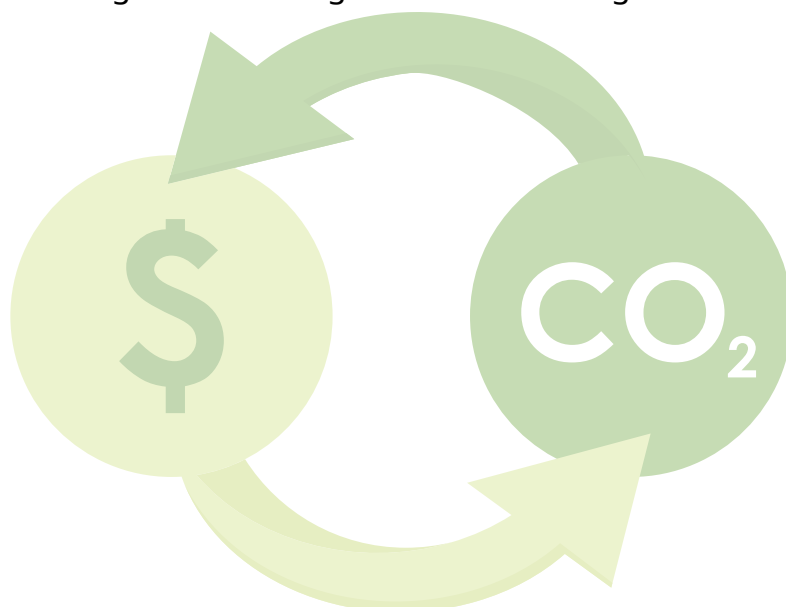
Internal carbon pricing (ICP) serves as a strategic management tool that aligns global low-carbon transition policies with investment requirements, enabling businesses to effectively manage carbon-related risks and capitalize on carbon-related opportunities. This mechanism allows organizations to internalize the external costs associated with carbon emissions, integrating these factors into their decision-making processes and investment evaluations to promote low-carbon development and sustainable investment. Consequently, this approach not only bolsters a company's social reputation and competitive edge but also aids in compliance with governmental carbon emission regulations and market expectations, thereby facilitating the achievement of sustainability objectives. The Carbon Disclosure Project (CDP) indicated in its 2022 report that more than 1,000 companies globally had adopted internal carbon pricing in 2021, with projections suggesting this figure will surpass 2,500 by 2023. A commissioned study by Reuters found that among the 5,345 companies surveyed, 17% implemented internal carbon pricing in 2021, increasing to 20% in 2022, and anticipated to reach 42% by 2024.

The most prevalent forms of internal carbon pricing are "shadow carbon prices" and "internal carbon fees." A "shadow price" represents the estimated value of the damage inflicted by carbon emissions when a company engages in internal investment decisions. Shadow carbon prices typically do not necessitate actual taxation or trading; rather, they function as an internal reference price to assist companies in assessing the environmental benefits of various options, thereby motivating them to adopt more low-carbon development strategies and further diminish carbon emissions. An internal carbon fee is a carbon price imposed internally by a company on its business units or departments. The implementation of an internal carbon fee can render carbon emissions within a company's departments or units transparent and encourage them to adopt emission reduction measures, further decreasing carbon emissions.



Delta Electronics was the pioneering domestic company to adopt internal carbon pricing. This initiative was executed in two distinct phases. The initial phase integrated carbon pricing into internal operational decisions through a shadow price methodology, thereby enhancing incentives for internal units to invest in low-carbon processes. The subsequent phase introduced an internal carbon fee, imposing a charge of \$300 per ton on internal units. The revenue generated was allocated to replace outdated energy-intensive equipment, procure renewable energy, and invest in innovative carbon-reduction technologies. ExcellianceMos utilized this as a benchmark and initially implemented a shadow price as a performance management target for internal investment decisions and product-related departments, motivating all employees to embrace more low-carbon development strategies and reinforcing internal carbon reduction efforts.

Since 2025, ExcellianceMos has regarded internal carbon pricing as an essential instrument for attaining its 2050 net zero objective, implementing science-based targets (SBTs), and participating in RE100. ExcellianceMos has referenced the resolutions from the United Nations Climate Change Conference (COP) and pertinent IPCC documents (IPCC 2013 GWP 100a v1.02), analyzed the principles of carbon pricing market mechanisms across various enterprises, and, in accordance with the Ministry of Environment's "Carbon Fee Collection Regulations," established a carbon fee rate of NT\$300 per metric ton. Additionally, the company engaged a third-party certification firm, TÜV Rheinland, to produce a report compliant with ISO 14067:2018 and the Taiwan Ministry of Environment's carbon footprint program, resulting in the establishment of an internal carbon price (ICP) of NT\$65 per metric ton of CO<sub>2</sub>e per 10,000 units. This internal carbon pricing reference price serves to assess the environmental benefits of various initiatives and the carbon reduction performance management targets of product-related departments. It promotes investment in negative carbon technologies and low-carbon innovations, thereby fostering a stronger commitment among all employees to mitigate carbon emissions and combat global warming and climate change.





# GREEN PRODUCT

As an important provider of IC design services, our direct suppliers have introduced a series of green, environmentally friendly, energy-saving and carbon-reducing activities, and passed the IEC QC080000 standard. The wafers and packaging materials of our products must comply with the EU RoHS Directive 2011/ 65/EU and 2015/863 (adding 4 banned substances DEHP, BBP, DBP, DIBP), and in line with the EU's new chemical policy (Registration, Evaluation, Authorization & Restriction of Chemical substances, REACH chemical regulations). ExcellianceMos promotes green and environmental protection policies and concepts to the entire supply chain. All new product manufacturing suppliers must comply with the relevant requirements of ExcellianceMos's "Environmental Management Substances" control standards, sign relevant regulatory declarations, and pass the review. Then, become a qualified supplier.

Under the influence of climate change, it is urgent to develop renewable energy. For the sake of long-term interests, our company also advocates 100% renewable energy (RE100) and promotes energy conservation and carbon reduction.



## Green product management policy

In order to protect the ecological environment, comply with customers' requirements for green environmental protection and comply with legal requirements, ExcellianceMos has formulated "environmental management substance" control standards for green products.



## Green Product Operation Guidelines

- Requirements for product-related environmentally hazardous substances and REACH substances of high concern:  
ExcellianceMos's environmentally restricted substance content standards establish a "hazardous substance list" in accordance with international regulations (such as RoHS Directive, REACH) and customer specifications. "Restricted content of hazardous substances" and "REACH substances of high concern" are the responsibility of the Quality Assurance Department Collect and formulate.
- Management of environmentally restricted substances from suppliers: In order to ensure that all products delivered to ExcellianceMos meet environmental protection and customer needs, suppliers are required to provide (1) test reports; (2) Material Safety Data Sheets (MSDS) ); (3) Parts ingredient list; (4) Guarantee letter for non-use of environmentally hazardous substances.

# INFORMATION SECURITY POLICY



## Information Security Management Framework

In order to strengthen the company's information security management and ensure data, system and network security, the Information Security Management Office is established as a dedicated information security unit, including a dedicated information security supervisor and at least one dedicated information security personnel responsible for information security Planning and execution of affairs. Among them, the information security risk management structure reports major issues or plans to the board of directors at least once a year.

Information Security  
Management Office



Information security  
manager



Information security  
specialist



## Information security risk management mechanism

Execute management of information room, computer information file security, network security, email security management, information system control access, etc.





## Information Security Policy

The company has formulated "Information Facilities Control Operating Procedures" and "Information Security Operating Procedures" upon approval by the chairman of the board as the highest guiding principles for the company's information security management; it has formulated the company's information operating standards to maximize the effectiveness of corporate computerization. Provide the most real-time information to each unit, serve all computer users in the company, and improve work efficiency.

- Information security policy vision:

- 1.Strengthen personnel awareness.
- 2.Avoid data leakage.
- 3.Implement daily maintenance.
- 4.Make sure the service is available.

- Information security goals:

Establish a safe and reliable computerized operating environment to ensure the security of the company's data, systems, equipment and networks, so as to protect the company's interests and the sustainable operation of the information systems of each unit.

- 1.Conduct information security education and training to promote employees' awareness of communications security and strengthen their understanding of related responsibilities.
- 2.Protect the company's business activity information from unauthorized access and modification to ensure its accuracy and completeness.
- 3.Use legally authorized software and conduct regular internal and external audits to ensure that relevant operations are actually implemented.
- 4.Ensure that the company's key core systems maintain a certain level of system availability.



- Scope of information security:
  1. Personnel management and information security education and training.
  2. Computer system security management.
  3. Network security management.
  4. System access control.
  5. System development and maintenance security management.
  6. Information asset security management.
  7. Physical and environmental security management.
  8. Information system sustainable operation plan management.
  9. Information security audit.
  
- Promote the subsequent information security policies:
  1. Enhancing employee security awareness: Consistently disseminate information regarding potential security threats and strategies for mitigation to prevent employees from inadvertently succumbing to security risks and to bolster their security awareness.
  2. Network attacks and virus threats: Network firewalls implement multi-layered defenses and detection mechanisms, while terminal computers are equipped with anti-virus software for comprehensive monitoring and protection, thereby mitigating network threat intrusions and providing a complete understanding of the security status.
  3. Ensure continuous information services: We perform local and remote backup and restoration exercises for essential operational services and data. In the event of unavoidable damage or disruption to the primary operating system or database, we guarantee adherence to the anticipated information system recovery time.
  4. Protection of confidential business documents: For essential business research and development documents, we employ an independent database system and encrypted file management to safeguard the company's competitive advantage from easy acquisition.

- Information security principles and standards:

1. Consistently advocate for information security education, encompassing information security policies, relevant laws and regulations, operational procedures, and the proper use of IT resources. This initiative aims to foster employees' understanding of the significance of information security and the potential security risks, thereby enhancing their awareness and adherence to information security regulations.
2. To safeguard information systems and files against computer viruses, it is essential to implement detection and prevention measures, as well as establish an active intrusion detection system to address intrusions and malicious attacks, thereby ensuring compliance with computer data security requirements.
3. To safeguard the Company against natural disasters or significant man-made events that could disrupt vital information assets, essential business operations, or communication systems, a policy for information system continuity planning must be implemented.



- Relevant regulations that employees should comply with
  1. Computer data and equipment must not be destroyed, taken out, loaned out, or improperly modified to maintain data integrity.
  2. The use of non-copyrighted software is prohibited.
  3. After entering the host computer, if the operation is completed or the machine is not used for a long time, you should exit the machine to avoid leakage of data confidentiality, damage by others or causing troubles such as computer crashes.
  4. In addition to the principle of convenience, computer equipment should be placed away from tea, coffee, sunlight or humid places to extend its life.
  5. When resigning or handing over old and new positions, the information unit will measure the relevance of the data and make appropriate disposal decisions.
  6. When computer equipment fails to operate normally, users should immediately notify the information unit for inspection or repair.



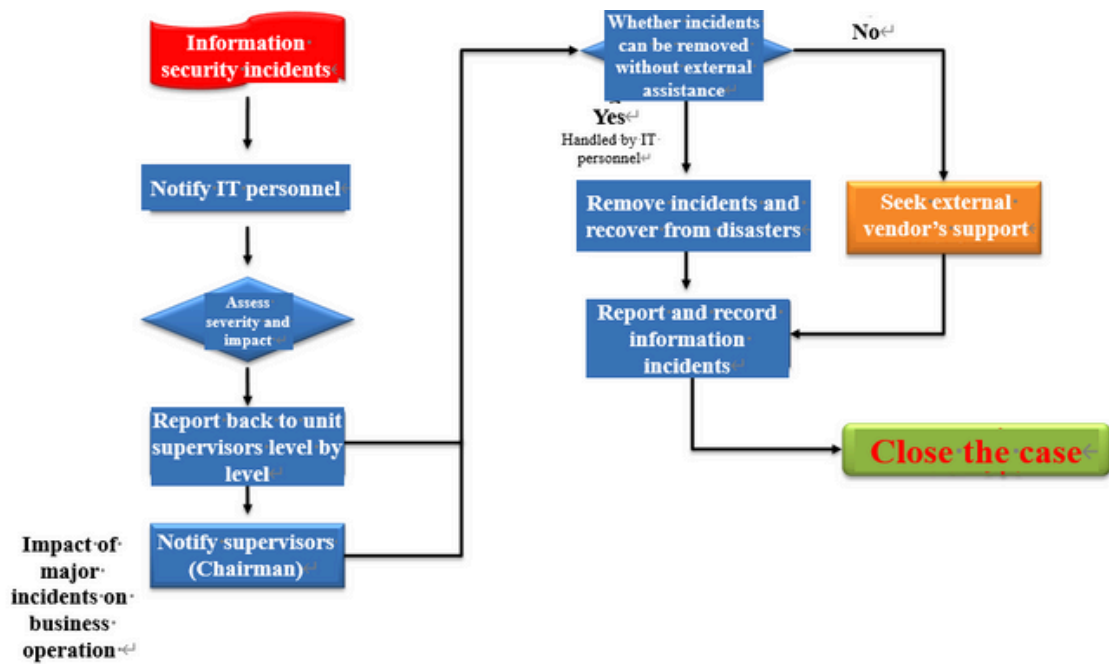
## Information security operations

Since 2008, our company has diligently advocated for and executed information security policies. The primary operations are as follows:

- In 2008, the company issued the "Information Facilities Control Operating Procedures."
- The Finance Manager has been tasked with summarizing the control measures and operational status of the Company's information security for 2022, along with the relevant implementation results, to be reported to the Board of Directors on November 4, 2022.
- The company's "Information and Communications Security Operational Procedures" will be instituted in 2023.
- The Finance Manager will compile the control measures and operational status of the Company's information security for 2023 in October 2023 and report the relevant implementation results to the Board of Directors.
- The Finance and Accounting Manager will compile the Company's information security control measures and operational status for 2024 in October 2024, subsequently reporting the relevant information security implementation results to the Board of Directors.



## Information security incident handling measures





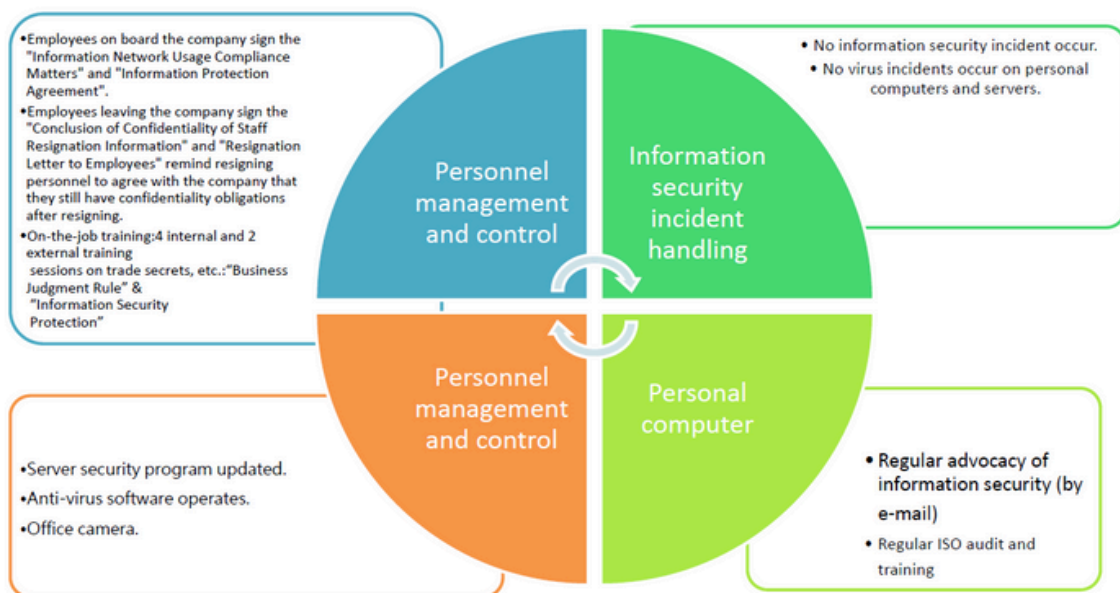
## Specific management plans and resources invested in information security management

- Information security specific management plan

Item	Specific management measures
Firewall protection	Firewall sets connection rules.
User Internet Control Mechanism	<ul style="list-style-type: none"><li>• Use automatic website protection systems to control user online behavior.</li><li>• Automatically filter users' Internet access that may lead to websites containing Trojan viruses, ransomware viruses or malicious programs.</li></ul>
Antivirus software	Use anti-virus software and automatically update virus codes to reduce the chance of virus infection.
Operating system updates	The operating system is automatically updated. If it is not updated for some reason, information personnel will assist in updating.
Email security control	<ul style="list-style-type: none"><li>• It has automatic email scanning threat protection to prevent unsafe attachment files, phishing emails, and spam emails before users receive emails, and expands the scope of protection against malicious links.</li><li>• After a PC receives an email, the anti-virus software will also scan it for unsafe attachments.</li></ul>
Data backup mechanism	Important information system databases are set to be backed up daily.
Important file upload server	Important files of various departments within the company are stored on the server and are backed up and saved by the Information Department.
Information security insurance	Our company's customers are mainly corporate customers and there is no consumer personal data custody risk. After evaluating the insurance coverage and applicable industries of information security insurance on the market, we do not currently insure information security insurance. However, in response to the challenges faced by information security, we have introduced relevant Software and hardware, such as firewalls, anti-virus, intrusion prevention systems, etc., and continue to pay attention to the changing trends of the information environment, and strengthen the information security crisis awareness of company colleagues and the adaptability of information security processing personnel.

- Investing resources in information security management

The Information Security Management Office conducts monthly reviews of the planning and implementation progress of essential information security initiatives, including upgrades to system host operating systems and critical software, as well as disaster recovery drills. Through periodic social engineering exercises and information security assessments, the Office evaluates user awareness of information security, the allocation of IT equipment and resources, and identifies vulnerabilities within system configurations. Subsequently, the Office formulates a security budget for execution. Building upon the existing IT security framework, the Office seeks to fortify and enhance corporate IT security, with an investment of NT\$2,690,000 in automated information systems, network, and system protection by 2024.



# Intellectual property management plan



## Patent protection measures

- The Company attaches great importance to its own intellectual property rights and respects the intellectual property rights of others. The first priority is not to infringe the intellectual property rights of others when developing or introducing technologies.
- Regarding the ownership of intellectual property rights, in principle, the company should make a clear agreement in advance with its employees and entrusting or cooperating units to avoid disputes.
- The inventions, creations, works, and trade secrets of our employees in their duties may be implemented or used by the Company by utilizing the resources or experience of the Company.
- When the Company entrusts or accepts entrustment or cooperates with others to develop technology, the ownership of its intellectual property shall be stipulated in the contract. If co-ownership is necessary, the rights and obligations of the co-ownership should be agreed upon in detail.
- If our company's inventions or creations require intellectual property protection, we should apply as soon as possible. The inventor or creator has the obligation to assist in completing application, defense and other related procedures.
- The disclosure of external creative ideas or the publication of research and development results must be approved by the responsible person in advance. If it is a patentable invention or creation, the patent application process must be completed first.
- When the company plans and designs a new trademark, the sponsoring and organizing departments shall be obliged to keep it confidential. If the design is outsourced, the confidentiality clause and the liability for compensation for breach of contract and leakage of confidentiality by the appointee shall be clearly stated in the appointment contract.
- For plans, documents, charts, etc. that are classified as secrets of the company, the employees of the company shall be obliged to keep them confidential and shall not disclose them. Violators shall bear civil, criminal and special legal liability.
- If our employees leak information due to their own negligence or become aware of leaks by others, they should inform the Company immediately. This confidentiality and disclosure obligation will not expire upon termination of the engagement.





## Business secret protection

In order to comprehensively and effectively manage business secrets, the company can be divided into internal and external management as follows:

### (1) Internal management:

The employee work rules and employment contracts stipulate the following:

- A. Employees have the obligation to keep personal business and company business secrets.
- B. Employees are not allowed to leak any business secrets after taking office or after leaving the company. Otherwise, the company not only has the right to remove employees, but also has the right to legally trace and compensate the company for losses.
- C. Employees employed by our company are not allowed to disclose or use the business secrets of their former employer. The company also adopts an independent database system and file encryption management method for core business research and development documents to ensure that the company's competitive advantages are not easily obtained.

### (2) External management:

The company requires suppliers, customers, third parties, contractors and other service providers to sign a business secret confidentiality agreement.

Implementation status:

The company reports intellectual property-related matters to the board of directors from time to time every year, and proposes improvement measures in response to the directors' suggestions.

The current list of intellectual property and achievements obtained is as follows:





# SOCIAL ENGAGEMENT

EXCELLIANCE MOS CORP.

2024



# SOCIAL ENGAGEMENT

## WELFARE ACTIVITY PARTICIPATION

Since its inception, ExcellianceMos has actively engaged in charitable initiatives led by the government and public welfare organizations, thereby fulfilling its corporate social responsibilities and obligations. The company demonstrates a commitment to addressing societal needs for emergency relief and providing support to vulnerable groups. In addition to its annual participation in the Taiyuan Science Park charity blood donation event, ExcellianceMos contributed to the "Professor Chu Desan Memorial Scholarship" at National Yang-Ming Chiao Tung University during the 2020-2021 academic year. Furthermore, from 2018 to 2024, the company has consistently supported the Taiwan Market Center's charity initiative, the 1919 Food Bank donation event, for seven consecutive years.



Respond to the "Old Shoes Save Lives" charity event-an old pair of shoes can save lives in ways you may not have imagined.

In East Africa, more than a million individuals reside in regions at risk from sand fleas. These parasites infect humans, resulting in skin ulcers and swelling, and in severe instances, can even lead to death. The situation is worsened by the absence of footwear. Although sand fleas are not incurable, direct contact with the ground significantly increases the likelihood of recurrent infections. A pair of properly fitting shoes can provide protection against sand fleas and enable individuals to return to a normal life.

Respond to OTC charity event - 1919 Food Bank contribution.

In keeping with the 1919 ethos of "Save, Save," the Christian Aid Association established the 1919 Food Bank in 2010, initiating the distribution of food packages the subsequent year. Through the efforts of volunteers from each 1919 Service Center, the 1919 Food Bank offers compassionate visits to families experiencing various emergencies and economically disadvantaged individuals within the communities served by the centers. After evaluating their specific needs, the organization provides essential spiritual support and daily necessities. Food packages are consistently collected at distribution points across various districts and delivered to families in need, thereby alleviating their daily expenses and allowing for the reallocation of limited resources towards children's education, medical care, and other critical areas, ultimately enhancing their quality of life.



# SOCIAL PARTICIPATION IN 2024

01

In 2024, ExcellianceMos participated in the Hsinchu Catholic Charity Foundation's "2024 New Year LOVE Charity Sale" by donating charitable gift boxes for the Spring Festival and the 2024 Mid-Autumn Festival charity sales. This year featured two events, resulting in a total of 83 boxes.

02

ExcellianceMos's "Old Shoes Save Lives" charity initiative invites us to collectively support life. This year, three events were conducted, resulting in the donation of 11 boxes of clothing.

03

ExcellianceMos took part in the 2024 "Ocean Buyers Join Hands for Charity - Send Love 1919 Food Bank" charity event, marking its seventh consecutive year of involvement since 2018. Over this period, the company has contributed a total of 5,700 bottles of soy sauce and 1,000 food packages for emergency relief. In 2024 alone, it provided 1,569 kilograms of rice, equivalent to 523 packages, within a span of two hours.

04

ExcellianceMos encourages colleagues to participate in a charitable blood donation initiative. Thirteen colleagues took part. Each year, they donate a bag of blood to sustain the spirit of giving.

05

ExcellianceMos's annual "Wish Gift" subscription event was conducted in partnership with Xiuyuan Orphanage and Lohas Orphanage, distributing a total of 40 gift boxes.



# SOCIAL PARTICIPATION IN 2024

Implement ESG principles and uphold corporate social responsibility.  
Contribute to and nurture society through tangible actions.

category	content	Participating colleagues Quantity (boxes)
Compassionate Care	Purchase Hsinchu Catholic Charity Foundation Spring Festival Gift Box	4 boxes
Material contributions	New Year's Old Shoe Rescue: Collection and Distribution (1 large box)	1 box
Material contributions	ExcellianceMos 's 16th Anniversary Charity Event: Support the 1919 Food Bank [Contribute Rice and Engage in Rice Packaging Volunteer Activities]	Donated 1,569 kg of rice, equivalent to 523 bags; 31 volunteers participated in the rice packing.
Compassionate Care	Liangbei will assist you in engaging in charitable activities and safeguarding animals together [Donate 5%]	88
Compassionate Care	Purchase the Hsinchu Catholic Charity Foundation Mid-Autumn Festival Gift Box.	79 boxes
Compassionate Care	Blood donation for charity: A bag of blood is invaluable!	13 people
Agricultural advancement	Mid-Autumn Festival Fruit Gift Set for Employees	92 boxes
Material contributions	New Year's Old Shoes Initiative: Collection and Distribution (5 Large Boxes)	5 boxes
Material contributions	Donation Collection: Supporting Vulnerable Families in the Philippines	2 boxes
Compassionate Care	Christmas charity event to realize dreams and disseminate love (2 Lohas and Xiuyuan orphanages) / each gift is approximately NT\$600	40 servings

# APPENDIX

EXCELLIANCE MOS ESG  
REPORT FOR 2024

# GRI CONTENT INDEX

## GRI102

GRI Standard No.	Disclosed project	Disclosed project No.	Disclosed project title	Corresponding Chapters
GRI 102: 2016	Organization details	102-1	Organization name	1-1 About EMC
GRI 102: 2016	Organization details	102-2	Activities, Brands, Products and Services	1-1 About EMC
GRI 102: 2016	Organization details	102-3	Headquarters location	1-1 About EMC
GRI 102: 2016	Organization details	102-4	Operation base	1-1 About EMC
GRI 102: 2016	Organization details	102-5	Ownership and legal form	1-1 About EMC
GRI 102: 2016	Organization details	102-6	Market for services	1-1 About EMC
GRI 102: 2016	Organization details	102-7	Organization size	About this Report 3-2 Employee Relations Management 2-2 Business performance
GRI 102: 2016	Organization details	102-8	Information about employees and other workers	3-2 Employee Relations Management
GRI 102: 2016	Organization details	102-9	Supply chain	3-1 Customer Relationship Management 3-3 Supplier Management
GRI 102: 2016	Organization details	102-10	Significant changes to the organization and its supply chain	No change
GRI 102: 2016	Organization details	102-11	Early warning principle or policy	4-1 Risk Management 4-5 Information Security Policy 4-6 Intellectual Property Regulatory Plan
GRI 102: 2016	Organization details	102-12	External initiatives	About this Report
GRI 102: 2016	Strategy	102-14	Decision maker's statement	A Message from the Chairman
GRI 102: 2016	Strategy	102-15	Key shocks, risks and opportunities	2-1 Technological development status 2-5 Market Positioning 2-7 Anti-corruption 4-1 Risk Management 4-2 Environmental Management 4-5 Information Security Policy 4-6 Intellectual Property Regulatory Plan
GRI 102: 2016	Ethics and Integrity	102-16	Values, Principles, Standards and Codes of Conduct	1-2 Corporate Governance 1-3 Ethics and Integrity
GRI 102: 2016	Governance	102-18	Governance structure	1-2 Corporate Governance
GRI 102: 2016	Stakeholder Communication	102-40	Stakeholder group	1-4 Stakeholder Communication
GRI 102: 2016	Stakeholder Communication	102-42	Identify and select stakeholders	4-5 Information Security Policy
GRI 102: 2016	Stakeholder Communication	102-43	Policy for communicating with stakeholders	1-4 Stakeholder Communication
GRI 102: 2016	Stakeholder Communication	102-44	Key themes and concerns raised	1-4 Stakeholder Communication
GRI 102: 2016	Reporting Practice	102-45	included in consolidated financial statements	About this Report 2-2 Business performance

# GRI CONTENT INDEX

## GRI102

GRI Standard No.	Disclosed project	Disclosed project	Disclosed project title	Corresponding Chapters
GRI 102: 2016	Reporting Practice	102-46	Define report content and subject boundaries	About this Report
GRI 102: 2016	Reporting Practice	102-48	Information rearrangement	About this Report
GRI 102: 2016	Reporting Practice	102-49	Reporting changes	About this Report
GRI 102: 2016	Reporting Practice	102-50	Reporting period	About this Report
GRI 102: 2016	Reporting Practice	102-51	Date of last report	2024.7.25
GRI 102: 2016	Reporting Practice	102-52	Reporting cycle	About this Report
GRI 102: 2016	Reporting Practice	102-53	Contact person who can answer questions about the report	About this Report
GRI 102: 2016	Reporting Practice	102-54	Announcement on reporting in compliance with GRI standards	About this Report
GRI 102: 2016	Reporting Practice	102-55	GRI content index	Appendix- GRI index

## GRI103

GRI Standard No.	Disclosed project	Disclosed project No.	Disclosed project title	Corresponding Chapters
GRI 103: 2016	Social welfare activities	103-1	Explain major themes and their boundaries	5.0 Social Engagement
GRI 103: 2016	Social welfare activities	103-2	Management policy and its elements	5.0 Social Engagement
GRI 103: 2016	Social welfare activities	103-3	Evaluation of management policies	5.0 Social Engagement

## GRI200

GRI Standard No.	Disclosed project	Disclosed project No.	Disclosed project title	Corresponding Chapters
GRI 201: 2016	Economic performance	201-1	The direct economic value generated and distributed by the organization	4-2 Environmental Management
GRI 102: 2016	Economic performance	201-2	Financial impacts and other risks and opportunities arising from climate change	4-2 Environmental Management
GRI 102: 2016	Economic performance	201-3	Defining Benefit Plan Obligations and Other Retirement Plans	2-2 Business performance 2-6 Salary Levels
GRI 102: 2016	Economic performance	201-4	Financial subsidies from the government	2-2 Business performance

# GRI CONTENT INDEX

## GRI300

GRI Standard No.	Disclosed project	Disclosed project	Disclosed project title	Corresponding Chapters
GRI 305: 2016	Emission	305-2	Energy indirect (Scope 2) greenhouse gas emissions	4-2 Environmental Management 4-3 Greenhouse Gas (GHG) Inventory Planning
GRI 305: 2016	Emission	305-3	Other indirect (Scope 3) greenhouse gas emissions	4-2 Environmental Management 4-3 Greenhouse Gas (GHG) Inventory Planning
GRI 305: 2016	Emission	305-5	Greenhouse gas emission reduction	4-2 Environmental Management 4-3 Greenhouse Gas (GHG) Inventory Planning
GRI 308:2016	Supplier Environmental Assessment	308-1	Use environmental criteria to screen new suppliers	3-3 Supplier Management 4-4 Green Product

## GRI400

GRI Standard No.	Disclosed project	Disclosed project	Disclosed project title	Corresponding Chapters
GRI 405: 2016	Employee Diversity and Equal Opportunities	405-1	Diversity of governance units and employees	3-2 Employee Relations Management
GRI 414: 2016	Supplier Social Assessment	414-1	New suppliers screened using social criteria	3-3 Supplier Management



According to the Climate-related Financial Disclosure Recommendations (TCFD) framework, 11 recommended disclosure matters under 4 information disclosure recommendations including corporate governance, strategy, risk management, indicators and targets of climate-related risks and opportunities are disclosed.

For	TCFD Recommendations Disclosure Project	Management strategies and actions	Our company's response measures
Governance	<ul style="list-style-type: none"> <li>• Board oversight of climate-related risks and opportunities.</li> <li>• Management's role in assessing and managing climate related risks and opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>• The Board regularly reviews risks and opportunities related to climate change.</li> <li>• The financial manager regularly reports climate change-related strategies and implementation results to the board of directors.</li> <li>• The part-time unit for sustainable development is responsible for setting goals and plans for the Finance and Administration Department, and after submitting them to the management for support, the first level supervisors of each department will implement relevant strategies.</li> </ul>	<ul style="list-style-type: none"> <li>• The Company's sustainable development committee is overseen by the Board of Directors. The Finance Manager reports to the Board annually on the implementation results of sustainability projects, the climate change risk management framework and response strategy (TCFD), various environmental indicators, carbon neutrality plans, and future sustainable development directions.</li> <li>• The Board oversees the setting of sustainable development goals and the review of their implementation. The Sustainability Committee is responsible for setting short-, medium-, and long-term environmental goals and strengthening strategic implementation.</li> <li>• The first-level supervisors of each department are led by the general manager, and the participating units span accounting, finance, stock affairs, materials, administration, information, business, product technology integration, R&amp;D departments, etc.</li> </ul>

For	TCFD Recommendations Disclosure Project	Management strategies and actions	Our company’s response measures			
Strategy	<ul style="list-style-type: none"><li>Identified short, medium and long term climate-related risks and opportunities.</li></ul>	<ul style="list-style-type: none"><li>Through cross departmental discussions and identification of short, medium and long-term climate change risks and opportunities.</li></ul>	<ul style="list-style-type: none"><li>The sustainable development committee will discuss with each unit to establish short-, medium-, and long-term environmental sustainability goals, and identify short-, medium-, and long-term climate risks and opportunities. Finally, the company will present the company's consequences of climate change based on the identification results. Potential operational and financial impacts.</li></ul>			
			<table><tr><th>short term</th><th>Mid-term</th><th>long</th></tr><tr><td><ul style="list-style-type: none"><li>Transition risks: Voluntary temperature emission regulations (SBT scientific targets), uncertainty in carbon cost market information.</li><li>Physical risks: The severity of extreme weather events such as typhoons, earthquakes and floods has increased.</li><li>Market Opportunities: Working with upstream and downstream partners to move towards a new low-carbon era, we are currently participating in the 1+N government program of the Industrial Bureau of the Ministry of Economic Affairs of Downstream Enterprises to promote supply chain carbon reduction.</li></ul></td><td><ul style="list-style-type: none"><li>Transition risks: Strengthened emissions reporting obligations, costs of transitioning to a low carbon economy, changes in customer behavior, increased concerns and negative feedback from stakeholders, requirements and regulation of products and services.<ul style="list-style-type: none"><li>Market opportunities: development or expansion of low-carbon products and services, R&amp;D and innovation of new products and services, and supportive policy incentives.</li></ul></li></ul></td><td><ul style="list-style-type: none"><li>Transition risk: Increase in the price of greenhouse gas emissions (caps/carbon taxes/energy taxes).</li><li>Physical risk: rising average temperatures.</li><li>Market opportunities: Develop low carbon technology and design green products with low power and low energy consumption.</li></ul></td></tr></table>	short term	Mid-term	long
short term	Mid-term	long				
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For	TCFD Recommendations Disclosure Project	Management strategies and actions	Our company’s response measures						
Strategy	<ul style="list-style-type: none"><li>The impact of climate-related risks and opportunities on business, strategic and financial planning.</li></ul>	<ul style="list-style-type: none"><li>Assess the potential operational and financial impact of material climate risks and opportunities on the company.</li></ul>	<p>The Company’s assessment of climate change risks and opportunities is as follows:</p> <table><tr><th>Key transition risks</th><th>Main physical risks</th><th>Main climate risks</th></tr><tr><td><ul style="list-style-type: none"><li>Policy and Regulation - Renewable energy regulations and carbon charges.</li><li>Market Customer Behavior Shifts. (Customers require greenhouse gas inventory data and low-carbon emission targets. In the future, they will face the possibility that carbon emission policies in various countries will increase carbon emission costs, thus affecting the growth momentum of future revenue.) Low-carbon technology investment or transformation is located on the supplier side. (Our company is an IC design service company that produces to order. All wafer products are produced on commission, so the manufacturing costs will be passed on to customers.)</li></ul></td><td>The risk of disaster caused by typhoons, floods or droughts to the company's physical operating facilities is not high, and property and casualty insurance can transfer risk costs.</td><td>Our company provides commissioned design and production and does not have its own production base.</td></tr></table>	Key transition risks	Main physical risks	Main climate risks	<ul style="list-style-type: none"><li>Policy and Regulation - Renewable energy regulations and carbon charges.</li><li>Market Customer Behavior Shifts. (Customers require greenhouse gas inventory data and low-carbon emission targets. In the future, they will face the possibility that carbon emission policies in various countries will increase carbon emission costs, thus affecting the growth momentum of future revenue.) Low-carbon technology investment or transformation is located on the supplier side. (Our company is an IC design service company that produces to order. All wafer products are produced on commission, so the manufacturing costs will be passed on to customers.)</li></ul>	The risk of disaster caused by typhoons, floods or droughts to the company's physical operating facilities is not high, and property and casualty insurance can transfer risk costs.	Our company provides commissioned design and production and does not have its own production base.
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	<ul style="list-style-type: none"><li>Be strategically resilient and consider different climate-related scenarios.</li></ul>	<ul style="list-style-type: none"><li>Conduct situational analysis and evaluate scientific reduction targets</li></ul>	Referring to the 2°C scenario published by the International Energy Agency (IEA), simulate and analyze the impact of future climate change, and accordingly formulate scientifically based greenhouse gas reduction targets (SBT) and estimate future carbon reductions. As a reference for operational strategy adjustments.						

For	TCFD Recommendation s Disclosure Project	Management strategies and actions	Our company’s response measures																						
risk management	<ul style="list-style-type: none"><li>In the identification and assessment process of climate related risks.</li></ul>	<ul style="list-style-type: none"><li>Use the TCFD framework to identify the company’s climate risk identification process.</li></ul>	<ul style="list-style-type: none"><li>Assess the types of potential operational and financial impacts arising from climate-related risks and opportunities.</li></ul>																						
			<table><tr><th>type</th><th>risk</th><th>opportunity projects</th></tr><tr><td rowspan="3">Transition risk</td><td>Policies and Regulations</td><td>The government imposes corporate carbon fees and renewable energy regulations.</td></tr><tr><td>market</td><td>Customer behavior changes.</td></tr><tr><td>technology</td><td>New technology investment/low carbon technology transition.</td></tr><tr><td rowspan="2">physical risk</td><td>Immediacy</td><td>Tropical cyclones (typhoons) and water shortages.</td></tr><tr><td>long term</td><td>Water stress.</td></tr><tr><td rowspan="3">climate opportunities</td><td>energy source</td><td>Use low-carbon energy.</td></tr><tr><td>resource efficiency</td><td>Use energy efficient equipment.</td></tr><tr><td>Products/ Services</td><td>Develop or increase lowcarbon goods and services.</td></tr></table>	type	risk	opportunity projects	Transition risk	Policies and Regulations	The government imposes corporate carbon fees and renewable energy regulations.	market	Customer behavior changes.	technology	New technology investment/low carbon technology transition.	physical risk	Immediacy	Tropical cyclones (typhoons) and water shortages.	long term	Water stress.	climate opportunities	energy source	Use low-carbon energy.	resource efficiency	Use energy efficient equipment.	Products/ Services	Develop or increase lowcarbon goods and services.
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				resource efficiency	Use energy efficient equipment.																				
Products/ Services	Develop or increase lowcarbon goods and services.																								
<ul style="list-style-type: none"><li>In the management process of climate related risks.</li></ul>	<ul style="list-style-type: none"><li>Based on the climate risk identification and ranking results, plan corresponding plans.</li></ul>	<ul style="list-style-type: none"><li>Same Orientation - The second description of the strategy. °</li></ul>																							
<ul style="list-style-type: none"><li>How processes for identifying, assessing and managing climate related risks are integrated into the company’s overall risk management system.</li></ul>	<ul style="list-style-type: none"><li>Integrate climate risk identification and assessment into enterprise risk management processes.</li></ul>	<ul style="list-style-type: none"><li>Climate change risk issues are included in the risk management process and major annual sustainability themes.</li></ul>																							

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For	TCFD Recommendations Disclosure Project	Management strategies and actions	Our company's response measures
indicators and targets	<ul style="list-style-type: none"> <li>Describe the metrics used by the company to assess climate-related risks and opportunities as part of its strategy and risk management processes.</li> </ul>	<ul style="list-style-type: none"> <li>Set management indicators related to climate change.</li> </ul>	<ul style="list-style-type: none"> <li>In terms of climate change reduction, the company uses greenhouse gas emission intensity (tons of CO2e/million yuan of turnover) as the main key indicator for quantitative assessment, and also sets electricity energy intensity (tons of CO2e/thousands of yuan of turnover) and Indicators such as water intensity (tons of CO2e/thousand yuan of turnover). (Please see the company's 2024 sustainability report for details)</li> </ul>
	<ul style="list-style-type: none"> <li>Scope 1, 2 and 3 greenhouse gas emissions and associated risks.</li> </ul>	<ul style="list-style-type: none"> <li>Regularly conduct inventory of greenhouse gas emissions in accordance with ISO 14064-1.</li> </ul>	<ul style="list-style-type: none"> <li>We will provide consulting and guidance on greenhouse gas inventories starting in 2023, conduct ISO 14064-1:2018 greenhouse gas inventory verification in 2024, and implement carbon reduction measures based on the inventory results. We aim to achieve carbon neutrality by 2050.</li> <li>Greenhouse gas emissions in 2024 (metric tons CO2e): Scope 1 (Category 1): 78.6316; Scope 2 (Category 2): 161.7157; Scope 3 (Categories 3-4): 3680.0156. The company's total greenhouse gas emissions are 3,920.3629 metric tons CO2e per year.</li> </ul>
	<ul style="list-style-type: none"> <li>Targets used to manage climate related risks and opportunities, and performance against that target.</li> </ul>	<ul style="list-style-type: none"> <li>Formulate climate change management goals and regularly review the progress and actual performance of achieving the goals.</li> </ul>	<ul style="list-style-type: none"> <li>In 2024, the EM5201V will be one of the company's first products to be certified for ISO 14067, serving as a reference for the company's future development of sustainable products.</li> <li>Carbon Emissions and Energy Management Targets: Compared to 2023, per capita electricity savings will increase by 5.45% in 2024. A 1% reduction target has been set.</li> <li>Water Resource Management Targets: Using 2023 as the base year, water consumption will be reduced by 5.26% in 2024. A 1-3% reduction target has been set.</li> <li>Waste Management Targets: Our company specializes in IC design and does not engage in physical product manufacturing.</li> </ul>



# (Task Force on Climate-Related Financial Disclosures | TCFD) Disclosure Checklist

For	TCFD Recommends Disclosure Project	Chapters of this report	Page number
Governance	<ul style="list-style-type: none"> <li>How boards oversee climate related issues.</li> <li>How management assesses and manages climate-related issues.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	111
Strategy	<ul style="list-style-type: none"> <li>The short, medium and long term climate-related risks and opportunities identified by the company.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	111-113
	<ul style="list-style-type: none"> <li>The impact of climate-related issues on a company's business model, strategy and financial planning.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	111-113
	<ul style="list-style-type: none"> <li>Scenario analysis (including 2°C or more severe scenarios).</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	111-113
Risk management	<ul style="list-style-type: none"> <li>Processes for identifying and assessing climate-related risks.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	114
	<ul style="list-style-type: none"> <li>Processes for managing climate-related risks.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	114
	<ul style="list-style-type: none"> <li>Explain how the above risk identification and management processes are integrated into the company's overall risk management system.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	114
Metrics and Goals	<ul style="list-style-type: none"> <li>Evaluate whether metrics are consistent with company strategy and risk management.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	115
	<ul style="list-style-type: none"> <li>Disclose Scope 1, Scope 2 and Scope 3 (if applicable) greenhouse gas emissions and related risks.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	115
	<ul style="list-style-type: none"> <li>Management objectives and related performance.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Framework for Climate-related Financial Disclosures (TCFD).</li> </ul>	115

## Sustainability Accounting Standards Board(SASB) semiconductor industry indicator comparison table

For	Reveal the subject	Indicator code	Reveal indicators	nature	page number
environment	greenhouse gas emissions	TC-SC-10a.1	1. Total global greenhouse gas emissions. 2. Total emissions of perfluorocarbons.	Quantification	P82
	greenhouse gas emissions	TC-SC-10a.2	Discuss the management of Scope 1 emissions, reduction targets and analysis of target implementation, and set short-term and long-term strategies or plans.	Discussion and analysis	P84-88
	Energy Management	TC-SC-130a.1	1. Total energy consumption. 2. Grid power usage ratio. 3. Proportion of renewable energy use.	Quantification	P76-78
	water resources management	TC-SC-140a.1	1. Total water intake. (tap water) 2. Total water consumption. (Tap water) (Our company is a fabless IC designer)	Quantification	P80-81
	waste management	TC-SC-150a.1	Business waste (domestic garbage and waste paper) management and recycling ratio. (Our company is a fabless IC designer)	Quantification	P81
human Resources	Employee health and safety	TC-SC-320a.1	Describe the work environment and employee safety protection measures.	Discussion and analysis	P62-63
	Employee health and safety	TC-SC-320a.2	Monetary losses resulting from legal violations related to employee health and safety.	Quantification	There is no such situation
	Global Human Resources Management	TC-SC-330a.1	Reveal 1. Foreign employees and 2. Ratio of expatriate employees.	Quantification	P57

## Sustainability Accounting Standards Board(SASB) semiconductor industry indicator comparison table

For	Reveal the subject	Indicat or code	Reveal indicators	nature	page number
Business models and innovation	Product life cycle management	TC-SC-410a.1	Annual revenue percentage of products complying with IEC 62474 declarable controlled substances. (Our company is a fabless IC designer)	Quantification	not applicable
	Product life cycle management	TC-SC-410a.2	The overall system stage energy efficiency of the processor, including 1. server, 2. desktop computer, 3. notebook computer. (Our company is a fabless IC designer)	Quantification	not applicable
	Raw Materials Management	TC-SC-440a.1	Describe risk management associated with the use of critical materials.	Discussion and analysis	P65
Leaders hip and Governance	Intellectual property rights and competitive conduct	TC-SC-520a.1	Monetary losses resulting from legal incidents related to anti-competitive conduct.	Quantification	There is no such situation.

Indicator code	Reveal indicators	nature	page number
TC-SC-000.A	Total output	Quantification	P40
TC-SC-000.B	% of production from own facilities (Our company is a fabless IC designer)	Quantification	not applicable



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