MAtek
The Best R&D Partner

# Materials Analysis Technology Inc.

# 2024 Sustainability Report

# Contents

MA-tek The Best R&D Partner

# About the Report

This is the Sustainability Report published by Materials Analysis Technology Inc. (hereinafter referred to as "MA-tek"). It is currently available in both Chinese and English versions, and is updated annually to demonstrate the Company's goals and actions in corporate social responsibility and sustainable development, in the hope that various sectors may have a deeper understanding of the sustainable development actions taken by the Company.

## Basis of Compilation and Scope

This report is prepared with reference to the Global Reporting Initiative (GRI) Universal Standards 2021 and relevant topic standards. It also considers the "Procedures for the Preparation and Submission of Sustainability Reports by OTC Companies" issued by the Taipei Exchange, the Task Force on Climate-Related Financial Disclosures (TCFD) framework by the Financial Stability Board (FSB), and the Sustainability Accounting Standards Board (SASB) - Professional & Commercial Services reporting principles.

As the business of Ma-tek is located all over the world, the Company has included the operation sites and laboratories of China for the first time this year to expand the scope of sustainable management practices. The scope covers Taiwan (SoC Laboratory, Zhanye Laboratory, Zhubei Laboratory, Jinshan Laboratory and Tainan Laboratory), China (Shanghai Laboratory Zhangjiang Plant I, Shanghai Laboratory Zhangjiang Plant II (A), Shanghai Laboratory Zhangjiang Plant II (B), Shanghai Laboratory Zhangjiang Plant II (C), Shanghai Laboratory Jinqiao Plant, Suzhou Laboratory, Xiamen Laboratory, and Shenzhen Laboratory).This scope differs from the scope of MA-tek's consolidated financial statements, and the subsidiaries of Materials Analysis Technology are not fully included. Please refer to the 2024 Annual Report for the list of subsidiaries. The financial data in this report is consistent with the disclosure scope of the consolidated financial report of MA-tec, and the financial figures in the report are in New Taiwan dollars. This report discloses MA-tek's ESG performance and achievements in 2024 (from January 1, 2024, to December 31, 2024), and the reporting period is consistent with that of the annual report.

## Report Compilation Standards and External Assurance

- **Internal audit:**

For this report, the person in charge of the project team of each department aggregates and analyzes the meeting data, and discloses the performance of relevant ESG plans according to the GRI Sustainability Reporting Standards, TCFD and SASB Standards - Professional Commercial Services as the supplementary guide. The report is included in the report after the head of each department and the audit executive confirm the content is correct, and then prepared by the project team. After completion, submit the report to the Board of Directors with a description of the preparation process of the report.

- **External assurance:**

Ernst&Young (EY) Taiwan is entrusted to conduct a sustainability report assurance for this report based on the assurance standard 3000 "Assurance cases on the audit or review of non-historical cases". Please refer to Appendix 4 of this report for the CPA's limited assurance statement.

## Reporting cycle

The MA-tek Sustainability Report is published on an annual basis in principle. This year's (2024) report will be published in August 2024.

## Feedback - Contact Information

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# Message from the Chairperson

## • High growth for MA-tek, driven by global deployment and localized development

In recent years, rising geopolitical risks and shifts in the global division of labor have prompted countries to focus more on the importance of semiconductor supply chain security. This has promoted the restructuring of the global semiconductor supply chain. In recent years, the Japanese government has also accelerated efforts to bolster its semiconductor industry, actively attracting international investment and expanding domestic production capacity in manufacturing, packaging, and key components. In view of MA-tek's customer expanding into Kumamoto Prefecture, Japan in 2024, and the Japanese government and local semiconductor companies selecting Hokkaido to build chip factories, in response to strong demand for semiconductor testing from Japanese customers, MA-tek officially opened its Nagoya laboratory in 2019, Kumamoto laboratory in 2024 and Hokkaido laboratory at the end of January 2025. This new lab marks the company's third location in Japan and has begun accepting orders, with expectations for significant future revenue contributions. Benefiting from continued demand in Taiwan and contributions from its Japanese laboratory, MA-tek's cumulative annual revenue for 2024 reached NT$5.11 billion, a 6.27% increase year-over-year. In 2024, we achieved another outstanding performance, receiving the 7th "National Award of Outstanding SMEs" from the Ministry of Economic Affairs, being selected as one of the Top 100 Taiwanese companies by foreign investors, and being recognized as the Best Small and Medium-sized Enterprise in Asia by Forbes in 2024. These accolades are a testament to MA-tek's continued commitment to providing high-quality and efficient analysis services and our constant pursuit of excellence.

The global automobile industry is transforming from electrification and intelligentization to AI-powered smart driver assistance systems. Advanced Driver Assistance Systems (ADAS) and Autonomous Driving (AD) are highly reliant on the data computing and processing capabilities of high-performance chips. For this reason, MA-tek signed a memorandum of cooperation with SGS Taiwan in October 2024, combining the functional safety, information and communication security, reliability testing, soft failure analysis, and failure material identification expertise of both companies. We have updated our high-temperature operating life (HTOL) testing equipment to comply with international standards including JEDEC, AEC-Q100, and ISO 26262. This allows for effective simulation of high-temperature and high-power consumption operating environments, helping automakers detect potential early life failure rate (ELFR) early on. Beyond meeting the highest requirements for product stability, we also offer a comprehensive automotive electronic verification solution.

MA-tek always looks globally and expands internationally, with R&D at its core, providing high-value services to clients. Amidst the tide of current trends, MA-tek remains true to its founding mission, aiming to expand alongside industry developments. We are committed to being a pivotal partner in technological R&D, serving as a vital unit in high-tech parks, a key functional entity, and a medical center for high-tech products. We shall grow together with our clients, so as to realize our vision of "wherever there is a science park, there is MA-tek".

## • A Leading International Precision Analytical Instruments Center That Provides High-Quality Services and Intellectual Property Protection

MA-tek is one of the top brands in the field of testing and analysis, boasting the largest product testing laboratories in the Greater China region. MA-tek's clients are spread across the globe, including Taiwan, China, the United States, Japan,

Singapore, and Malaysia. We take pride in providing precise, efficient, and high-quality analysis services to our clients. Under strict quality management policies, MA-tek has passed multiple certification standards, including ISO 9001 Quality Management, IECQ 17025 Laboratory Management, ISO 27001 Information Security, TUV NORD Automotive Electronics Verification, ANSI/ESD S20.20 Electrostatic Protection, and ISO/IEC 15408 CC EAL6 Information Security Site Certification, among other international quality certifications.

MA-tek places a strong emphasis on intellectual property, underpinned by solid R&D technology. In 2021, we achieved the A-level certification of the TIPS Management System from the Industrial Development Bureau of the Ministry of Economic Affairs. In 2022, we passed the Intellectual Property Disclosure and Counseling Review Plan, formulating an intellectual property strategy that integrates the Company's operational goals with R&D resources. This strategy establishes a model that uses intellectual property rights to create company value, protecting operational freedom, maintaining innovative energy, and enhancing MA-tek's corporate image and competitive edge. This also promotes revenue growth for the Company. Additionally, by regularly publishing an annual intellectual property report, we ensure that external stakeholders are well-informed about our latest R&D directions and intellectual property achievements. On top of that, to enhance the quality and efficiency of customer service, we have invested over NTD 3 million in 2023 to develop EC and CRM systems, which improve efficiency and customer experience, ensure the effective operation and continuous updating of customer information, and foster the development and maintenance of customer relationships. In 2024, MA-tek will continue to invest over NT$1 billion in R&D funds, including the opening of the Suzhou laboratory, and the expansion and upgrade of the Nagoya and Kumamoto laboratories' testing equipment and facilities.We will continue to replicate Taiwan's successful experiences to better serve customers locally.

MA-tek's spirit of "focusing on core business, deepening technology, and global expansion" has led to significant recognition. We won the 7th Taiwan Mittelstand Award, which honors companies with outstanding performance in niche markets and important roles in the international industry supply chain. MA-tek's successful experience serves as a model for others worldwide. MA-tek has also been recognized as one of the best small and medium-sized enterprises in Asia by Forbes in 2024, demonstrating its revenue growth, profitability, shareholder returns, corporate social responsibility, governance structure, and long-term sustainable development – these accolades are a testament to MA-tek's innovation and market leadership.

- **Prioritizing Talent Development, Integrating Industry, Government, and Academia Resources to Promote Cutting-Edge Technology Development**

MA-tek recognizes that high-tech industry talent is highly mobile, making talent retention and continuous enhancement of employee skills crucial for long-term development. To solidify our foundation and enhance competitiveness, MA-tek remains focused on talent development, offering systematic training programs and skill allowances to encourage employees to improve their core competencies. In addition, to promote employee communication, MA-tek will continue to host monthly new employee meetings in 2024, allowing senior managers and new hires to communicate directly, listen to diverse perspectives, and foster a more collaborative and inclusive corporate culture. At the same time, to foster a safe and happy workplace environment, MA-tek's global laboratories offer a variety of employee benefits. In addition to the annual travel subsidy of NT$25,000 for each employee, MA-tek's laboratories in Taiwan and China also offer employees one-day excursions with group activities. Furthermore, events such as a Dragon Boat Festival dumpling-making competition, an employee social gathering, and Christmas and Halloween celebrations are held to encourage participation and foster camaraderie among colleagues, providing a relaxing break for hardworking staff. Additionally, a global employee interest allowance of NT$3,000 and full coverage for social events are provided.

In 2024, in addition to existing systematic training and skill allowances, MA-tek is further introducing a phased bonus system based on "location revenue performance." Incentive bonuses will be issued in February to March each year, according to each laboratory's operating results, to encourage teams to jointly create performance and share the results. In addition, we continue to optimize the employee incentive mechanism, combining personal productivity evaluation with the introduction of a differentiated reward

system to recognize the contributions of high-performing talent. In terms of workplace safety, we spare no effort in continuously monitoring the work environment and providing comprehensive protective equipment for high-risk personnel to reduce occupational hazard risks and ensure the health and safety of all employees.

Beyond internal talent cultivation, MA-tek has been actively promoting Taiwan's technological and academic development. By fostering industry-academia collaboration, we aim to enhance Taiwan's research environment and cultivate top-tier academic talent. In 2021, MA-tek launched an industry-academia collaboration program in partnership with the Ministry of Science and Technology's "Core Facility for Basic Research". This program involves collaborations with eight universities: National Taiwan University, National Taiwan Normal University, National Tsing Hua University, National Yang Ming Chiao Tung University, National Central University, National Chung Hsing University, National Cheng Kung University, and National Sun Yat-sen University. For the program, MA-tek will invest NTD 20 million every year, utilizing advanced analytical testing technologies and equipment to support research projects. The fourth session was held in 2024, and a total of 20 projects were approved for subsidies to support academic institutions in research across multiple technology fields including semiconductor materials, optoelectronic technology, component manufacturing processes, battery technology, memory technology, sensor technology, safety chips, high-entropy materials, and AI applications.

In 2023, MA-tek partnered with the Applied Materials Taiwan to participate in the "Semiconductor Future" exhibition at the National Taiwan Science Education Center, and published the "Technology New Pathways | Collaboration Column," inviting professors to write about the latest and most advanced technological research developments. These professors also visit MA-tek to provide in-depth analysis to clients and employees, helping them grasp next-generation key industry technologies early. This initiative continuously enhances our employees' core competencies through new technological knowledge. MA-tek has long supported the "Wu Chien-Shiung Science Camp." In 2024, MA-tek donated NT$1 million to support the successful hosting of the 26th Wu Chien-Shiung Science Camp, encouraging more young students to pursue scientific research and injecting new momentum into the sustainable development of Taiwan's technology industry.

Lastly, MA-tek is committed to giving back to society while driving the development of national advanced industries. Through our corporate power, we aim to exert a positive influence, gradually realizing sustainable operations in talent, society, environment, and economy. MA-tek strives to communicate the concept of sustainability to every corner of society, creating a nation that prospers together.

**Hsieh, Yong-Fen,**
**Chairperson of MA-tek**

# Sustainability Column E: Environmental Sustainability - Supporting Green R&D Technology and Advancing International Green Energy Progress

In response to the impact of extreme climate on the environment, countries around the world are actively engaged in energy transition, adjusting their national energy policies and focusing on strategies such as energy conservation, energy generation, energy storage, and smart system integration. Under this trend, green energy materials have become one of the key development directions for achieving net-zero emissions in the future. MA-tek leverages its core technology in materials analysis and testing to provide high-level analytical services required for the renewable energy industry. By assisting in the development of new green materials, MA-tek accelerates the development or validation process of green products, advancing the international progress of green energy.


## SDGs 7 - Ensure access to affordable, reliable, sustainable and modern energy for all

In recent years, electricity consumption has continued to grow, and the issue of power shortages has been frequently discussed. Taiwan's energy policy is also undergoing a major transformation. With the government's decision to gradually phase out nuclear energy, Taiwan's energy structure is being significantly adjusted. The nuclear power shutdown will make Taiwan's energy more dependent on green and renewable energy. In addition to renewable energy development, energy-saving and energy-removal equipment are poised for rapid growth. MA-tek provides comprehensive testing solutions for the LED and solar cell industries, and other environmentally friendly and sustainable energy sectors. By fostering the mutual success of its suppliers and customers, we strengthen the enterprise's sustainable value chain.

As global environmental awareness rises, the European Union Carbon Border Adjustment Mechanism (CBAM) has come into effect, and countries have begun the prohibition on the sale of new fuel vehicles which marks a shift in the automotive industry from fuel-powered to electric vehicles (EVs). In EVs, the high-voltage and high-frequency characteristics of electronic components are crucial for vehicle performance and efficiency. New-generation compound semiconductor materials, such as silicon carbide (SiC) and gallium nitride (GaN), exhibit better conductive and insulative properties compared to traditional silicon semiconductors. These materials can withstand higher voltages and currents and operate at high frequencies, making them the mainstream choice for EV applications.

In this wave of industrial and technological transformation, MA-tek offers a comprehensive one-stop service for compound semiconductor power devices. Our services include verification planning, reliability testing, power device electrical parameter testing, and failure analysis. This enables clients to efficiently ensure the reliability and quality of power devices, facilitating quick product launches and shortening the timeline for entering the EV supply chain. Additionally, MA-tek provides consultative services to help clients fully understand the intricacies of automotive-grade verification, ensuring smooth integration into the automotive supply chain. Through these efforts, MA-tek contributes to the development of energy-efficient and innovative green products.


MA–tek's Comprehensive Vehicle Verification Services


## SDGs 13 - Take urgent action to combat climate change and its impacts.

On its website, MA-tek publishes the "New Technological Pathways – Collaboration Column," which extends industry-academia collaboration beyond technological innovation by sharing progress in green materials research conducted with eight major universities with the broader public. This effort aims to raise public awareness about climate change and, more importantly, to educate people on how material technologies can address climate-related challenges.


1.Research on the growth of N-type β-Ga2O3 epitaxial films on sapphire substrates using ion implantation and the characteristics of their devices:

Explore the evolution of advanced semiconductor technology and its impact on the sustainable development of the industry. As the number of technology nodes continues to shrink, the traditional Moore's Law is facing physical limits, prompting the industry to adopt new architectures such as FinFET and GAA stacked nanosheets to improve performance and reduce energy consumption. Further analyze the innovative applications of high carrier mobility channels, high dielectric constant gate dielectrics, and multi-layer stacking channel technologies in the report, and how they improve transistor drive current and optimize energy efficiency.


2.Advanced transistor technology and development trends:

Explore the key roles of advanced packaging technology in breaking through the limits of Moore's Law, and emphasize the effects of heterogeneous integration on improving chip performance and resource utilization. Through high-precision failure analysis technologies such as 2D X-ray, SAT, 3D X-ray, TDR, LIT, and P-FIB, the industry can effectively detect internal defects in packaging, ensuring chip quality and reliability. This reduces material waste and energy consumption, promoting the sustainable development of electronic products.


3.Development of scan-type electronic microscopy – a case study of epitaxy defect analysis in wide bandgap semiconductors.

Explore the key applications of scanning electron microscopy (SEM) in material analysis and wide bandgap semiconductor epitaxy defect detection. With the development of electron microscopy, SEM has become a high-efficiency, non-destructive analysis tool, providing accurate solutions for the detection of surface morphology and composition distribution. The report emphasizes that advancements in the electronic tunneling effect and electron backscatter diffraction (EBSD) technology significantly enhance the identification of epitaxial defects, making it a key approach to improving the reliability of semiconductor materials. In addition, as technology matures, SEM analysis can promote the sustainability of electronic component manufacturing, reduce material waste caused by defects, and optimize supply chain stability.

## Sustainability Column S: Social Inclusion - Promoting the Development of Advanced Technologies and Cultivating High-Tech Talent in Material Analysis

In 2024, MA-tek provided internships for college students, nurturing future high-tech talent. Leveraging its analytical testing technologies and precision testing equipment, MA-tek supported 20 projects across seven universities, investing nearly NT$20 million. This funding bolstered academic research and innovation in areas such as the reliability and failure mechanism analysis of high-voltage components in electric vehicles and the application of artificial intelligence to automated measurement. Additionally, MA-tek offers various public channels to share knowledge and applications in the field of material analysis, thereby enhancing societal understanding and awareness of material analysis technologies.


### SDGs 4 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

In 2024, MA-tek regularly invited professors to share their research findings and developments in reliability analysis, failure analysis, material analysis, and other precision analysis technologies on the "Technical Articles" section of the Company's website.

ESG

## Sustainability Column G: Corporate Governance - The Importance of Intellectual Property for Sustainable Operations and Maintaining Key Competitiveness

In order to strengthen its industry leadership and safeguard hard-earned advanced technologies, MA-tek has not only introduced intellectual property disclosure systems and strengthened management, but also systematically continued to invest in R&D and the accumulation of intellectual property assets. In 2024, MA-tek continued to invest in forward-looking R&D, completing six innovative R&D technology results throughout the year, including two green technologies: wide bandgap silicon materials and components, and 2D materials. These technologies have been applied to over 3,000 actual analysis cases, demonstrating their practical effectiveness in energy saving, carbon reduction, and high-performance component analysis. The other four innovative R&D initiatives: IT introduction of AI technology, FA introduction of Plasma FIB, GAA structure, and CoWoS packaging, which have been widely used in material analysis, fault diagnosis, and semiconductor reliability verification. These technologies have been applied to over 8,000 cases, further promoting industry upgrades and sustainable supply chain development, and forming the foundation for building strong technological innovation and market competitiveness. Maintaining intellectual property rights helps establish and retain competitive advantages, create value, and ensure continuous innovation and growth, thereby laying a solid foundation for the sustainable development of MA-tek and delivering the following five benefits:

Safeguarding innovative outcomes encourages talent to innovate and ensures that MA-tek's innovations are not infringed upon or misappropriated

Protecting unique products or technologies helps MA-tek establish a competitive edge in a fiercely competitive market

IP protection allows companies to engage more actively in cooperation and knowledge exchange. This will in turn foster industry collaboration and innovation, accelerate technological progress, and create more value throughout the value chain.

IP reports showcase the company's research and development capabilities, enhancing or maintaining the corporate image and brand value, which lays the foundation for sustainable operations

Effective patent protection serves as an important reference for investors or government subsidies, enhancing the company's financing capability, market valuation, and attractiveness

| | |
|---|---|
| Intellectual Property Management and Innovation | By implementing an intellectual property management system, MA-tek integrates its operational goals with research and development (R&D) resources to develop IP strategies. Using standardized R&D processes, including patent searches, incentive systems, and training, the R&D team is guided to convert innovative analysis technologies into the Company's patented intellectual assets. Going forward, MA-tek will continue to enhance its IP innovation, protection, and management, providing the industry with excellent examples of business models and product design protection. This approach increases the company's value and market position and promotes MA-tek's sustainability philosophy. |
| Industry-Academia Public Welfare | MA-tek has long partnered with top domestic universities to conduct preliminary research and projects on innovative components, materials, and ideas. Through industry-academia collaboration, MA-tek fulfills its commitment to sustainable development and social inclusion, becoming "a partner of precision analytical instruments for universities" and a "partner for social prosperity." This collaboration not only improves the quality of academic research in analysis and testing but also continuously nurtures talent for the future development of advanced technologies. |
| Collaborative Partnerships | MA-tek maintains close collaborations with its partners to develop effective business models and partnerships. Through its intellectual property (IP) disclosure mechanism, MA-tek continuously showcases its IP capabilities and competitive advantages. This not only fosters the sharing of knowledge and IP but also highlights MA-tek's proactive efforts in promoting sustainable development. For instance, MA-tek's innovative K-kit product series, which includes 22 related patents, exemplifies this approach. The K-kit technology enables high-quality and rapid inspection of nano solutions in liquid environments, making it an ideal tool for accelerating the development of nanomaterials. The K-kit is user-friendly, requires minimal sample quantities, and allows for in-lab testing, which helps partners avoid the high costs of advanced analytical instruments and reduce carbon emissions from long-distance sample transportation. This also minimizes risks and waste from the sample analysis process, improving energy efficiency and reducing environmental impact, while boosting client productivity. |
| 2024 Achievements | In 2024, MA-tek made significant strides in IP education and training, offering a total of 4 sessions with 190 participants in Taiwan and China. The Company's accomplishments in IP include the approval of 60 invention patents, 90 utility model patents, and 70 copyright and 8 trademark registrations across Taiwan, China, Japan, the United States, and Europe. These achievements underscore MA-tek's commitment to leveraging its strong research and development capabilities to maintain its market leadership and technological competitiveness. |

MA-tek will continue to strengthen the management and execution of its intellectual property (IP) strategy, actively promoting the company's sustainable development goals. In response to the rapidly evolving demands for failure analysis and materials analysis in the third-generation semiconductor technology sector, MA-tek will also stay attuned to the expanding applications driven by AI advancements. Although MA-tek does not directly engage in the production and manufacturing of products, the Company remains committed to developing more patented technologies that enhance environmental and social performance across the value chain. These innovations will be shared with partners to ensure reasonable protection and effective utilization of IP. In the field of automotive electronics, as self-driving car safety standards become increasingly stringent, chip testing coverage has increased significantly, particularly for high-power chips (>1,500 watts) that must operate steadily in various extreme environments. We have undertaken the high-power testing project for self-driving car chips from a major U.S. EV manufacturer, and expect it to begin contributing to revenue in the first quarter of 2025. We will strengthen reliability analysis (RA) and aging testing services simultaneously to fully support the high-quality needs of automotive chip customers. MA-tek aspires to integrate its sustainability principles into the value chain while achieving corporate sustainability objectives. The Company aims to make positive contributions to society by continuing to drive innovation and share these benefits with its partners. Through these efforts, MA-tek seeks to realize long-term, shared goals, ensuring that the Company's sustainable practices have a widespread, beneficial impact.

# 1 Blueprint for Sustainable Leadership

## 1.1 Plan for Sustainable Development

MA-tek is committed to integrity, playing a pivotal role as a precision analytical instruments center, an essential unit within high-tech parks, and a "medical center" for high-tech products. Through various sustainability initiatives, MA-tek is steadily implementing a philosophy of sustainable operations across talent development, social responsibility, environmental protection, and economic growth. The Company strives to create a friendly workplace with comprehensive communication channels, leverage corporate power to give back to society, and adhere to environmental protection responsibilities, aiming to spread the concept of sustainability to every corner through its actions.

**Meetings of the Sustainable Development Committee in 2024**

| Meeting time | Meeting Highlights |
|---|---|
| 2024/05/03 | 1.2023 Sustainability Report – Implementation Progress and 2024 Planning Report<br>2.Report on the planning of the schedule for greenhouse gas inventory and verification (including subsidiaries) |
| 2024/11/01 | 1.2024 Sustainability Report Project Report<br>2.Report on the planning of the schedule for greenhouse gas inventory and verification (including subsidiaries).<br>3.Report on stakeholder communication. |

### • Sustainable Development Best Practice Principles

To achieve the goal of mutual prosperity between MA-tek and society, and to promote corporate governance, environmental progress, and social advancement alongside economic growth, MA-tek established its "Sustainable Development Committee" in 2023. This committee oversees corporate social responsibility, defines sustainable development directions and objectives, and proposes and implements relevant management policies and specific plans. Comprised of four independent directors, the committee meets at least twice a year, with proposals and resolutions submitted to the board of directors at least once annually. The proposals to be discussed in 2024 include: the implementation progress and results of the 2023 Sustainability Report, the 2024 Sustainability Report project planning report, the greenhouse gas inventory and verification schedule planning report (including subsidiaries), and a report on stakeholder communication status. MA-tek is committed to continually implementing the contents of its "Sustainable Development Best Practice Principles" to help us fulfill our corporate social responsibility, managing the economic, environmental, and social risks and impacts of its overall operations, and actively pursuing its sustainable development goals.

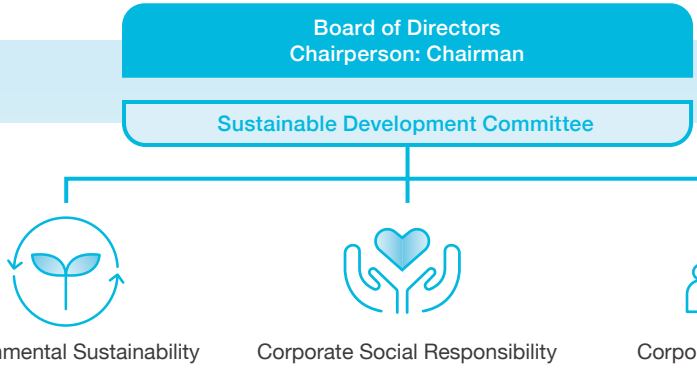
永續發展委員會

永續發展實務守則

## • Sustainable Development Committee

MA-tek aims to achieve its sustainable development goals through structured management. The Sustainable Development Committee, appointed by the Chairman, oversees various units responsible for different aspects of sustainability operations and planning. The committee is divided into groups focusing on environmental sustainability, corporate social responsibility, and corporate governance. Additionally, each business unit is organized into four functional subgroups: “Corporate Governance Team”, “Customer Relations and Technology Development Team”,

“Environmental Sustainability Team”, and “Employee Care and Social Engagement Team”. These subgroups manage relevant sustainability issues within their domains. The outcomes of their sustainability initiatives are compiled and summarized by the Report Compilation Team, which presents the findings in the MA-tek Sustainability Report. The report, along with the results of the initiatives, is reviewed by the Board of Directors for confirmation before being disclosed and reported publicly.




| Report Compilation Group | | | |
|---|---|---|---|
| Corporate Governance Group | Customer Relationship and Technology Development Group | Environmental Sustainability Group | Employee Care and Social Participation Group |
| **Subject** | | | |
| • Corporate governance<br>• Regulatory Compliance<br>• Risk Management<br>• Sustainable development strategy<br>• Business performance<br>• Information security | • Customer relationship development<br>• Customer privacy<br>• Technical Service Quality<br>• Innovation and intellectual property management | • Waste and hazardous substance management<br>• Climate change countermeasures<br>• Energy resources management | • Diversity and inclusive workplace<br>• Talent recruitment and development<br>• Employee compensation and benefits<br>• Labor-management relationship<br>• Social participation<br>• Workplace safety and health management<br>• Supplier Management<br>• Human rights |
| **Responsible unit** | | | |
| • President’s Office<br>• Audit Office<br>• Finance and Accounting Center<br>• Information Technology Service Division | • Technology Division<br>• R&D Center<br>• Quality System Division<br>• Business Development Business Unit | • Environmental Safety Division | • Administration Center<br>• Environmental Safety Division |

## Sustainable Development Strategy and Goals

MA-tek has established its "Sustainable Development Best Practice Principles", integrating operational goals with sustainable development. While pursuing profitability, the Company incorporates environmental, social, and corporate governance factors into its management policies and business activities.

### Sustainable Development Best Practice Principles

| | Implementing Corporate Governance | Development of Sustainable Environment |
|---|---|---|
| Corresponding SDGs |   |   |
| MA-tek's Sustainable Strategy | 1. Establish an effective corporate governance framework and ethical standards by adhering to Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, Integrity Management Guidelines, and Codes of Ethical Conduct; ensure the Board of Directors fulfills its fiduciary duties, promotes sustainable development, and continuously reviews and improves implementation effectiveness.<br>2. Promote sustainable development by considering stakeholders' interests, including proposing a sustainable development mission or vision and integrating it into the Company's operations and development direction; ensure timely and accurate disclosure of sustainability-related information, and establish a dedicated unit responsible for proposing and implementing sustainable development policies, systems, and action plans, with regular reports to the Board of Directors.<br>3. Value stakeholders' rights by identifying stakeholders and understanding their reasonable expectations and needs through appropriate communication methods. Respond effectively to significant sustainability issues they are concerned about, and establish a fair compensation policy to ensure remuneration planning aligns with organizational strategic goals and stakeholder interests. Comply with environmental regulations and international standards, striving to achieve environmental sustainability goals. | 1. Establish an environmental management system that includes the following components: collecting and evaluating timely and comprehensive information on the impact of operational activities on the natural environment, setting measurable environmental sustainability goals, formulating specific plans or action programs, and regularly reviewing their continuity and relevance.<br>2. Regularly assess the potential risks and opportunities posed by climate change to MA-tek now and in the future. The Company has developed relevant strategic plans and officially launched an assessment project in September 2023, with plans to obtain ISO 14064-1:2018 certification for organizational greenhouse gas inventory in 2024. Future policies will focus on energy conservation, carbon reduction, greenhouse gas reduction, water conservation, and waste management for incorporation into the Company's carbon reduction strategy.<br>3. Adhere to internationally recognized labor rights, such as freedom of association, collective bargaining rights, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of employment and occupation discrimination. Ensure that human resources policies do not discriminate based on gender, race, socioeconomic status, age, marital status, or family status, to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, performance appraisal, and promotion opportunities. |

**Sustainable Development Goals**

## Safeguarding Social Welfare

**Corresponding SDGs**


**MA-tek's Sustainable Strategy**

1. Create a supportive environment for employees' career development and establish effective career skills training programs. Ensure that business performance or achievements are appropriately reflected in employee compensation policies to secure recruitment, retention, and motivation, achieving the goal of sustainable operations.

2. Assess and manage various risks that may cause operational disruptions, reducing their impact on customers and society. MA-tek provides transparent and effective consumer complaint procedures for products and services, handling consumer complaints fairly and promptly. We shall also comply with personal data protection laws and have established confidential information management measures to respect customers' privacy by protecting their personal information.

3. Evaluate the Company's impact on the community and appropriately hire local workforce at operational sites to enhance community recognition. Regularly participate in community development and education activities through business initiatives, in-kind donations, corporate volunteer services, or other charitable professional services, collaborating with civic organizations, charitable groups, and local government agencies to promote community development.

## Enhancing the Disclosure of Corporate Sustainability Information


1. Disclose company information in accordance with relevant laws and regulations as well as the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, ensuring full disclosure of relevant and reliable sustainability information.

2. Annually prepare a sustainability report using widely recognized international standards or guidelines to disclose the progress of sustainability initiatives, and obtain third-party assurance to enhance information reliability. The content shall include:
- Implementation of sustainability policies, systems, or related management guidelines and specific action plans.
- Stakeholders and their issues of concern.
- Company performance and review in corporate governance, environmental sustainability, social responsibility, and economic development.
- Future improvement directions and goals.

## 1.2 Stakeholder Engagement

MA-tek is committed to sustainable business operations and values stakeholder feedback, ensuring proper responses through various engagement channels. The Company has identified its stakeholders following the AA1000 Stakeholder Engagement Standard (AA1000 SES). In 2024, MA-tek included the laboratory in China to identify stakeholders. A total of nine major stakeholders were identified, including employees, customers, shareholders/investors, suppliers/contractors/partners, government agencies, communities/non-profit organizations/NGOs, research institutions/academic units, media, and creditors/banks. We engaged with stakeholders differently based on their type to understand their needs and expectations, strengthen communication strategies and practical responses, and ensure the completeness and applicability of stakeholder identification and communication strategies. Finally, we incorporated their concerns into the Company's future development plans.


Figure. 9 Key Stakeholders of MA-tek in 2024

## 9 Key Stakeholders in 2024 and Engagement Methods

| | Employees | Customer | Shareholders / investors | Suppliers / contractors / partners |
|---|---|---|---|---|
| Issues of concern | • Economic Performance<br>• Customer relationship and development<br>• Human rights<br>• Labor-management relationship<br>• Workplace safety and health management<br>• Corporate governance | • Technical Service Quality<br>• Customer relationship and development<br>• Customer privacy<br>• Information security<br>• Workplace safety and health management | • Innovation and intellectual property management<br>• Risk Management<br>• Technical Service Quality<br>• Information security<br>• Human rights | • Customer privacy<br>• Information security<br>• Climate change countermeasures<br>• Energy resources management<br>• Corporate governance |
| Engagement method and frequency | • Labor-management meetings (quarterly)<br>• Employee suggestion box (sporadic)<br>• Employee satisfaction survey (annual)<br>• Monthly/bimonthly supervisor meeting (monthly/bimonthly)<br>• Employees - New employee meetings (quarterly)<br>• Performance evaluations (annual) | • Consulting services provided by company website (regular)<br>• Customer satisfaction survey (annual)<br>• Telephone and email correspondence (regular) | • Company spokesperson (sporadic)<br>• Stock agency institution and dedicated personnel (sporadic)<br>• Investor section on company website (sporadic)<br>• General shareholders' meeting (annual)<br>• Revenue announcements (monthly) | • Supplier evaluation procedure and management operation platform (sporadic)<br>• Telephone and fax (sporadic)<br>• Email correspondence (sporadic) |
| Corresponding chapter | 2.2 Corporate Governance<br>2.3 Management Overview<br>3.3 Customer Relationship Maintenance<br>4.4 Friendly and Heart-warming Workplace<br>4.5 Environmental Safety and Health | 3.1 Technical Service and Quality<br>3.3 Customer Relationship Maintenance<br>3.4 Information Security and Customer Privacy<br>4.5 Environmental Safety and Health | 2.2 Corporate governance<br>3.1 Technical Service and Quality<br>3.2 Technological Innovation and Technical Data Management<br>3.4 Information Security and Customer Privacy<br>4.4 Friendly and Heart-warming Workplace | 2.2 Corporate Governance<br>3.4 Information Security and Customer Privacy<br>6.1 Climate Change and Adaption<br>6.2 Effective Resource Management |

| | Government agencies | Community / non-profit organization / non-governmental organization | Research institutions / academic units | Media | Creditors / banks |
|---|---|---|---|---|---|
| Issues of concern | • Corporate governance<br>• Supplier Management<br>• Customer privacy<br>• Information security<br>• Sustainable development strategy<br>• Regulatory Compliance<br>• Risk Management<br>• Workplace safety and health management | • Employee compensation and benefits<br>• Information security<br>• Technical Service Quality<br>• Energy resources management<br>• Human rights | • Corporate governance<br>• Supplier Management<br>• Energy resources management<br>• Waste and hazardous substance management<br>• Workplace safety and health management | • Technical Service Quality<br>• Corporate governance<br>• Economic Performance<br>• Labor-management relationship<br>• Innovation and intellectual property management | • Economic Performance<br>• Regulatory Compliance<br>• Customer privacy<br>• Sustainable development strategy<br>• Corporate governance |
| Engagement method and frequency | • Meetings/seminars/regulatory briefings (sporadic)<br>• Official correspondences (sporadic)<br>• Market Observation Post System (disclosure per requirement) | • Contact and cooperation with communities and social groups (sporadic)<br>• Grievance hotline (sporadic) | • Industry-academia cooperation (annual)<br>• Consulting services provided by company website (regular)<br>• Telephone and email correspondence (regular)<br>• Technical seminars (sporadic) | • Press releasees (monthly)<br>• Spokesperson interview (sporadic)<br>• Company website<br>• Fan group/WeChat public account | • Bank visits (sporadic)<br>• Regular announcements of financial report/annual report |
| Corresponding chapter | 1.1 Plan for Sustainable Development<br>2.2 Corporate Governance<br>2.4 Internal Audit and Regulatory Compliance<br>2.5 Supply Chain Partners<br>3.4 Information Security and Customer Privacy<br>4.4 Friendly and Heart-warming Workplace<br>4.5 Environmental Safety and Health | 3.1 Technical Service and Quality<br>3.4 Information Security and Customer Privacy<br>4.2 Excellent Compensation and Benefits<br>4.4 Friendly and Heart-warming Workplace<br>6.2 Effective Resource Management | 2.2 Corporate Governance<br>2.5 Supply Chain Partners<br>4.5 Environmental Safety and Health<br>6.2 Effective Resource Management | 2.2 Corporate Governance<br>2.3 Management Overview<br>3.1 Technical Service and Quality<br>3.2 Technological Innovation and Technical Data Management<br>4.4 Friendly and Heart-warming Workplace | 1.1 Plan for Sustainable Development<br>2.2 Corporate Governance<br>2.3 Management Overview<br>2.4 Internal Audit and Regulatory Compliance<br>3.4 Information Security and Customer Privacy |

## 1.3 Identification of Material Issues

In 2024, MA-tek re-identified material issues, covering laboratories in Taiwan and Mainland China, and followed the latest guidelines from the Global Reporting Initiative (GRI) issued in 2021 and took cues from both domestic and international sustainability standards, as well as insights from industry peers and clients. We selected 21 sustainability issues closely linked to MA-tek for closer examination as material issues. Subsequently, we adopted the "Double Materiality" principle proposed by the European Union, which considers both the actual and potential impacts, whether positive or negative. To gather insights, we distributed questionnaires and surveys to nine categories of MA-tek stakeholders, including employees, customers, shareholders/investors, suppliers/contractors/partners, government agencies, community/non-profit organizations/non-governmental organizations, research institutions/academic units, media, and creditors/banks. These surveys aimed to evaluate the positive and negative effects of the identified major issues. From there, our senior executives assessed the "level of impact" and "likelihood of occurrence" for each sustainability issue. Based on their rankings, we identified six topics as MA-tek's material sustainability issues for 2024.

### Comprehensive Identification Process for Material Issues

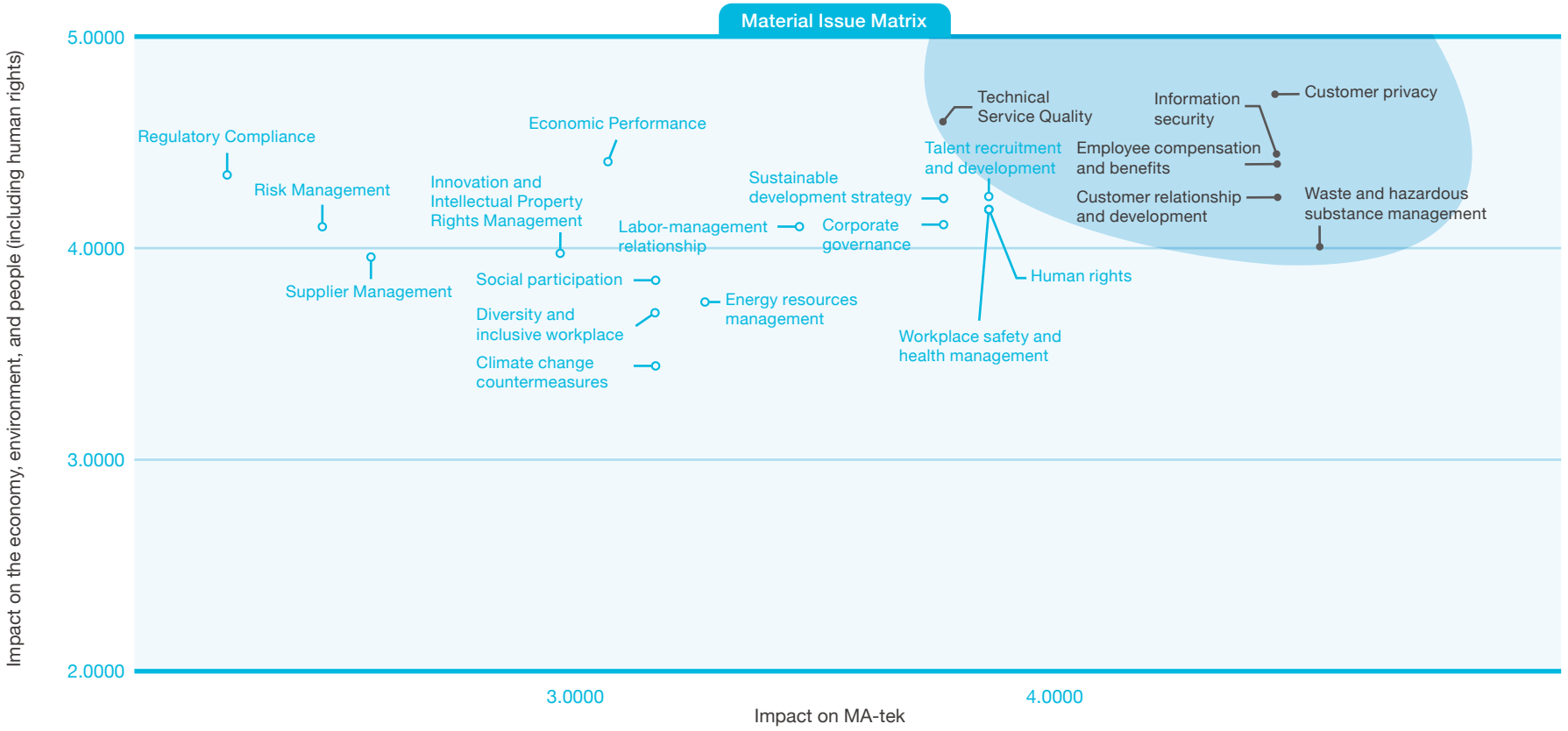

This report refers to the AA1000 Stakeholder Engagement Standard: 2015 for stakeholder identification. It follows the principles of dependency, responsibility, proximity, influence, and communication frequency. Additionally, it considers MA-tek's operational status and industry characteristics to identify nine key stakeholders.

Various communication mechanisms and channels such as the company website, customer satisfaction surveys, employee suggestion boxes, investor sections, and shareholder proxy agencies are utilized to gather sustainability issues of concern to stakeholders. In 2024, a total of 21 sustainability issues were identified as material concerns for the year.

Questionnaire surveys on positive and negative impacts are conducted to understand the effects of material issues on the nine key stakeholders. Our executives evaluated the "operational impact" and "likelihood of occurrence" of material issues and based on survey results, we were able to comprehensively identify material issues for 2024.

A total of 6 material issues were identified in this process, and the results are illustrated in a matrix representation of material issues..

In 2024, MA-tek re-identified material issues based on industry trends and stakeholder concerns, and for the first time incorporated the perspectives of stakeholders from its China-based laboratories to enhance the completeness of the identification results. Finally, six material issues were identified: customer privacy, information security, employee remuneration and benefits, customer relations and development, waste and hazardous substance management, and technology service quality. We hope to continue strengthening communication with stakeholders, improving information transparency, and enhancing disclosure quality.




**Material Issues**

1. Customer privacy
2. Information security
3. Employee compensation and benefits
4. Customer relationship and development
5. Waste and hazardous substance management
6. Technical Service Quality

● Actual impact ○ Potential Impact ▲ Business relations

| Material Issues | Corresponding GRI Material Issues | MA-tek's actual / potential and negative/ positive impacts on the economy, environment, and people (human rights) | Boundary of Value Chain Impact | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Within the organization | Outside the organization | | | | | | | |
| | | | Operational stage | Procurement stage | Operational stage | | | Distribution stage | Non-operational activities | | |
| | | | Employees | Suppliers / contractors / partners | Shareholders / investors | Creditors / banks | Research institutions / academic units | Customer | Media | Community / non-profit organization / non-governmental organization | Government agencies |
| Customer privacy | GRI 3: Material Issues 2021<br>GRI 418: Customer Privacy 2016 | MA-tek prioritizes the protection of customer privacy, continuously earning the trust of clients and other business partners. Through robust information security management, we minimize privacy and confidentiality breaches, maintain our competitive edge, and prevent negative impacts on society. | ● | ○ | ○ | ○ | ○ | ▲ | ○ | ○ | ○ |
| Information security | GRI 3: Material Issues 2021<br>GRI | MA-tek values information security management and continues to strengthen our information security protection mechanisms to ensure the data security of our customers and business partners. Lower the risk of confidential information and personal privacy breaches through an information security management system, strengthen external trust, maintain the company's competitive advantage, and prevent a negative impact on society. | ● | ○ | ○ | ○ | ● | ● | ○ | ○ | ○ |
| Employee compensation and benefits | GRI 3: Material Issues 2021<br>GRI 401: Employment 2016<br>GRI 405: Diversity and Equal Opportunity 2016 | Besides meeting employees' basic physiological and safety needs, companies should also focus on fostering their sense of belonging, respect, and self-actualization. This approach can reduce employee turnover, stabilize their lives and families, promote socio-economic stability, further increase the birth rate, and mitigate the impact of population imbalance on the country. | ● | ○ | ○ | ○ | ● | ○ | ○ | ○ | ○ |

● Actual impact ○ Potential Impact ▲ Business relations

| Material Issues | Corresponding GRI Material Issues | MA-tek's actual / potential and negative/ positive impacts on the economy, environment, and people (human rights) | Boundary of Value Chain Impact | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Within the organization | Outside the organization | | | | | | | |
| | | | Operational stage | Procurement stage | Operational stage | | | Distribution stage | Non-operational activities | | |
| | | | Employees | Suppliers / contractors / partners | Shareholders / investors | Creditors / banks | Research institutions / academic units | Customer | Media | Community / non-profit organization / non-governmental organization | Government agencies |
| Customer relationship and development | GRI 3: Material Issues 2021 | If we fail to promptly resolve customer product issues, it could affect their global competitive standing and result in financial losses. This would also erode trust and potentially lead to reduced orders or customers seeking services from competitors, negatively impacting the economy. | ● | ○ | ○ | ○ | ○ | ▲ | ○ | ○ | ○ |
| Waste and hazardous substance management | GRI 3: Material Issues 2021<br>GRI 306: Waste 2020 | Effective waste management can reduce waste production and processing costs while preventing potential legal and environmental issues for MA-tek. Proper waste management can enhance the Company's reputation, avoid regulatory violations, and positively impact the Company's image and sustainability efforts. | ● | ● | ○ | ○ | ○ | ○ | ○ | ○ | ● |
| Technical Service Quality | GRI 3: Material Topics 2021 | In response to advancements in semiconductor processing technology and market demands, the testing and analysis capabilities and equipment requirements of our laboratories are also being enhanced and increased. This ensures that we meet customer and market needs, leading to a positive socioeconomic impact. | ● | ● | ○ | ○ | ○ | ▲ | ○ | ○ | ○ |

## Material Issue Management Policy

### Customer privacy

MA-tek's Management Commitment

On July 21, 2021, the Company officially introduced the "Taiwan Intellectual Property Management System (TIPS)"and passed the Class A certification review on December 30, 2021. This established strict control measures for customer information and privacy, ensuring all employees possess a high level of information security awareness and professional competence. Protecting information security and customer privacy is MA-tek's firm commitment.

### Corresponding Chapters

1.3 Identification of Material Issues
3.4 Information Security and Customer Privacy

### Progression of Goals

**Short-term**

- Data leakage cases are continuously maintained at 0.
- Pass the ISO 27001 recertification annually to enhance the company's competitiveness.
- Introduce the MDR monitoring system to prevent theft or damage of customer data.

**Mid-to-Long-term**

- Establish a DLP information security protection system to protect customer data.
- Continue to implement employee information security education and training to enhance employees' awareness of information security.
- Periodically review and update information security policies and procedures, continuously scan for and fix vulnerabilities, and strengthen the company's information security protection.

### Performance of Actions

- There were no incidents of customer privacy violations in 2024.
- Established and implemented information security policies to prevent the leakage of customer confidential information.
- Conducted sporadic employee information security education and training to promote the concept of customer data protection.

There were no incidents of customer privacy violations in **2024**.

### MA-tek's Management Measures

- Establish and implement information security policies to prevent the leakage of customer confidential information.
- Conduct information security education and training for employees to promote the concept of protecting customer data.
- Officially introduced the Taiwan Intellectual Property Management System (TIPS), became accredited to Level A verification on December 30, 2021 and passed the most recent validation and certification in 2023. This management system ensures the protection of MA-tek's research and development outcomes, maintaining innovative competitive advantages, and enhancing all employees' awareness of protecting customer confidential information.

### Management and Optimization Mechanisms

- Passed the ISO 27001:2022 version transition audit in October 2024.
- Implement laboratory and office network segmentation.
- Management of Machine PC accounts for laboratories.
- Optimize the PMS login system and introduce the Single Sign-On (SSO) mechanism.
- Strengthen customer handbook delivery protection mechanisms.
- The access control system of the laboratory uses face recognition technology.

## Information security

### MA-tek's Management Commitment

- Strengthen corporate governance and ethical corporate management, and maintain information security performance.
- Internal information security audit operations and risk management.
- Comply with information security regulations and standards.

## Corresponding Chapters

1.3 Identification of Material Issues
3.4 Information Security and Customer Privacy

## Progression of Goals

| Short-term | Mid-to-Long-term |
|---|---|
| • Introduce AD object threat detection mechanism.<br>• Build an information log collection and analysis system.<br>• Introduce the Managed Detection and Response (MDR) monitoring system. | • Introduce the Data Loss Prevention (DLP) mechanism.<br>• Continue to conduct red team and blue team security exercises. |

## Performance of Actions

- 0 data leakage incidents in 2024.
- In 2024, a total of 5 information security drills were conducted, including 2 in the Taiwan laboratories and 3 in the China laboratories.
- In addition to the monthly information security training for new recruits, we also conduct periodic information security training for current employees. In 2024, we held over 13 information security training sessions, including 6 sessions at the Taiwan Laboratories and 7 sessions at the China Laboratories.

**0** data leakage incidents in **2024**.

## MA-tek's Management Measures

- From the perspective of information security, we emphasize strengthening our internal information security protection mechanisms, actively protecting the sensitive data of our company and customers, continuously improving the quality and responsiveness of our technical services, and ensuring effective information security protection across all levels.

## Management and Optimization Mechanisms

- Optimization of information security measures, with an investment of NT$700,000.
- Conduct social engineering drills.
- Enhance management of high-privilege accounts and activate two-factor authentication.
- Execute internal vulnerability scans and remediation annually to ensure system security and operational stability, reducing potential information security threats.
- ISO 15408 certification has been completed for laboratories in Taiwan and Mainland China.

## Employee compensation and benefits

MA-tek's Management Commitment

We are committed to creating a diverse, equal, and inclusive workplace and increasing our positive social impact through salary increases.

### Corresponding Chapters

1.3 Identification of Material Issues
4.2 Excellent Compensation and Benefits
4.4 Friendly and Heart-warming Workplace

## Progression of Goals

| Short-term | Mid-to-Long-term |
|---|---|
| • Continue to provide market-competitive compensation and benefits, and optimize and implement a diverse incentive bonus system. | • Plan a competitive profit-based incentive system to boost employee contribution and promote performance growth. |

## Performance of Actions

- The manpower increase in 2024 reached 5.7%.
- The average salary adjustment rate in 2024 reached 3.5% and above.
- The year-end banquet featured a "Ha Ha Award" of NT$6,000 and a car lucky draw.
- NT$25,000 travel allowance per person
- We provide dedicated parking spaces for pregnant employees, fostering a supportive workplace environment.
- We continue to provide 7 days of flexible leave corresponding to the 7 national holidays removed under the revisions to the Labor Standards Act, ensuring full holiday allowances, and offer paid family care leave to support employees' family care needs.

The manpower increase in **2024** reached **5.7%**.

The average salary adjustment rate in **2024** reached **3.5%** and above.

### MA-tek's Management Measures

- We are committed to providing market-competitive compensation and a diversified bonus incentive system, with annual salary adjustments exceeding industry standards. We offer comprehensive benefits that surpass legal requirements and industry norms, fostering a positive and healthy workplace.

### Management and Optimization Mechanisms

- An employee mailbox and suggestion box have been set up to provide diverse anonymous feedback channels.
- Designate a dedicated unit to handle employee opinions and complaints.
- Hold regular employee meetings to promote two-way communication and real-time feedback.
- Execute an anonymous employee satisfaction survey to capture genuine internal feedback.
- Hold regular labor-management meetings to strengthen mutual consensus and stabilize labor relations.

## Customer relationship and development

MA-tek's Management Commitment

- Conduct education and training for business and service personnel.
- Develop diversified service channels.
- Implement customer satisfaction surveys.
- Provide an efficient customer service platform and troubleshooting mechanism, survey customer satisfaction with services, and explore and develop potential customers and market demands.

## Corresponding Chapters

1.3 Identification of Material Issues
3.3 Customer Relationship Maintenance

## Progression of Goals

### Short-term

- In addition to continuous performance growth, we will also strengthen R&D and technology equipment, deepen our industry layout, expand diverse business opportunities, provide high-quality analysis services, and improve customer satisfaction.
- The EC platform will continue to integrate the functions of the Little Man APP, providing consistent information and proactive notifications to improve query efficiency and user convenience.
- In 2025, the EC platform will be expanded to laboratories in mainland China to provide a unified platform service and strengthen the global customer experience.

### Mid-to-Long-term

- Pay attention to market trends, actively invest in forward-looking industries, develop new markets and customer needs, and expand diverse business opportunities.
- Promote the diversification of customer structure, increase the balance of industrial distribution, and strengthen resilience to changes in the external environment.
- Aim to expand both domestically and internationally, realizing the vision of "wherever there is a science park, there is MA-tek".
- Enhance the MA-tek e-commerce platform to offer diverse service channels.
- Continue digital transformation to achieve environmental friendliness and corporate sustainable development goals.

## Performance of Actions

- In 2024, 90% of the customers expressed great satisfaction with the service attitude, communication process, delivery time, and report quality provided by MA-tec's Taiwan and China laboratories.

In **2024**,
**90%** of the customers
expressed great satisfaction
with the service attitude

### MA-tek's Management Measures

- Deepen connections with each customer through multiple channels, including LiveChat, UFAST, CRM system, regular (quarterly technical seminars, annual customer satisfaction surveys) and irregular customer meetings/visits.
- Training for sales personnel.

### Management and Optimization Mechanisms

- In 2024, we will continue to optimize the functions of the EC platform system, adding online acceptance and pre-case discussion features to improve operational convenience and service responsiveness, and expand our services to Japanese customers to broaden our overseas presence.
- The Company has strengthened our CRM system by adding a customer visit reminder function to improve business contact efficiency and customer loyalty.
- The laboratories in China has introduced expert one-on-one consultation services to provide customers with fast and professional responses.

## Waste and hazardous substance management

### MA-tek's Management Commitment

- Uphold the principle of being a responsible member of the global community by properly disposing of waste to prevent environmental damage, aligning with MA-tek's commitment to environmental friendliness.
- Adhere to environmental protection regulations.
- Track changes in environmental protection laws, and evaluate their impact on the Company.
- Conduct regulatory compliance training and educational advocacy.

### Corresponding Chapters

6.2 Effective Resource Management

## Progression of Goals

| Short-term | Mid-to-Long-term |
|---|---|
| • Implement effective waste disposal measures in accordance with local laws and regulations to avoid government fines. | • Follow international trends and introduce the latest waste and hazardous substance management measures for proper handling at Ma-tek and continue waste reduction. |

## Performance of Actions

- No violations of environmental protection regulations and no major occupational accidents occurred this year.
- In 2024, the overall waste treatment amount for Taiwan laboratories exceeded NT$1.76 million, and that for China exceeded CNY 80,000.
- Taiwan laboratories have implemented 8 on-site audit items for waste disposal contractors and have completed the audit and assessment of all cooperating collection and processing facilities to ensure compliance with environmental regulations and internal standards. The laboratories in China select qualified waste disposal contractors announced by the local government to ensure the legality and compliance of its operations.

In **2024**, the waste treatment amount exceeded
**NT$1.76 million** (Taiwan)
**CNY 80,000** (China)

### MA-tek's Management Measures

- Conduct annual evaluations of suppliers. Only those suppliers who pass the evaluation shall be hired for waste disposal, ensuring proper waste handling and reporting.

### Management and Optimization Mechanisms

- Continue internal advocacy (e.g., education on laboratory waste segregation) and require supervisors in each business unit to lead by example in implementing conservation and recycling practices.

## Technical Service Quality

MA-tek's Management Commitment

Establish quality standards, obtain international certifications, and implement service quality management to provide customers with high-standard and stable testing services.

## Corresponding Chapters

1.3 Identification of Material Issues
3.1 Technical Service and Quality

## Progression of Goals

| Short-term | Mid-to-Long-term |
|---|---|
| • Continuously strengthen the promotion of various quality systems, and obtain relevant international certifications. | • Enhance the implementation of quality systems across all laboratories, and ensure the completeness of the implementation of various systems. |

## Performance of Actions

- MA-tek provides 24-hour sample collection and delivery services. In 2024, MA-tek's Express Service was used for a total of 171,565 cases, including 108,807 cases for Taiwan laboratories and 6,758 cases for China laboratories, averaging 470 cases per day.
- Optimize and improve quality incidents using the 8D (Eight Disciplines) Problem Solving method, with 214 employees (121 from Taiwan Laboratories and 93 from China Laboratories) participating in workflow improvements in 2024. A total of 10 promotional meetings were held (6 in Taiwan Laboratories and 4 in China Laboratories).
- In 2024, over 140 patent applications and approvals were filed, with the applying laboratories covering Taiwan, Mainland China, Japan, the United States, and Europe.
- Three physical technical seminars were held with collaborators in the laboratories in mainland China.
- Two physical technology seminars were held at the Taiwan Laboratories.
- Conducted 12 quality education and training sessions.

In **2024** Over **140** patent applications / approvals

## MA-tek's Management Measures

- Implement customer project requirements.
- Arrange trainings for customer projects.
- Strictly adhere to quality management operations.

## Management and Optimization Mechanisms

- The ISO 27001 re-certification has been completed and extended to the Tainan Laboratory.
- The new Suzhou Laboratory was established and ISO/IEC/ESD certification obtained.
- Promote the online systematization of technician qualification verification to improve professional certification efficiency.

# 2 Steps Towards Sincere Governance

## 2.1 Company Profile

### About MA-tek

MA-tek Technology Co., Ltd. is a technical service company encompassing electronics, electrical engineering, and materials analysis laboratories.

**The best R&D partner in the high-tech industry.**

Established in

**2002**

service locations worldwide

**16** locations

Established in 2002, MA-tek has over twenty years of experience, with the founding mission of promoting the application of materials analysis in various fields of R&D, manufacturing, and quality control. Our mission has inspired us to accelerate product development in the industrial sector. We achieved break-even revenue in the second year of establishment, went public in the fifth year, and was officially traded over-the-counter in the seventh year. Currently, MA-tek's clientele primarily comprises semiconductor IC companies spread across the globe, including regions such as Taiwan, China, the USA, Japan, Singapore, and Malaysia. To closely serve its customers, MA-tek has established laboratories and business offices in Taiwan, China, and Japan. The Company aspires to be present in every science park worldwide, with a total of sixteen service locations globally to date.

As the new technologies of 5G, high-performance computing (HPC), automotive electronics, and artificial intelligence continue to flourish, countries around the world are increasingly recognizing the strategic importance of the semiconductor industry and supporting their local semiconductor supply chains. For example, the governments of Taiwan, China, and Japan have all introduced incentive measures for the semiconductor industry. As advanced process technology for semiconductors continues to evolve, and as the world transitions into the 5G and AI era, the demand for related end-product applications is expected to flourish. MA-tek, aware of the strong market demand, responds to the current economic environment by leveraging its core strengths in equipment and technology. With quick turnaround times, excellent equipment, competitive pricing, and strict cost control, MA-tek aims to be the "best R&D partner in the high-tech industry." By continually investing in advanced analytical equipment, MA-tek provides robust support to customers, enhancing their competitiveness in the global supply chain. We firmly believe that as long as there is a demand for chip manufacturing, the responsibility and value of MA-tek lies in serving wherever that demand exists.

In the past, acquiring TEM (Transmission Electron Microscope), SEM (Scanning Electron Microscope), FIB (Focused Ion Beam), and SIMS (Secondary Ion Mass Spectrometry) for materials analysis has been extremely costly. Only academic institutions or well-resourced semiconductor factories could afford these instruments, limiting their accessibility to the broader industry. To promote the application of materials analysis and accelerate product development in the industrial sector, MA-tek not only offers operation services for these expensive instruments but also integrates consulting and advisory functions to provide precise and accurate sample preparation services

to meet the analytical needs of customers in developing electronic products and new material structures and processes. By transforming traditionally time-consuming and labor-intensive research into standardized commercial services, MA-tek effectively addresses the analytical requirements of the industry. MA-tek is currently one of the most comprehensive materials analysis and electronics laboratories globally, with equipment models and quantities far surpassing those of major universities and research institutions, positioning it as a global leader. Finally, while driving the development of cutting-edge industries in the country, MA-tec expects to give back to society through its corporate strength, exert positive influence through actions, gradually implement the sustainable management of talents, the society, the environment and the economy, and spread the concept of sustainability to every corner of the society, and create a prosperous country and society.

**MA-tek Technology operates on four core principles that define its mission and services within the industry**

### Precision Analytical Instruments Center for the Industry

- In January 2008, MA-tek established the Silicon Conductor Laboratory in Hsinchu Science Park. This initiative centralized the management of previously dispersed materials analysis instruments, offering technical services while continuously investing in advanced analytical equipment.
- MA-tek has become a prominent center for precision analytical instruments within the international tech industry. Beyond serving leading domestic industrial companies, MA-tek extends its materials analysis services to advanced regions like Europe, the USA, and Japan. Our customer base includes semiconductor manufacturers, automotive companies, academic research institutions, equipment manufacturers, and other research entities.
- MA-tek positions itself as a global professional strategic partner and a complementary laboratory for a variety of industries.

### An Essential Functional Unit in the Science Park

- MA-tek serves as a critical R&D service center within the industry, focusing on providing essential analytical services across various stages of the IC supply chain, including design, manufacturing, packaging, and testing.
- In an effort to work closely with customers and enhance service quality, MA-tek has established facilities in several key locations, including Zhubei Taiyuen Hi-Tech Industrial Park, Hsinchu Science Park, Southern Taiwan Science Park, Shanghai Zhangjiang Hi-Tech Park, Xiamen Huli District, and Nagoya Japan, and set up a new fault analysis laboratory in Shenzhen and Shanghai Jinqiao No. 2 Factory in 2022. In 2023, the Company also established new laboratories in Kumamoto and Suzhou, along with sales office in Arizona in the hopes of providing prompt and high-quality services to clients worldwide. In 2024, we established a laboratory in Hokkaido, which is expected to be officially operational in 2025, further strengthening our localized and real-time service network.
- With regards to future development of the technology sector, MA-tek endeavors to deliver friendly, standardized, and efficient analytical services of high-quality to customers.

### Product Medical Center

- MA-tek's analytical and testing system functions similarly to a medical system, encompassing various stages from routine checks to comprehensive diagnostic services. The services range from non-destructive testing, electrical analysis, physical analysis, to materials analysis.
- Utilizing a diagnostic approach similar to medical consultation, analysis, and repair, MA-tek offers clients medical-grade analysis and testing services, thereby positioning itself as a high-quality medical center within the tech industry.

### A Shared R&D Platform and Quality Assurance Laboratory

- Since its inception in 2002, MA-tek has been approved by the Industrial Development Bureau of the Ministry of Economic Affairs to provide R&D and intellectual property services. The Company has achieved multiple certifications and accreditations, including : ISO-9001 Management Certification, IECQ-17025 Laboratory Certification, ISO-27001 Information Security Certification, ISO-15408 Information Security On-Site Certification and passed on-site audits by international clients. In 2022, MA-tek passed the Taiwan Intellectual Property Management System (TIPS) Level-A certification, becoming one of the first three companies in Taiwan to pass the intellectual property disclosure and advisory system audit.
- MA-tek is one of a few independent laboratories whose microscopic measurement results that can be traced back to the standards verified by the National Institute of Standards and Technology (NIST) in the United States, and can provide accurate analytical data for customers with an internationally certified quality grade.

## MA-tek's Milestones

**2002**
- Approved to establish Materials Analysis Technology Inc.
- Officially started operations at the Zhubei Taiyuan laboratory (JB Lab), mainly providing materials analysis (MA) and product failure analysis (PFA) services

**2004**
- Obtained ISO 9000 and ISO/IEC 17025 certifications
- Expanded services to include electrical analysis (EFA) and electrostatic discharge testing (ESD)

**2006**
- Ranked 157th in the "Deloitte Technology Fast 500 Asia Pacific"
- Ranked 32nd in the "Deloitte Technology Fast 50 Taiwan"
- Established the Hsinchu branch and Hsinchu Zhanye Laboratory (HC Lab) to provide failure analysis services
- Established MA-tek Technology (Shanghai) Co., Ltd.
- Approved to establish a branch in Hsinchu Science Park
- Selected as a benchmark enterprise by the Industrial Development Bureau, Ministry of Economic Affairs

**2007**
- Established MA-tek Japan Inc. to actively expand the Japanese market
- Opened the Shanghai laboratory (SH Lab) in Zhangjiang, focusing on failure analysis and expanding the mainland Chinese market

**2008**
- Won the 9th Industrial Excellence Award in the technical service industry category
- Established the reliability laboratory (JS Lab) to provide various dynamic and static environmental tests for IC components
- Set up the SoC Lab in Hsinchu Science Park, coordinating advanced materials analysis services (TEM, SIMS, XPS, DB-FIB) for global high-tech customers

**2009**
- Listed on OTC market, stock code : 3587

**2011**
- Established MA-tek USA

**2013**
- Recognized as the only independent laboratory in the A+ Enterprise category by Global Views Monthly
- Recognized as one of the Deloitte Asia Pacific Technology Fast 500 (2012)
- MA-tek Shanghai Laboratory passed the Texas Instruments certification for ESD&LU Testing

**2014**
- Invested in setting up MA-biotech Co., Ltd. as a spin-off company and introduced liquid sample analysis (K-kit) analysis services
- Approved to establish a branch in the Southern Taiwan Science Park

**2015**
- Passed ISO 27001 Information Security Certification

**2017**
- Jinshan Lab passed Germany's TUV NORD automotive electronics certification
- Established MA-tek Xiamen subsidiary

**2018**
- Passed ANSI/ESD S20.20 Electrostatic Discharge Prevention Certification
- Received the Ernst & Young Entrepreneur Award - Cutting-edge Service Entrepreneur Award
- Chairperson Hsieh, Yong-Fen recognized as a Fellow of the Materials Research Society-Taiwan

**2019**
- Established MA-tek Xiamen Educational Consulting Co., Ltd.
- Opened the Nagoya Laboratory in Japan

**2020**
- Passed the ISO/IEC 15408 CC EAL6 information security on-site certification of the German Federal Institute for Information Security (BSI)
- Listed among the Top 100 Fastest Growing Companies by CommonWealth Magazine (2019)

## 2021

- Passed the 2021 Taiwan Intellectual Property Management System TIPS A-level verification
- Added materials analysis (MA) services at the Xiamen laboratory
- Added failure analysis (FA) services at the Nagoya laboratory
- Launched a new K-kit dedicated copper mesh product
- Chairperson Hsieh, Yong-Fen selected as the Best Female CEO in Taiwan by Harvard Business Review
- Opened the second laboratories in Zhubei and Tainan Science Park
- MA-tek (Shanghai) Co., Ltd. recognized as a "High-tech Enterprise"
- Chairperson Hsieh, Yong-Fen received the ERSO Award from Pan Wen Yuan Foundation

## 2022

- Established the Shenzhen Failure Analysis Laboratory and the Shanghai Jinqiao II Plant
- Assisted TY-OHM Electronic Works Co., Ltd. in passing the AEC-Q200 certification for resistor component
- Recognized as an Outstanding E-Invoicing Business by Hsinchu North District National Taxation Bureau in 2022
- Secured two seats among the top three spots in the 2022 International Symposium on the Physical and Failure Analysis of Integrated Circuits (IPFA) International Aesthetics Photography Competition
- MA-tek (Shanghai) Co., Ltd. recognized as a "Pudong New Area Enterprise R&D Institution" and a "Specialized and New Enterprise" in Shanghai
- Added new equipment models "InGaAs," "OBIRCH," and "2D X-ray" at Zhubei Plant No.2
- Passed the 2022 Intellectual Property Disclosure and Disclosure System Guidance Review


## 2023

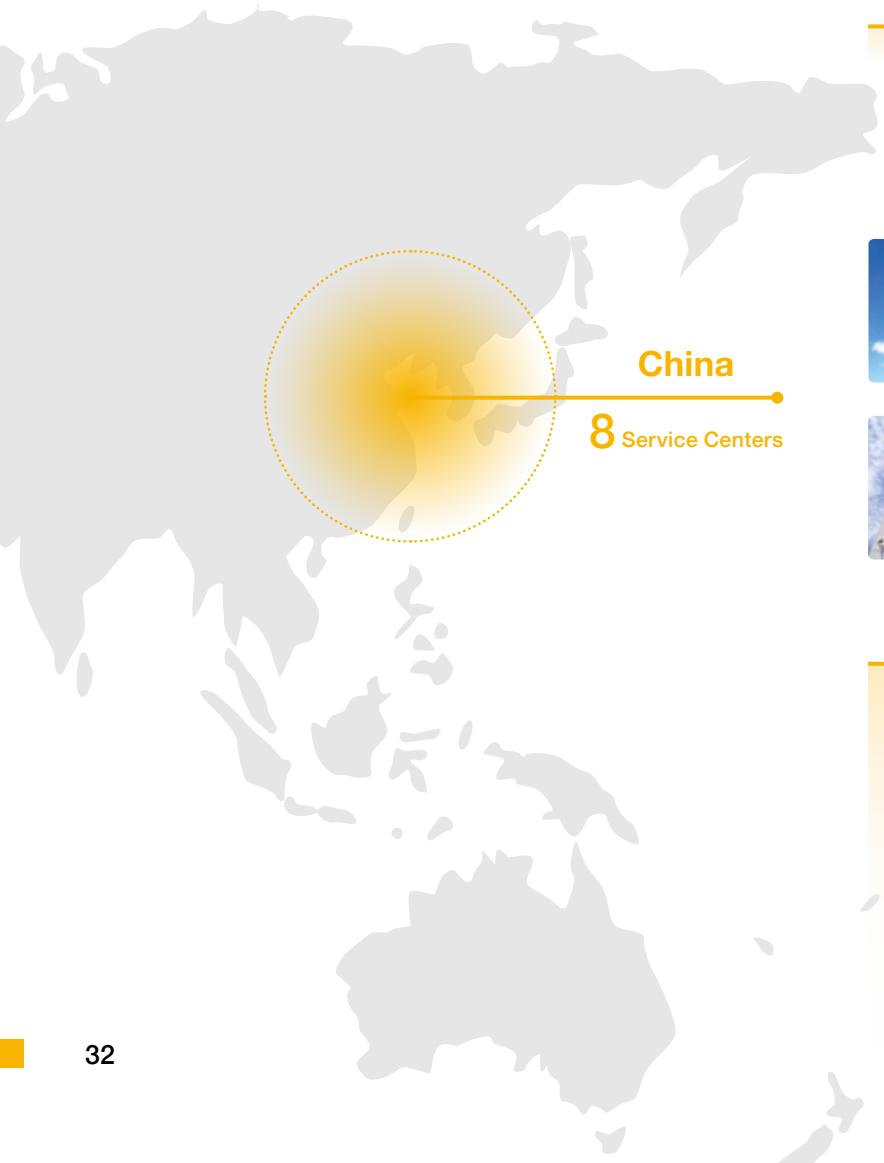
- Established a new laboratory in Kumamoto, Japan
- Won the 7th Taiwan Mittelstand Award
- Won the 17th Asia Pacific Entrepreneurship Awards (APEA) Outstanding Enterprise Award
- Chairperson Hsieh, Yong-Fen received the (APEA) Outstanding Corporate Leadership Award
- Named one of the Top 500 Fastest Growing Companies in Asia Pacific by the Financial Times (2023)
- Received recognition from the Shanghai Enterprise Technology Center in 2023
- Awarded the qualification of Shanghai Specialized New Enterprise (2023)
- Recognized as a Happy Enterprise by 1111 Job Bank (2023)

## 2024

- MA-tek's chemical laboratory has passed the accreditation for water-soluble metal testing.
- Established Materials Analysis Technology (Suzhou) Co., Ltd.

## MA-tek's Global Presence

MA-tek's customer base spans across various regions worldwide, including Asia, the United States, and Europe, with the proportion of overseas clients rapidly increasing. To better serve these clients, MA-tek has, as of current, established a total of 16 service locations, including Taiwan, Shanghai, Xiamen, Suzhou, Shenzhen, Nagoya (Japan), Kumamoto (Japan) and Hokkaido (Japan). We will continue to expand our service locations to meet and satisfy customer needs.




### Shanghai Laboratory

**Jinqiao Laboratory**

**Technical service :** Reliability verification
**Address :** No. 100 Building A, Haohao Guiqiao Road, Jinqiao Industrial Park, Pudong New Area, Shanghai 200134

**Zhangjiang Laboratory I**

**Technical service :** Comprehensive analysis
**Address :** No. 138, Lane 1505, Zu Chongzhi Road, Zhangjiang Hi-Tech Park, Pudong New Area, Shanghai 201203

**Zhangjiang Laboratory II (A)**

**Technical service :** Fault analysis / reliability
**Address :** Building 16, No. 1500, Zu Chongzhi Road, Zhangjiang Hi-Tech Park, Pudong New Area, Shanghai 201203

**Zhangjiang Laboratory II (B)**

**Technical service :** Failure analysis
**Address :** Building 15, No. 1500, Zu Chongzhi Road, Zhangjiang Hi-Tech Park, Pudong New Area, Shanghai 201203

**Zhangjiang Laboratory II (C)**

**Technical service :** Reliability verification
**Address :** Building 3, No. 1500, Zu Chongzhi Road, Zhangjiang Hi-Tech Park, Pudong New Area, Shanghai 201203

**Xiamen Laboratory**

**Technical service :** Failure analysis
**Address :** Area B, Floor 1, Building D, No. 518, Qishan Road North, Huli District, Xiamen

**Shenzhen Laboratory**

**Technical service :** Failure analysis
**Address :** Room 101/102/103, Factory 3, Jia'an Science and Technology Park, Longchang No. 2, Xingdong Community, Xin'an Street, Bao'an District, Shenzhen

**Suzhou Laboratory**

**Technical service :** Failure analysis
**Address :** 101, Building 2 Zone 5 Chinese Sciences Nanoscience Industrialization Base, No. 128 Fangzhou Road, Suzhou Industrial Park, Suzhou City, Jiangsu Province, China.

## Head office

### Taiyuan Laboratory I

**Technical service :** Failure analysis
**Address :** 302082 1F, No. 26-2, Taiyuan Street, Zhubei City

### Taiyuan Laboratory II

**Technical service :** Failure analysis
**Address :** 302082 1F, No. 8, Taiyuan 2nd Street, Zhubei City

### Zhanye Laboratory

**Technical service :** Failure analysis
**Address :** 300091 1F, 1, No. 14, Zhanye 2nd Road, Hsinchu

### Jinshan Laboratory

**Technical service :** Reliability verification
**Address :** 300063 2F, No. 1, Jinshan 7th Street, Hsinchu Science Park

## Tainan

### Nanke Laboratory I

**Technical service :** Material analysis
**Address :** 744094 1F, No. 9, Nanke 3rd Road, Xinshi District, Tainan

### Nanke Laboratory II

**Technical service :** Material analysis
**Address :** 744094 1F, No. 23, Nanke 3rd Road, Xinshi District, Tainan

## Head office

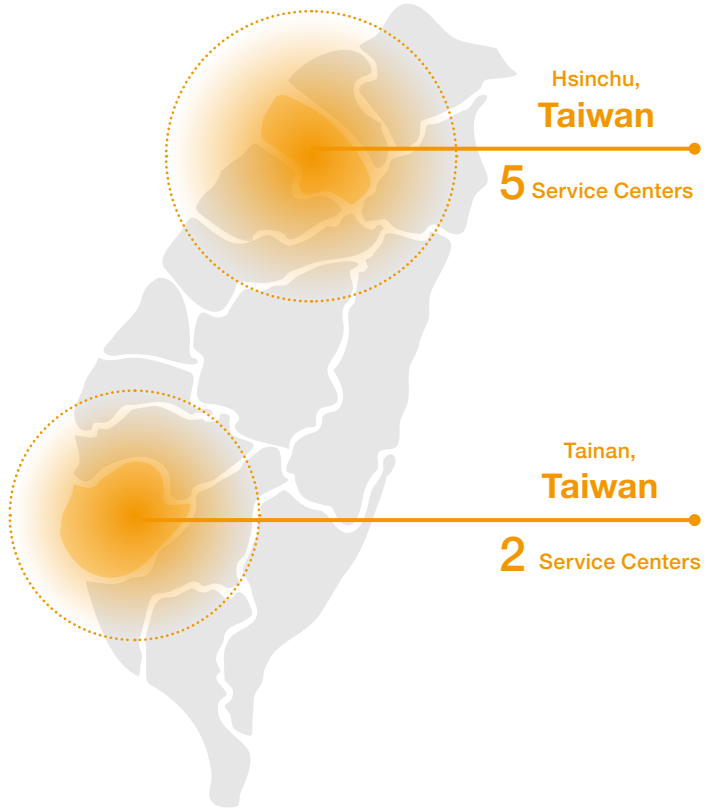
### Silicon Conductor Laboratory

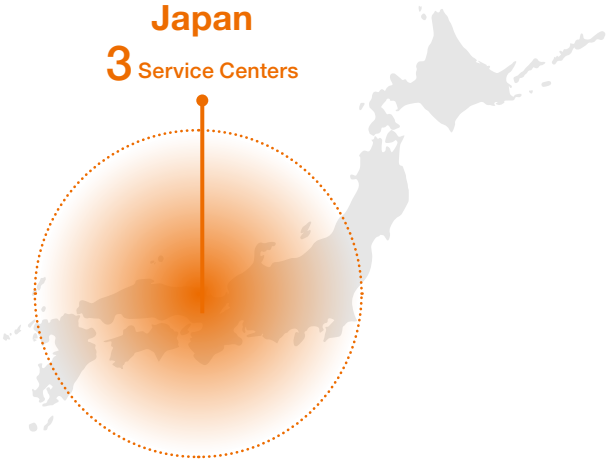
**Technical service :** Comprehensive analysis
**Address :** 300094 1A3, No. 1, Lixing 1st Road, Hsinchu Science Park

Established in 2024.

### Hokkaido Laboratory

**Technical service :** Comprehensive analysis
**Address :** 2-3-5 Shimonopporo Techno Park Atsubetsu-ku, Sapporo City, Hokkaido, 004-0015, Japan.




### Nagoya Laboratory

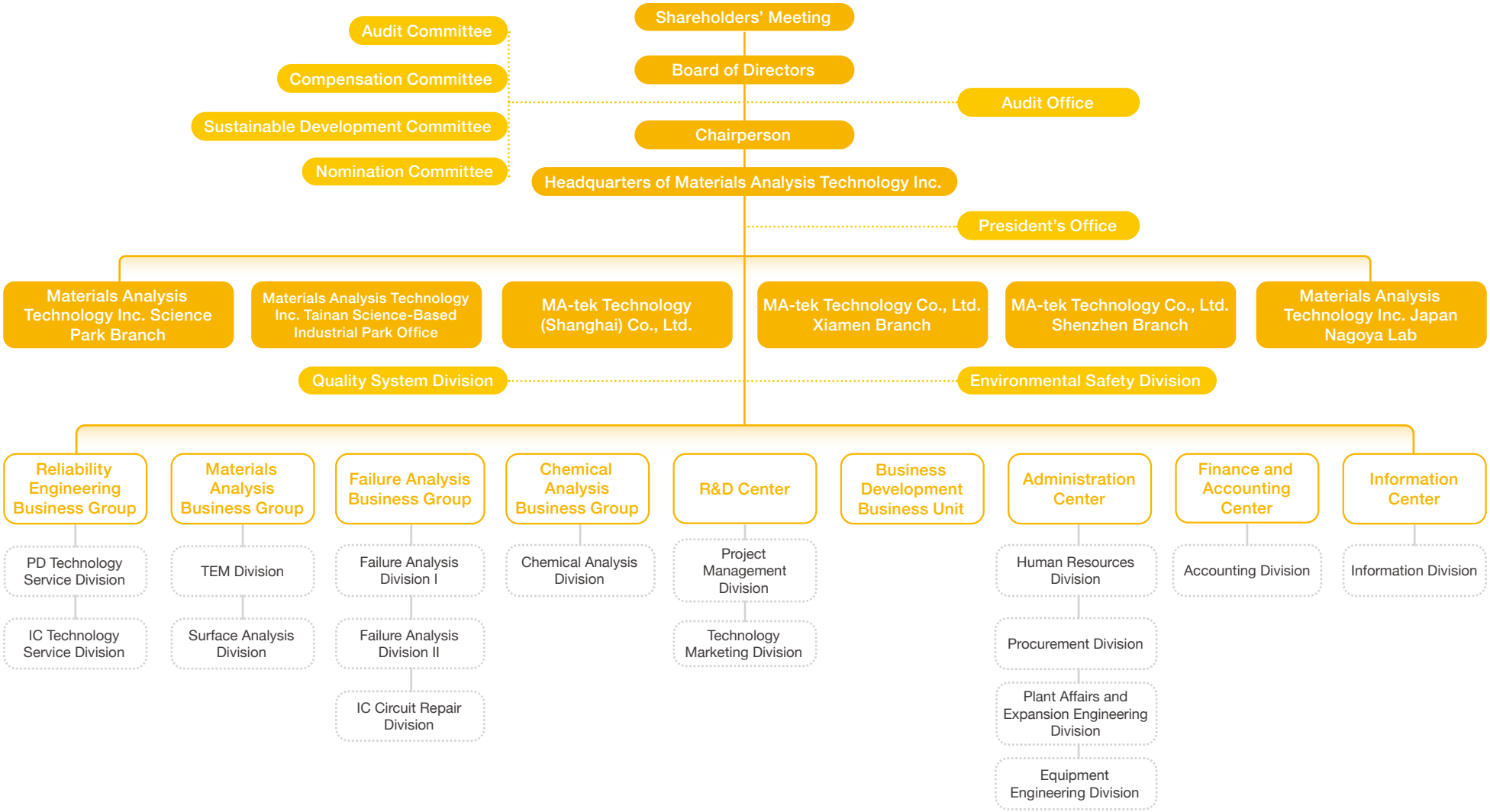
**Technical service :** Material analysis
**Address :** 465-0025 4-130, Nagoya City, Toto ward, Aichi Prefecture

### Kumamoto Laboratory

**Technical service :** Material analysis
**Address :** 6-25-17 Oe, Chuo-ku, Kumamoto City, 862-0971, Japan

## 2.2 Corporate Governance

- **MA-tek's Organizational Structure**



MA-tek consistently adheres to the principles of sustainable development, establishing a comprehensive and rigorous corporate governance structure and system. This ensures effective company operations, protects shareholder rights, strengthens the functions of the board of directors, enhances the effectiveness of various functional committees, respects the rights of stakeholders, and increases information transparency, thus enabling stable and long-term management, embodying the spirit of corporate governance to boost the Company's competitiveness and maximize shareholder value. MA-tek operates with the Board of Directors as the highest governance unit, with the President responsible for formulating and planning operational policies. To fully protect shareholder rights, in addition to the legally mandated functional committees such as the Audit Committee and the Compensation Committee, MA-tek established its Sustainable Development Committee in 2023. The Committee is to strengthen the Company's focus on and management of sustainability issues, and to promote the implementation and integration of sustainability strategies. Since its establishment, the Committee has actively participated in the planning and supervision of the Company's sustainable development policies, continuously improved the effectiveness of sustainable governance, and promoted relevant actions to align with the Company's long-term goals. An Audit Office is responsible for auditing the internal control system and risk management, and through organizational structure, mutual oversight is achieved to attain the goal of sustainable corporate management.

### President's Office
- Company operations and management.
- Establishment of business strategies and directions.
- Evaluation and management of investment ventures.

### Audit Office
- Execution and improvement of internal control audits.
- Planning, supervising, and analyzing risk management operations.

### Environmental Safety Division
- Implementation of emergency response systems and management controls at various laboratories.
- Execution of public safety, environmental reporting, and testing operations.
- Education and training on environmental regulations and safety management.

### Quality System Division
- Formulation of quality policies and systems, execution of laboratory operational quality assurance and product reliability work.
- Handling customer quality-related matters.
- Management, publication, updating, and maintenance of company regulations, standard operating procedures, quality records, and ISO/QS quality (environmental) systems.

### Reliability Engineering / Material Analysis / Failure Analysis / Chemical Analysis Business Units
- Execution and management of testing and analysis tasks.
- Preparation of analysis records and determination of analysis results.
- Research and development of new technologies and enhancement of existing technologies.
- Troubleshooting customer issues.

### Business Development Business Unit
- Establishment of customer data, management of accounts receivable, and formulation of sales targets.
- Integration of domestic and international customer product needs, trend forecasting, and promotion of sales targets.
- Strategic planning of product mix, price control to achieve profit targets.
- Collection of global market information and feedback, new customer acquisition, and planning.

### Finance and Accounting Center
- Budget preparation, execution, and analysis.
- Accounting and tax planning.
- Preparation, compilation, and analysis of financial statements.
- Comprehensive planning and management of funding sources and usage.
- Handling shareholder-related affairs.
- Establishment and review of customer credit limits.

### R&D Center
- Development of new technologies.
- Development of new products.
- Research and development of new applications for existing technologies.
- Research and development to meet special customer needs.

### Administration Center
- Establishment and implementation of human resources and management-related systems, planning and execution of training, and establishment and implementation of performance evaluation.
- Planning and control of material requirements.
- Management of fixed assets.
- Maintenance and management of laboratory environment.

### Information Center
- Construction and integration of the company information management system.
- Procurement and maintenance of personal computer software and hardware.
- Management of the computer room and supplies.
- Planning, management, and maintenance of the company website.
- Execution and supervision of data backup operations for the entire plant.

## Board of Directors and Functional Committees

### Board of Directors

The Board of Directors of MA-Tek is responsible for the overall operational development of the Company, serving as the highest decision-making and governance body. The board of directors of MA-tec is composed of 8 directors (including 4 independent directors), with term of office of 3 years. The Chairperson also acts as the General Manager of MA-tek to increase operating efficiency and streamline decision-making. However, to enhance the Company's system of checks and balances, a majority of the Company's directors do not concurrently serve as managers or employees, and the number of independent directors exceeds the statutory requirement by one seat, thereby ensuring the objectivity and supervisory power of the Board of Directors.

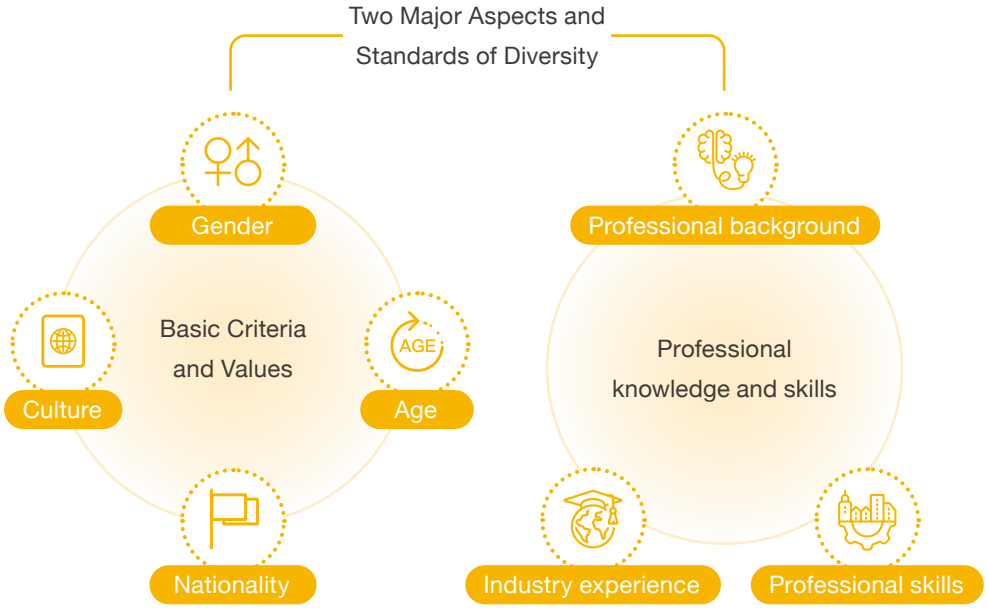
According to MA-tek's "Board Meeting Regulations", the board must convene at least once per quarter. Independent directors and audit supervisors must attend the board meetings, with the audit supervisor reporting on internal audit matters at each meeting. In 2024, MA-Tek held 4 board meetings with an actual attendance rate of about 97%. Regarding sustainable development issues, MA-Tek reports annually to the board on the execution results and key points of the Company's sustainability efforts. On May 3 and November 1, 2024, MA-tek reported the implementation progress of the 2023 sustainability report, the 2024 planning report, the schedule for greenhouse gas inventory and verification, stakeholder communication status, and the 2024 sustainability report project at the Board of Directors' meeting.

### Board Election

MA-Tek has established the "Board Election Procedures" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". The procedures stipulate that the board elections shall adopt a candidate nomination system, taking into account the background and capabilities of individual directors and the overall composition of the board. All directors and independent directors undergo a qualification review by the board to ensure transparency in the nomination and election process, and the shareholders' meeting elects the directors from the list of candidates.

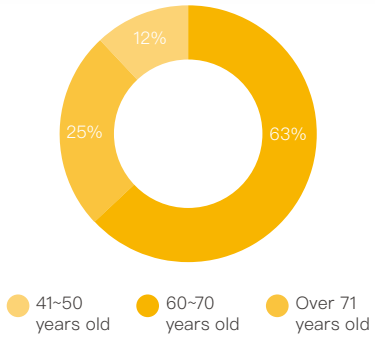
### Board Diversity

MA-Tek values diversity within its Board of Directors and has established a diversity policy in its "Corporate Governance Guidelines." The policy considers the Company's operations, business model, and development needs to ensure a diverse board composition. As of 2024, the board members of MA-Tek possess a wide range of backgrounds and expertise, including technology, finance, operational judgment, accounting, financial analysis, management, and environmental protection.

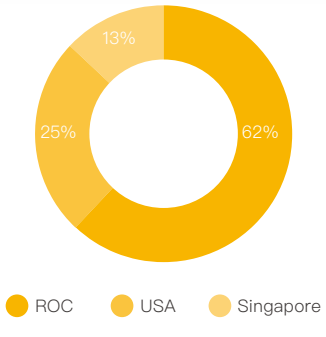


| Name | Position | Nationality | Gender | Age | | | Professional skills | | | | | | Industry experience and knowledge |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Under 30 years old | 30~50 years old | Over 50 years old | Operational judgement | Business management | Crisis management | International market perspective | Leadership | Professional competence | |
| Hsieh, Yong-Fen | Chairperson | ROC | Female | | | v | v | v | v | v | v | Semiconductor | Technology |
| Huang, Ming-Shun | Director | Singapore | Male | | | v | v | v | v | v | v | Business administration | Technology |
| Guan, Chun | Director | ROC | Male | | | v | v | v | v | v | v | Finance and accounting | Technology Finance |
| Wu, Hsin-Lin | Director | USA | Male | | v | | v | v | v | v | v | Business administration | Technology |
| Hsu, Ching-Hsiang | Independent Director | ROC | Male | | | v | v | v | v | v | v | Semiconductor | Technology |
| Tsai, Neng-Hsian | Independent Director | ROC | Male | | | v | v | v | v | v | v | Semiconductor | Technology |
| Juine-Kai Tsang | Independent Director | USA | Male | | | v | v | v | v | v | v | Business administration | Technology Finance |
| Li, Chia-Wei | Independent Director | ROC | Male | | | v | v | v | v | v | v | Business administration | Technology/ Environmental Protection |

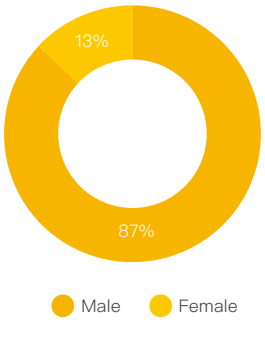
### Ages of board members



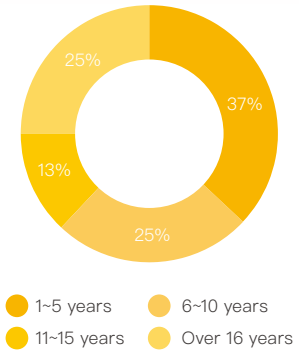

### Nationalities of board members




### Gender of the Board of Directors




### Directors' number of consecutive terms in office




Board Election Procedures

Board Meeting Regulations

## Status of Continuing Education for the Board

In 2024, MA-tek's eight board members completed a total of 48 hours of training. The courses covered topics such as corporate governance and various aspects of ESG for sustainable business practices.

| Position | Name | Date of Training | Organizer | Course name | Number of hours |
|---|---|---|---|---|---|
| Corporate Director Representative and Chairperson | Hsieh, Yong-Fen | 2024/12/17 | Corporate Operating and Sustainable Development Association | Corporate information security strategy : defense, response, and future strategies | 3 |
| | | 2024/11/06 | Taiwan Corporate Governance Association | International economic situation and changes in China's political and economic situation. | 3 |
| Corporate Director Representative | Wu, Hsin-Lin | 2024/10/18 | Taiwan Investor Relations Association | Brand Communication and Stakeholder Management | 3 |
| | | 2024/09/11 | Securities and Futures Institute | Sustainable Development Strategies and Plans for TWSE/TPEx Listed Companies | 3 |
| Director | Guan, Chun | 2024/11/29 | Taiwan Investor Relations Association | Blind spots and countermeasures in information security governance | 3 |
| | | 2024/10/18 | | Brand Communication and Stakeholder Management | 3 |
| Corporate Director Representative | Huang, Ming-Shun | 2024/09/20 | Taiwan Investor Relations Association | Trade Secrets and Information Security Practices and Legal Defense | 3 |
| | | 2024/07/21 | | Global Industry Trends and Political & Economic Prospects in the Current Stage | 3 |
| Independent Director | Hsu, Ching-Hsiang | 2024/08/22 | Taiwan Corporate Governance Association | Securities regulations and corporate governance. | 3 |
| | | 2024/08/08 | | Tax Governance and Compliance Act Updates for the New Tax Environment | 1.5 |
| | | 2024/05/09 | | Information security and risk management | 1.5 |
| Independent Director | Tsai, Neng-Hsian | 2024/10/18 | Taiwan Investor Relations Association | Brand Communication and Stakeholder Management | 3 |
| | | 2024/09/20 | | Trade Secrets and Information Security Practices and Legal Defense | 3 |
| Independent Director | Juine-Kai Tsang | 2024/04/19 | Taiwan Corporate Governance Association | Directors' Responsibilities in Management Disputes – Protecting Shareholders' Rights | 3 |
| | | 2024/03/12 | | International Trends and Experience Sharing in Ethical Corporate Management and Senior Accountability Systems | 3 |
| Independent Director | Li, Chia-Wei | 2024/10/18 | Taiwan Investor Relations Association | Brand Communication and Stakeholder Management | 3 |
| | | 2024/09/20 | | Trade Secrets and Information Security Practices and Legal Defense | 3 |
| | | | | Total | 48 |

## Board Performance Evaluation

On November 7, 2019, MA-tek established the "Board Performance Evaluation Procedures", stipulating that the board shall conduct an internal self-evaluation annually. The performance evaluation for the year is carried out at the end of each fiscal year, and individual board member questionnaires are collected and summarized before the first board meeting of the following year. The evaluation results are reported at the next board meeting. For the 2024 evaluation, the self-assessment questionnaires were completed in February 2025, and the results were reported at the board meeting on March 7, 2025. The evaluation results were also disclosed on the Company's website. The average score of the 2024 board performance evaluation indicators was 4.87 out of 5, indicating an excellent performance.

The average score for the 2024 board member performance evaluation was 4.87, demonstrating that the board members have a clear understanding of the Company and its industry, effectively evaluating and supervising company operations. They interact well with the management team, fully utilize their expertise, and contribute significantly to the Company. The evaluation includes an overall board performance assessment, individual board member performance evaluation, and functional committee performance evaluation. The results of the 2024 internal board performance evaluation are listed as follows :

| Type of Evaluation | Overall Board Performance Evaluation | Individual Board Member Performance Evaluation | Functional Committee Performance Evaluation |
|---|---|---|---|
| Evaluation Criteria | Overall Board Performance Evaluation<br>Degree of participation in Company operations<br>Improvement in the decision-making quality of the board<br>Board composition and structure<br>Election and continuing education of directors<br>Internal control | Individual Board Member Performance Evaluation<br>Mastery of Company goals and tasks<br>Awareness of director responsibilities<br>Degree of participation in Company operations<br>Internal relationship management and communication<br>Director's expertise and continuing education<br>Internal control | Functional Committee Performance Evaluation<br>Degree of participation in Company operations<br>Awareness of functional committee's responsibilities<br>Improvement in the decision-making quality of the functional committee<br>Functional committee composition and member selection<br>Internal control |
| Method of Evaluation | Conducted by the board meeting unit based on the actual operation status of the board. | Self-evaluation by each board member | Self-evaluation by functional committee members |
| Evaluation Results | 96 points<br>Excellent<br>The results indicate that MA-tek's overall board operations are well-aligned with corporate governance principles. | 97 points<br>Excellent<br>The results show that the board members have positively evaluated the efficiency and effectiveness of various assessment indicators. | 99.5 points<br>Excellent<br>The results show that the functional committees have positively evaluated the efficiency and effectiveness of various assessment indicators. |

At least once every three years, an external professional independent institution or a team of external experts and scholars conducts a board performance evaluation. This evaluation covers six aspects : the understanding of the Company's goals and tasks, awareness of directors' responsibilities, degree of participation in company operations, management and communication of internal relationships, directors' professional expertise and ongoing education, and internal control. These aspects ensure the board's effective operation and management of corporate risks and crises. The most recent external board performance evaluation was completed in December 2022. Please refer to the Company's Board Performance Evaluation Report for the results.

MA–tek Board Performance Evaluation Report

## Avoidance of Conflicts of Interest for Directors and Managers

According to Article 19 of MA-tek's Code of Conduct for Integrity Management, directors and managers must avoid conflicts of interest where personal interests may interfere with or potentially interfere with the overall interests of the company. A policy to prevent conflicts of interest should be established to identify, monitor, and manage the risks of dishonest behavior that conflicts of interest may cause. This policy should also provide appropriate channels for directors, managers, and other stakeholders attending or present at board meetings to proactively disclose any potential conflicts of interest with the company. Directors and managers must not participate in decision-making if they have a conflict of interest with any decision. Similarly, company directors, managers, employees, and substantial controllers must not use their positions or influence within the Company to gain undue benefits for themselves, their spouses, parents, children, or any other person. For detailed information on the shareholding structure and cross-shareholding, please refer to the 2024 MA-tek Annual Report.

## Key Material Event Communication Procedures

To prevent improper disclosure of information and ensure consistency and accuracy in external information releases, MA-tek has established the "Procedures for Handling Material Inside Information and Preventing Insider Trading". These procedures form the basis of the communication process for key material events. The financial unit, as the dedicated unit, drafts the procedures in accordance with securities trading laws and relevant regulations of the stock exchange or Taipei Exchange, which are then approved by the board of directors. These procedures apply to directors, managers, and employees. When there is a situation that requires the disclosure of material information according to the "Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEx Listed Securities" or any situation that, upon assessment, significantly impacts the Company, the material information must be disclosed promptly within the legal time frame. The information will also be simultaneously sent via email to the directors. If directors, managers, or employees become aware of any internal material information leakage, they must promptly report it to the dedicated unit and the internal audit department. The dedicated unit will then develop a countermeasure, which will be audited by the internal audit department. For the nature and total number of key material events in 2024, please refer to the material information published by MA-tek on the Market Observation Post System.

Procedures for Internal Material Information Processing and Insider Trading Prevention

## Audit Committee

MA-tek has established the "Audit Committee Organization Regulations" in accordance with Article 3 of the Regulations Governing the Exercise of Powers by Audit Committees of Publicly Issued Companies. The first Audit Committee was established and approved at the shareholders' meeting on June 18, 2020. According to the laws of the Republic of China, all members of the Audit Committee must be independent directors. The second Audit Committee consisted of four independent directors. The Audit Committee convenes at least once per quarter and submits its agenda for board review. In 2024, the Committee held a total of 4 meetings, with an actual attendance rate of 94%. The primary purpose of the Audit Committee is to assist the board of directors in overseeing the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls. Its operations focus on the following areas :

1. Ensuring the proper presentation of the Company's financial statements.
2. Selection (and dismissal) and independence and performance evaluation of the certifying CPAs.
3. Effective implementation of internal controls within the Company.
4. Compliance with relevant laws and regulations.
5. Management of existing or potential risks within the Company.

Audit Committee Organization Regulations

## Nomination Committee

In order to improve the functions of the Board of Directors and strengthen the management mechanism, in accordance with Article 27, Paragraph 3 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Board of Directors resolved in November 2024 to establish a Nomination Committee and formulated the "MA-tek Nomination Committee Charter," which stipulates that it shall exercise the following powers with the due care of a prudent person and submit its recommendations to the Board of Directors for discussion. According to the organizational charter, a meeting may be convened as needed and shall be held at least once a year. The Chairperson will serve as the convener, and four independent directors will serve as members of the current Remuneration Committee. As the committee was established in November, no meeting was held in 2024. The Nomination Committee aims to assist the Board of Directors in the selection and qualification review of directors and managers, and is responsible for evaluating the independence of independent directors. The committee will carefully consider candidates and submit a list of recommended candidates to the Board of Directors. Its operations focus on the following areas :

1. Select and review the suitability of candidates for directors and managers, evaluate the independence of independent directors, and propose a list of nominees to the Board of Directors.
2. Formulate and review the establishment, responsibilities, and operations of the committees under the Board of Directors, and review the qualifications and potential conflicts of interest of each committee member.
3. Formulate and regularly review the continuing education plan for directors and the succession plan for senior managers.
4. Matters resolved by the Board of Directors and to be handled by this Committee.

Nomination Committee Charter

## Compensation Committee

In order to strengthen corporate governance and establish a sound compensation system for directors, supervisors, and executives, MA-tek established the Compensation Committee in accordance with Article 14-6 of the Securities Exchange Act and regulations governing listed companies or those trading securities at securities firms, which was approved by the board on October 21, 2011. The committee operates under the "MA-tek Compensation Committee Charter," providing a professional and objective assessment of compensation policies and systems for the company's directors and executives, making recommendations to the board for decision-making purposes. According to the charter, the committee is required to convene at least twice annually, and in 2024, MA-tek held a total of two meetings. The current committee consists of four independent directors, with a 100% attendance rate recorded.

MA-tek's principles for the remuneration of directors (including independent directors) are stipulated in the Company's articles and are subject to approval by the shareholders' meeting. The appointment, dismissal, and compensation standards for executives are governed by pertinent company regulations. Policies, standards, and the process for determining compensation packages are designed considering business performance, risks, and the contribution of executives to overall operations. In addition to assessing directors' involvement and contributions to operations, and evaluating executives' individual performance and overall contributions to company operations, executive compensation at MA-tek undergoes scrutiny by the Compensation Committee. Recommendations and discussions with the board ensure the overall fairness of compensation, taking into account market benchmarks for similar positions. Since 2022, following approval by both the Compensation Committee and the board, the linkage between remuneration, performance evaluations, and compensation for directors, CEO, vice CEOs, and managers has been disclosed in the annual report to outline the compensation ranges among executives. MA-tek is always monitoring changes in industry conditions, global financial environments, evaluates future business prospects, operational risks, and profitability, while keeping abreast of regulatory changes. This ensures timely adjustments to the compensation system, serving as a risk management tool for the Company. For detailed information on director and executive compensation, please refer to MA-tek's 2024 annual report.

Compensation Committee Organization Charter

## Corporate Governance Director

On March 19, 2021, MA-tek's board appointed Vice President Li Song-Shan, the Financial Manager, as the Director of Corporate Governance, and on March 7, 2025, the Board of Directors approved the appointment of Chief Financial Officer Yang Ju-Lin as the Director of Corporate Governance. His main responsibilities include "managing meetings of the board of directors and shareholders in accordance with the law", "preparing minutes for these meetings", "assisting directors in their appointment and ongoing education", "providing necessary information for board operations", "ensuring compliance with legal regulations", and "handling other matters stipulated by the Company's charter or contracts".

## Duties performed by the Corporate Governance Director in 2024 include

:

Conducted 4 board meetings and handled matters related to the 2024 annual shareholders' meeting in compliance with legal requirements; completed the minutes for both board and shareholders' meetings after each session.


Assisted 8 directors of MA-tek in completing a total of 48 hours of continuing education.

Provided necessary information for directors to perform their duties effectively.

## Status of Professional Development for the Corporate Governance Director

| Date of Training | Organizer | Course | Number of hours |
|---|---|---|---|
| 2024/6/21 | Taiwan Corporate Governance Association | Launch of Inheritance Plan - Employee Reward Plan and Equity Transfer | 3 |
| 2024/11/21 | Securities and Futures Institute | Relevant laws and regulations in the context of the ESG trend that the Board of Directors should pay attention to | 3 |
| 2024/12/30 | Accounting Research and Development Foundation | Latest Annual Report Preparation : ESG Sustainability Policy, Net Zero Carbon Emission, and Impact on Financial Statements | 6 |
| | | Total Training Duration | 12 |

## Ethical Governance and Management

MA-tek upholds the principles of fairness and integrity in its business operations. To enforce a culture of ethical business conduct, MA-tek has established regulations such as the "Corporate Governance Guidelines," "Corporate Integrity Code," "Code of Ethics," "Employee Code of Conduct," "Sustainability Practices Guidelines," and "Risk Management Policies." These frameworks aim to establish a robust governance structure, ensure compliance with relevant standards, and actively implement corporate governance. They also clearly define expected ethical conduct for directors, managers, and employees to prevent any dishonest behavior. In cases where MA-tek's directors (including independent directors) or managers violate the Code of Ethics, appropriate disciplinary actions shall be taken, and the details promptly disclosed on the Market Observation Post System, including the violator's position, name, date of violation, and nature of the violation. Throughout 2024, MA-tek did not engage in unethical conduct, anti-competitive practices, professional ethics disputes, or litigation related to professional ethics.

### Honest operation

All employees are expected to carry out their duties ethically, honestly, and with integrity, avoiding conflicts of interest between personal and professional obligations. Any form of corruption, extortion, or misuse of public funds is strictly prohibited.

### Information disclosure

MA-tek discloses its business activities, organizational structure, financial status, and performance in accordance with applicable laws, regulations, and industry practices, without violating legal norms.

### Identity protection and prevention of retaliation

MA-tek protects whistleblowers among its suppliers and employees, ensuring the confidentiality and anonymity of their identities to prevent retaliation.

### No illegitimate gains

Employees are prohibited from offering or accepting any form of benefit from business partners, especially when such benefits could compromise objective and impartial business decisions. At the same time, employees and their families are required to avoid actions that violate business integrity principles, including bribery and fraud.

### Fair Trading, Advertising, and Competition

MA-tek complies with fair trade practices and refrains from engaging in illegal activities such as false advertising in market competition.

### Confidentiality mechanism

MA-tek protects whistleblowers among its suppliers and employees, ensuring the confidentiality and anonymity of their identities to prevent retaliation.
MA-tek reasonably protects the personal data and privacy of individuals (including suppliers, customers, and employees) with whom it conducts business. When collecting, storing, processing, transmitting, and sharing personal data, MA-tek complies with the requirements of data protection laws.

## MA-tek's Key Governance Regulations

### Corporate Governance Guidelines

MA-tek adheres to principles such as "establishing an effective corporate governance framework," "protecting shareholder rights," "strengthening the functions of the Board of Directors," "empowering the role of Supervisors," "respecting stakeholders' rights," and "enhancing information transparency." These principles guide the establishment of a robust corporate governance system, which includes appointing corporate governance officers and managers.

### Corporate Integrity Code

This Code helps the Company establish a culture of integrity and sustainable development by providing a reference framework for sound business operations. It aims to prevent dishonest behavior among MA-tek's governance units and employees.

### Code of Ethics

This code provides guiding principles to ensure that MA-tek's directors and managers adhere to ethical behavior in their professional activities, preventing unethical actions and protecting the interests of the Company and its shareholders.

### Employee Code of Conduct

This code is established to guide the behavior of MA-tek employees and to ensure that stakeholders understand the ethical standards and behavior guidelines that employees must follow when performing their duties. All MA-tek employees are responsible for carefully reading, understanding, and adhering to the contents of this code.

### Sustainable Development Best Practice Principles

To help the Company fulfill its sustainability responsibilities and promote economic, environmental, and social progress toward sustainable development goals, the Sustainable Development Best Principles has been established in accordance with regulations.

### Advocacy and Education on Integrity Management and Anti-Corruption

In 2024, MA-tek conducted internal and external training sessions related to integrity management. These included courses on compliance with integrity management regulations, business performance and risk, accounting systems, and internal controls. A total of 10 participants attended these courses, accumulating 39 training hours. On October 23, 2024, an online "Insider Trading Prevention Training and Advocacy" course was held for all directors and employees, including 8 directors and independent directors, as well as 883 employees (including managers). This course aimed to enhance understanding of insider trading among directors and all staff, thus avoiding any involvement in insider trading disputes. Additionally, our new employee training programs emphasized the importance of integrity, anti-corruption, and anti-bribery measures. By December 31, 2024, a total of 484 employees had completed these training sessions.

## Whistleblowing and Complaint Channels

MA-tek encourages both internal and external personnel to report any dishonest or inappropriate behavior. Depending on the severity of the reported incident, rewards may be given. If internal personnel make false reports or malicious accusations, disciplinary action will be taken, including dismissal for severe cases. The Company has established and publicly announced internal independent whistleblowing mailboxes and hotlines on both its website and internal portal, available for use by internal and external personnel. In 2024, MA-tek received one report related to discrimination or harassment, which was thoroughly investigated and appropriately addressed, with enhanced advocacy efforts following the resolution. We will continue to strengthen related awareness initiatives to prevent similar incidents from occurring.

Personnel handling whistleblowing cases at MA-tek must sign a written statement to keep the identity of the whistleblower and the details of the report confidential, ensuring the whistleblower is protected from any unfair treatment as a result of their report. The dedicated unit at MA-tek processes whistleblowing cases according to the following procedure :

| | |
|---|---|
| Submission | If the whistleblowing case involves general employees, it should be reported to the department supervisor; if the case involves directors or senior executives, it should be reported to the independent directors. |
| Investigation | Investigate the relevant facts immediately. The compliance department or other related departments may assist as necessary. |
| Action | If it is confirmed that the accused has violated relevant laws or MA-tek's integrity management policies and regulations, the accused should be required to cease the related behavior immediately. Appropriate actions should be taken, and if necessary, the matter should be reported to the competent authorities, referred to judicial authorities for investigation, or legal proceedings should be initiated to seek damages, thereby protecting the Company's reputation and interests. |
| Documentation | Written documentation of the whistleblowing report, investigation process, and results should be retained for five years, either in physical or electronic form. If a lawsuit related to the whistleblowing content occurs before the retention period expires, the relevant information should be preserved until the lawsuit concludes. |
| Review | If the whistleblowing case is substantiated, the relevant MA-tek units should review the internal control systems and procedures, and propose corrective measures to prevent recurrence. |
| Reporting | The dedicated unit at MA-tek should report the whistleblowing case, its handling, and subsequent review and improvement measures to the Board of Directors. |

### Whistleblowing Channels

1. External dedicated whistleblowing email : ir@ma-tek.com
2. Internal whistleblowing email : General Manager's mailbox (published on MA-tek's internal website for employee use)
3. Stakeholders can also lodge a complaint through the following channels :

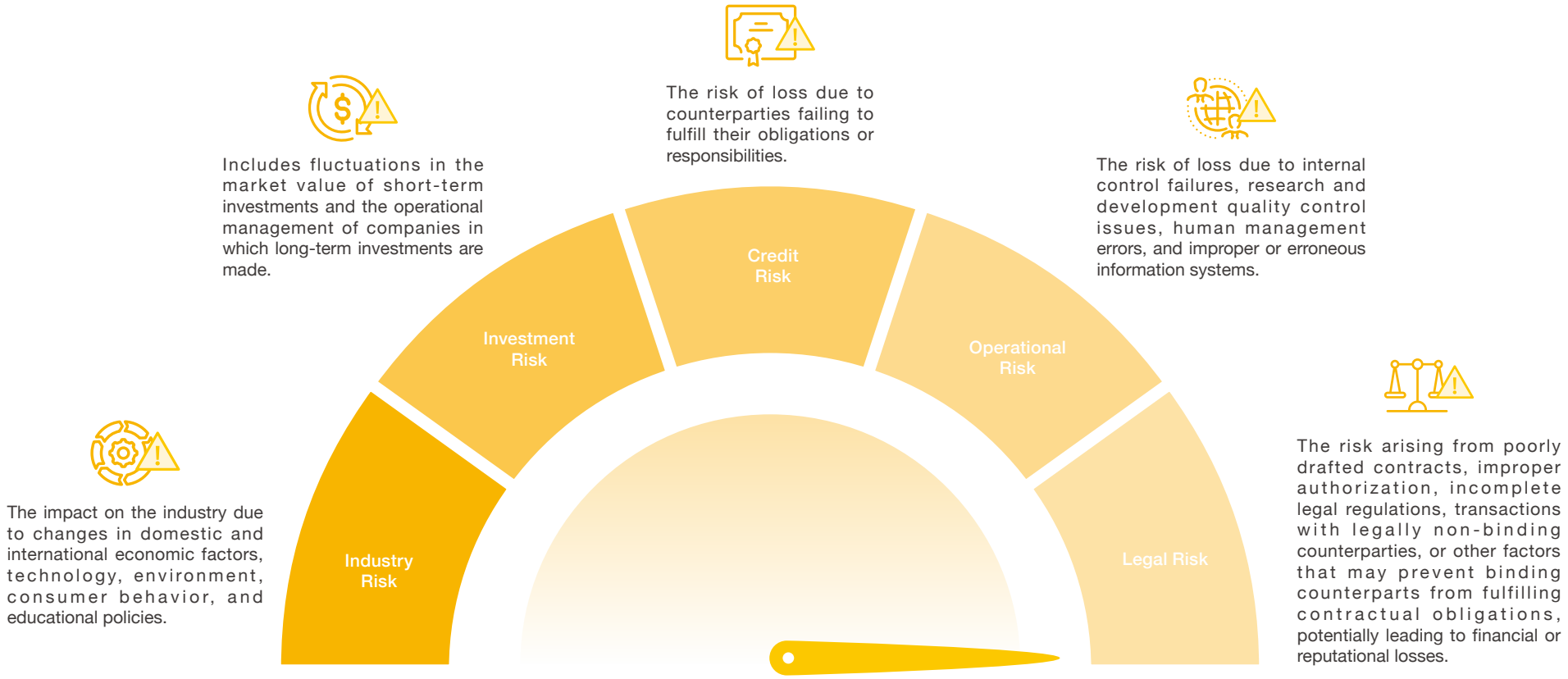
| Stakeholder | Complaint and Whistleblowing Channels |
|---|---|
| Customer | • Tel : +886-3-6116678 ext. 3821 (Sales Department : Ms. Zhai)<br>• Tel : +886-3-5630777<br>• Email for general inquiries: : rubychai@ma-tek.com |
| Suppliers | • Tel : +886-3-6116678 ext. 3733 (Procurement Department)<br>• Tel : +886-3-5630777<br>• Email for general inquiries : pur@ma-tek.com |
| Investors | • Tel : +886-3-6116678 ext. 3766 (Finance Department, Ms. Li)<br>• Tel : +886-3-5630777<br>• Email for general inquiries : stock@ma-tek.com |
| Employees | • Mailbox for employee complaints : hr@ma-tek.com |

## Risk Management

As a leader in material precision analysis, MA-tek is committed to minimizing operational risks and promoting stable operations and sustainable development. To achieve this, MA-tek has established the "Risk Management Guidelines" as a framework for implementing effective risk management practices. These guidelines emphasize comprehensive risk control by all employees and proactive prevention measures at every level. The Board of Directors serves as the highest authority in risk management, ensuring the effectiveness of risk management and bearing ultimate responsibility. Through the proper allocation of resources, MA-tek aims to enhance company value.

### Risk Definitions

MA-tek categorizes major risks into five main types : Industry Risk, Investment Risk, Credit Risk, Operational Risk and Legal Risk.



## Risk Management Process

In recent years, MA-tek has aimed to enhance corporate risk management in line with the latest developments in internal auditing and regulatory requirements. This effort includes the detection, assessment, reporting, and handling of risks. Generally, all major contracts at MA-tek undergo review and approval by the President's Office to assess risks and provide early preventive recommendations. Additionally, as part of the risk management process, annual risk assessments are presented to the Board of Directors. Employees are encouraged to promptly report potential risks to their supervisors to mitigate potential issues. The audit unit actively oversees each operational unit to ensure compliance with decision-making authority, management procedures, and related governance policies, thereby enhancing the overall effectiveness of risk management across the organization. MA-tek has established a comprehensive risk management framework to effectively oversee, plan, and execute risk management activities, clearly defining the responsibilities and operational models of each unit involved. The functions and responsibilities of each unit are as follows :

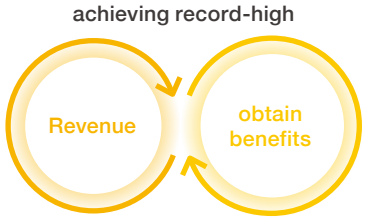
Risk Management Procedure

| Key Risk Assessment Items | Risk control direct unit (first mechanism) *note 1 | Risk review and control (second mechanism) *note 2 | Board of directors and Audit Office (third mechanism) *note 3 |
|---|---|---|---|
| 1. Interest rate, exchange rate and financial risks<br>2. High-risk and high-leverage investments, loans to others, derivative transactions, financial investment and wealth management | • Finance Department | Evaluation, reporting and approval authority | Board of Directors and Supervisors (responsible for decision-making and final control over risk assessment and control) |
| 3. R&D plans<br>4. Policy and legal changes<br>5. Technological and industrial changes<br>6. Corporate image change<br>7. Investment, reinvestment and M&A benefits | • R&D Department<br>• President's Office<br>• President's Office and R&D Department<br>• Administrative Resources Department<br>• President's Office and Finance Department | Supervisor meeting | Audit Office (inspection, evaluation, supervision, improvement tracking and reporting of risks) |
| 8. Expansion of factory buildings or production<br>9. Centralized procurement or sales of goods | • Administrative Resources Department<br>• Administrative Resources Department and Domestic and Foreign Sales Department | Operations meeting | |
| 10. Changes in shareholding by directors, supervisors, and major shareholders<br>11. Change of management rights | • Stock Affairs and Board of Directors | Supervisor meeting | |
| 12. Litigation and non-litigation matters<br>13. Other operational matters | • President's Office | | |
| 14. Employee conduct, ethics, and integrity | • Supervisors at all levels and Administrative Resource Department | | |
| 15. SOP and legal compliance | • Supervisors at all levels | Auditors | |
| 16. Board meeting management | • Stock Affairs and Board of Directors | | |

*Note 1 : The first mechanism refers to the initial identification, assessment, and management of operational risks by the organizing unit or responsible person.
*Note 2 : The second mechanism refers to feasibility assessments led by the President (or Vice President) or a review committee, responsible for assessing various risks.
*Note 3 : The third mechanism refers to reviews by the Legal and Audit Office and the deliberation by the Board of Directors and Supervisors.

## 2.3 Management Overview

In 2024, MA-tek benefited significantly from strong demand in semiconductor testing, achieving record-high revenue and profit levels. The consolidated operating revenue for 2024 was NT$5,110,392 thousand, a 6.27% increase from NT$4,808,997 thousand in 2023; the profit after tax was NT$688,123 thousand, a 0.28% increase from NT$686,211 thousand in 2023; and earnings per share was NT$10.39, a 3.89% decrease from NT$10.81 in 2023. Despite the international political turmoil and the ongoing Ukraine-Russia war, which led to increased operating costs, MA-tek still demonstrates strong resilience, maintaining a steady growth of 6.27% in revenue. This is mainly due to the Company's active optimization of product portfolios and continuous improvement of operating efficiency, resulting in a gross margin of 33% or higher. To meet growing customer demands, MA-tek plans to expand its analytical capacities, deepen technical expertise, and recruit international professionals. These efforts aim to enhance long-term competitiveness and solidify MA-tek's position as a preferred research and development partner for its customers. The 2024 business plan of MA-tek is summarized as follows :




### Management Policy

Invested in atomic-grade transmission electron microscopes and ultra-high power aging test equipment in Taiwan to understand the development needs of customers in Taiwan, Europe, and the US.

MA-tek Japan has established its third laboratory in Hokkaido in cooperation with local advanced process customers. Mass production successfully began in January this year, and plans for a fourth laboratory in Japan are being considered to further cultivate local customers.

MA-tek China continues to satisfy the local semiconductor supply chain's demand for self-sufficiency, and creates higher added value for customers through differentiated value-added services.

For the overseas market, the Company will evaluate business opportunities in high-profit markets in Europe and the U.S., aiming for a more flexible international market entry strategy, shortening the time to penetrate overseas markets. With a global perspective and scale in mind, and considering risk assessment, we will steadily challenge leading international testing and analysis companies, deepen R&D collaboration with global clients for mutual growth, and aspire to establish a presence in every science park worldwide.

Continue to promote the three major foundational projects, striving to reach the level of world-class peers. First, we will strengthen R&D and intellectual property protection, and collaborate with leading domestic and international universities to develop the latest testing and analysis technologies and build a patent moat. The second strategy is to expand in-depth technical exchanges with international first-class customers and provide them with higher added value through customized, integrated analysis services. Third, we will continue to improve global logistics and operational efficiency, and appropriately introduce AI to optimize various internal workflows and enhance efficiency, serving as the best tool to challenge international testing and analysis giants.

### Key Policies for Production and Distribution

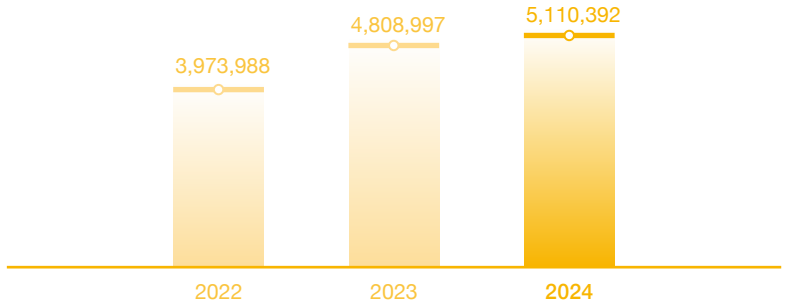
As the Company's services become more comprehensive and with the high utilization rate of essential equipment at present, the Company has decided to continue investing heavily in additional equipment to meet growing customer demand. Furthermore, there is a strong emphasis on expanding the recruitment of international talent and aggressively evaluating high-profit market opportunities in Europe and the US, adopting a flexible approach to international market entry to accelerate penetration of overseas markets. With the scale and vision of its global presence, MA-tek will steadily challenge international testing and analysis leaders, while carefully assessing risks. It will also deepen R&D collaborations with top-tier global clients to jointly pursue growth in emerging markets, aiming to establish a presence for MA-tek in science parks worldwide. In general, MA-tek's proactive investment in technology, patents, talent, and equipment will continue to boost its performance. The Company's business performance is expected to grow in sync with the expansion of production capacity, ushering in a golden twenty-year period of sustained profit growth. For more detailed information, please refer to the 2024 Annual Report.

## • Business performance

| ITEM ( Unit : NT$ thousand ) | 2022 | 2023 | 2024 |
|---|---|---|---|
| NET OPERATING REVENUE | 3,973,988 | 4,808,997 | 5,110,392 |
| OPERATING COSTS | 2,507,333 | 3,111,960 | 3,429,319 |
| GROSS PROFIT | 1,466,655 | 1,697,037 | 1,681,073 |
| OPERATING EXPENSES | 733,077 | 906,743 | 976,284 |
| OPERATING INCOME | 733,578 | 790,294 | 704,789 |
| NON-OPERATING INCOME AND EXPENSES | 51,416 | 46,424 | 41,766 |
| PROFIT BEFORE TAX | 784,994 | 836,718 | 746,555 |
| INCOME TAX EXPENSE | 157,625 | 150,507 | 58,432 |
| NET PROFIT FOR THE YEAR | 627,369 | 686,211 | 688,123 |
| BASIC EARNINGS PER SHARE (NT$) | 10.12 | 10.81 | 10.39 |
| TOTAL ASSETS | 6,901,140 | 7,495,682 | 8,508,905 |
| TOTAL LIABILITIES | 3,344,246 | 3,001,916 | 3,666,215 |
| TOTAL EQUITY | 3,556,894 | 4,493,766 | 4,842,690 |

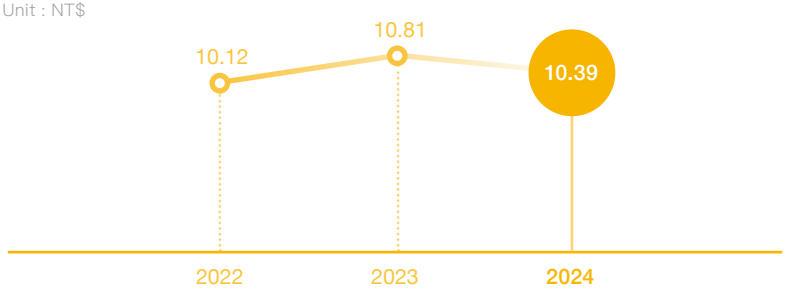
Net operating revenue

Unit : NT$ thousand




Earnings per Share

Unit : NT$



Monetary value of government subsidies received in 2024

| Region | Subsidy Program | Subsidy Amount ( Unit : NT$ thousand ) |
|---|---|---|
| Taiwan | Loans at preferential interest rates under the "Welcome Back Investment Program for Returning Taiwanese Businesses" | 2,804 |
| China | Subsidies for development of enterprise research institutions and science-oriented enterprises in Pudong New Area | 14,946 |
| China | Subsidies for office rent, integrated circuit development, and value-added tax deduction in Xiamen | 10,474 |

Note 1 : The difference between the amount received and the fair value of the loans obtained, totaling NT$ 28,718 thousand, is recognized as government-subsidized low-interest loans and classified as deferred income. In 2024, Ma-tek recognized other income amounting to NT$ 2,804 thousand.
Note 2 : Please refer to the Ma-tek financial statements of Q4 2024 for details.

## Proper Use of Funds for Sustainable Development

Green and sustainable fixed deposits are special deposits accepted by banks, which are fully utilized in green investment projects for renewable energy and energy technology development, social benefit investment projects for affordable housing, and sustainable infrastructure projects. These initiatives aim to finance projects and plans that substantially improve environmental and social benefits. After accepting the deposits, banks are required to regularly provide reports on fund utilization reviewed by third-party auditing organizations, disclosing the use of project funds. To encourage active participation from corporate clients, banks may offer adjusted interest rates or incentives to enhance the advertised rates, attracting more corporate involvement. Participating companies not only benefit from slightly higher interest rates but also utilize their idle funds through green fixed deposits to gain greater benefits and incorporate sustainable projects into their strategic planning. This approach enables companies to achieve sustainable values while enjoying more favorable and flexible financial benefits, demonstrating their commitment to sustainable development.

Beyond the benefits of interest subsidies, for Ma-tek, the substantial significance lies in taking action that positively impacts the environment and various sustainability issues, fostering long-term benefits for social welfare. In the future, Ma-tek plans to continue collaborating with various financial institutions to jointly promote green transformation and achieve its corporate goal of sustainable operations.

| Year | Region | Item | Designated Bank | Agreed amount |
|---|---|---|---|---|
| 2023 | Taiwan | Green and Sustainable Fixed Deposit | Taishin Bank | US$ 1 million |
| 2024 | Taiwan | Sustainable Fixed Deposit | E.Sun Bank | NT$ 17 million |
| | China | Green Deposit | China Trust | CNY 10 million |

## Tax Governance

### Tax Policies

In pursuit of sustainable development and fulfilling corporate social responsibility, the following tax policies are established to implement tax governance :

1. Compliance with tax regulations, accurate calculation, and timely payment of taxes, fulfilling the social responsibility of taxpayers.
2. Support for government policies encouraging innovation and reinvestment through tax-related measures
3. Handling transaction-related tax matters with ethical considerations
4. Maintaining open and constructive communication with tax authorities
5. Disclosure of tax information in financial statements and annual reports in accordance with financial reporting standards and relevant regulations
6. Immediate assessment of the impact of changes in tax laws and regulations on the company, and proactive response measures
7. Continual awareness of new laws and changes in various countries, enhancing tax expertise through internal education and training
8. Adherence to international recognized transfer pricing guidelines published by the Organisation for Economic Co-operation and Development (OECD) in related-party transactions, aligning with general market principles where comparable transactions exist
9. No profit shifting to low-tax or tax-free jurisdictions

### Tax Risk Management and Communication

MA-tek mainly operates in Taiwan, mainland China and Japan. At the same time, it complies with the tax laws and regulations of the countries where each operation control point is located, fulfills the tax payment obligations, maintains good communication with tax collection authorities, and actively cooperates with the requirements of relevant agencies. Any changes in tax laws and regulations can impact the Company's effective tax rate and business performance. MA-tek continues to monitor updates in tax regulations and analyzes potential tax implications to develop appropriate responses. Since 2022, MA-tek has been publishing monthly revenue updates and quarterly earnings announcements on its official website, conducting analyst briefings and investor communications to discuss company operational status.

### Tax Governance and Control

MA-tek's tax audit frequency is set at once per year. The Chief Financial Officer (CFO) bears the ultimate responsibility for tax management, while day-to-day tax administration and management tasks are delegated to the Accounting Manager. Qualified and experienced tax professionals assist the Accounting Manager in fulfilling MA-tek's tax obligations. Internal training programs are conducted to ensure that employees possess the necessary tax skills and awareness. The Company also has a robust whistleblower system in place for stakeholders to report tax violations and unethical behavior. MA-tek's ethical policy explicitly protects the identity of whistleblowers.

## Effective Tax Rate

The effective tax rate of MA-tek Taiwan in 2024 was **-1.4%** and the effective tax rate in Mainland China was **5%**

| Tax jurisdiction | Taiwan | China |
|---|---|---|
| Key activities | MA/FA/RA | MA/FA/RA |
| Number of employees | 916 | 541 |
| Third-party revenue | 2,477,168 | 2,086,785 |
| Revenue from intra-group transactions | 205,181 | 374,755 |
| Profit before tax | 678,479 | 569,244 |
| Tangible assets excluding cash and cash equivalents | 1,772,608 | 1,931,310 |
| Corporate income tax paid in cash | 6,257 | 68,952 |
| Deferred tax assets/liabilities | -9,644 | 28,352 |

Note : The disclosure scope of this report will mainly focus on the Taiwan and Mainland China region, covering the Sidao Laboratory, Zhanye Laboratory, Zhubei Laboratory, Jinshan Laboratory, Nanke Laboratory, Shanghai Laboratory Zhangjiang Plant I, Shanghai Laboratory Zhangjiang Plant II, Shanghai Laboratory Jinqiao Plant I, Shanghai Laboratory Jinqiao Plant II, Xiamen Laboratory, and Shenzhen Laboratory.

In 2024, MA-tek's effective tax rate in Taiwan will be lower than the statutory profit-seeking enterprise income tax rate of 20%. This is primarily due to applying for investment tax credits under the Smart Machinery Promotion Program and subsequently reversing the originally recognized investment tax credits and income tax on undistributed earnings after receiving the income tax assessment notice. In Mainland China, MA-tek's effective tax rate in 2024 is lower than the local statutory income tax rate of 25%, as its subsidiaries in Shanghai and Xiamen have obtained high-tech enterprise qualification, making them eligible for a preferential rate of 15%. In addition, the income tax rate in Mainland China was low in 2024, also due to the reversal of deferred income tax expenses generated from R&D expense additions in Shanghai between 2018 and 2022, which further lowered the effective income tax rate for the year.

### • Participation in Public Associations

MA-tek actively participates in industry associations and relevant organizations. Through participation, MA-tek seeks opportunities to engage and collaborate with external entities, aiming to share industry insights, stay updated on the latest developments, and enhance its visibility in the industry. As of the end of 2024, MA-tek is a member of 11 industry associations, with Chairperson Hsieh, Yong-Fen also serving as a director in some of these organizations.

| Names of Public Associations | Roles played by MA-tek (such as members, directors, supervisors, etc.) |
|---|---|
| Taiwan Printed Circuit Association (TPCA) | Member |
| Materials Research Society of Taiwan | Executive Director (Chairperson Hsieh, Yong-Fen) |
| Microscopy Society of Taiwan | Honorary Director (Chairperson Hsieh, Yong-Fen) |
| Tze-Chiang Foundation of Science & Technology | Director (Chairperson Hsieh, Yong-Fen) |
| The Allied Association for Science Park Industries (Hsinchu) | Member |
| The Allied Association for Science Park Industries (Tainan) | Member |
| Hsinchu City Nurses Association | Member |
| Photovoltaic Industry Development Association (PIDA) | Member |
| Heterogeneously Integrated Silicon Photonics Alliance (HiSPA) | Member |
| I.S.E.S. | Member |
| AI on Chip Taiwan Alliance (AITA) | Member |

## 2.4 Internal Audit and Regulatory Compliance

### • Internal Audit System and Structure

MA-tek has established internal control systems and detailed internal audit procedures in accordance with legal regulations and considering operational risks. These cover all transaction cycles, critical management practices, and subsidiaries of MA-tek. In 2024, MA-tek's audit focus included equipment procurement, subsidiary operations, accounts receivable, accounts payable, internal room temperatures, greenhouse gas emissions across departments, and regulatory compliance. In 2024, 51 audits were conducted at the Taiwan laboratories and 30 audits were conducted at the China laboratories, for a combined total of 81 audits, with no internal audit discrepancies found. Moving forward, MA-tek plans to enhance and support internal auditors in obtaining relevant certifications through further education. Currently, one colleague has achieved this certification, establishing a foundation for this goal.


**Independence**

MA-tek's internal audit functions as an independent unit directly reporting to the Board of Directors. Its purpose is to assist the Board and management in examining and reviewing deficiencies in internal control systems, measuring operational effectiveness and efficiency, and providing timely improvement recommendations. This ensures that internal control systems are effectively implemented and serve as a basis for reviewing and revising internal control systems.

**Risk Orientation**

The internal audit unit formulates annual audit plans based on risk assessments and executes audits of transaction cycles and operational management practices monthly in accordance with the annual audit plan approved by the Board. It prepares written audit reports including drafts and audit findings, which are reviewed by the Chairperson and independent directors. In addition to regular reporting at routine Board meetings, quarterly reports are also submitted to the Audit Committee.

**Self-assessment Procedure**

On March 7, 2025, MA-tek's Board of Directors approved the results of the 2024 internal control system self-assessment. The internal control system is deemed reliable, timely, transparent, and compliant with relevant regulations and laws. The design and execution of the internal control system are considered effective. The appointment or removal of the head of internal audit requires review by the Audit Committee and approval by the Board. It is also required to report to the Financial Supervisory Commission through the internet information system by the tenth day of the following month, as per regulatory requirements.

## Internal Audit Operation Procedure Flowchart


### • Continuing education for internal auditors

| Date of Training | Organizer | Course | Number of hours |
|---|---|---|---|
| 2024/10/23 ~ 2024/10/25 | Internal Audit Association of the Republic of China | Orientation training for new internal auditors | 18 |
| 2024/10/25 | Accounting Research and Development Foundation | Latest "Annual Report/Sustainability Information/Financial Report Preparation" Related Laws and Regulations Analysis and Internal Control Management Practice (Online Course) | 6 |
| 2024/10/29 | Internal Audit Association of the Republic of China | Information Business Inspection Practice Workshop | 6 |
| 2024/11/12 | Internal Audit Association of the Republic of China | New Challenges for Internal Auditors – Analysis of Sustainability Information Disclosure and Management Policies and Related Audit Key Points | 6 |
| 2024/12/17 | Internal Audit Association of the Republic of China | Self-assessment Practices | 6 |
| | | Total Training Duration | 42 |

### • Regulatory Compliance

MA-tek adheres to the principle of integrity in its operations, strictly complying with regulations in corporate governance and daily operations. The Company continuously monitors regulatory updates from authorities and adjusts internal policies and operations accordingly. Internal awareness programs on regulatory compliance are conducted to ensure all employees understand and follow these regulations. To prevent illegal activities, MA-tek's internal audit unit conducts annual audits on compliance matters. In 2024, MA-tek reported no major violations related to environmental, social, and economic regulations, nor any instances of corruption.

## 2.5 Supply Chain Partners

MA-tek is committed to fostering an operational model that is responsible to both the environment and society, aiming to exert sustainable influence as a leader in materials analysis services. To ensure high-quality service delivery while minimizing environmental impact and protecting employees and customers from hazardous substances, MA-tek implements supplier evaluations and annual audits. These actions support the sustainable development of social, environmental, and economic aspects, establishing a comprehensive supply chain management process and creating a unique sustainable supply chain for MA-tek.

**Short-term**
Continuously conduct supplier evaluations and regular audits

**Mid-term**
- Continuously develop and increase the proportion of local suppliers
- Expand domestic and international green procurement

**Long-term**
Place orders six months in advance to address sudden pandemics or other risks so as to meet production and distribution demands

- **Supplier Management**

### Supplier Management Types

MA-tek's suppliers can be categorized into six main types :

**Fixed assets**
equipment, machines, instruments, etc.

**Material management**
equipment parts, etc.

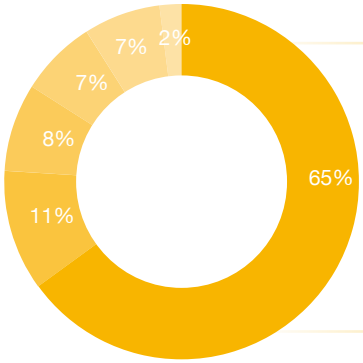
**Miscellaneous**
laboratory consumables, small-scale chemicals, gloves, etc.

**Factory affairs**
electromechanical services, waste disposal, etc.

**Hardware**
Reliability Test PCB Board and Socket

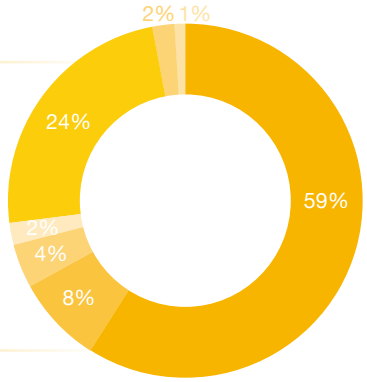
**Outsourced analysis**

Percentage of suppliers in Taiwan laboratories by category for MA-tek in 2024




65% Fixed assets
11% Equipment maintenance and repair
8% RA designated materials (materials designated for reliability testing)
7% Requisition of miscellaneous items
7% Outsourcing
2% Factory item repair

Percentage of suppliers in China laboratories by category for MA-tek in 2024




59% Fixed assets
8% Equipment maintenance and repair
4% RA designated materials (materials designated for reliability testing)
2% Requisition of miscellaneous items
24% Outsourcing
2% Factory item repair
1% Materials Management

Note : The ratio calculation method is as follows : Purchase request or procurement amount / Total purchase request and procurement amount

## Supplier Management Strategies

To provide customers with high-quality testing services, MA-tek must collaborate with suppliers to meet the various resources required for operations. For the three participants — procurement unit, requisition unit, and suppliers — MA-tek has established "Supplier Management Procedures," "Requisition and Procurement Management Procedures," and "Acceptance Management Procedures" to effectively ensure the sustainability of MA-tek's professional technical sources. Starting from 2023, we have continuously refined our existing electronic approval system to enhance system processing, thereby improving the stability of supplier management procedures.

### Supplier Management Procedure

To establish and maintain supplier sustainability and ensure that the raw materials, equipment, outsourced operations, or services procured by MA-tek comply with regulations, the "Supplier Management Procedure" has been formulated to encompass three stages : the selection and evaluation of qualified suppliers, supplier assessment, and supplier management to monitor suppliers' sustainable practices.

### Requisition and Procurement Management Procedures

To provide raw materials and equipment, maintenance, leasing, and office supplies required for material analysis, research and development, and management in a timely, appropriate, and adequate manner, the "Requisition and Procurement Management Procedure" has been established to specifically regulate the submission of requisition needs, acceptance, procurement completion, and payment requests.

Furthermore, to establish and maintain good cooperative relationships with suppliers, MA-tek requires all suppliers to sign the "Integrity and Honesty Commitment." Suppliers shall not engage in any acts that violate integrity and honesty, and must strictly comply with integrity-related laws (including but not limited to the laws of the Republic of China). In 2024, the signing rate of the "Integrity and Honesty Commitment" between MA-tek and suppliers was 100%. To protect the business secrets and information shared with suppliers, a confidentiality obligation is stipulated to ensure and reduce the risks and losses resulting from improper disclosure and use of information. The Company requires key suppliers to sign a "Confidentiality Agreement." Following issuance, a 100% signing rate has been achieved with these key suppliers.

To extend the concept of sustainable operation to supply chain management and jointly create a sustainable development business environment, MA-tek has formulated a concrete "Supplier Sustainability Responsibility Commitment." Suppliers and partners must sign the "Supplier Sustainability Responsibility Commitment," declaring compliance with (but not limited to) labor rights and human rights, labor health and safety, environmental protection, and ethical business practices. Suppliers must agree to comply with MA-tek's Supplier Sustainability Responsibility Commitment, commit to integrity and anti-corruption principles, and sign the Integrity and Honesty Commitment to become qualified suppliers.

### Supplier Evaluation and Annual Audit

To ensure the reliable supply of critical raw materials and their compliance with requirements, MA-tek conducts initial and annual evaluations of suppliers, differentiating between new and long-term partners. On the supplier evaluations, the evaluation criteria include four main aspects : product (quality, price), service (technical capability, cooperation attitude, after-sales service), supply and delivery (supply capacity, delivery ability), and information security. Suppliers are then graded into three levels : excellent, normal, and poor. This evaluation mechanism determines whether a supplier can become a qualified supplier for MA-tek or if a long-term supplier needs improvement or should be placed on a watch list or blacklist. In 2024, we will conduct annual audits on key suppliers in Taiwan with transactions totaling over NT$5 million or at least 10 transactions, and in China with at least 5 transactions. The audit results indicate no suppliers with performance issues were identified in neither Taiwan nor China.

| Supplier grade | Taiwan (Number of suppliers) | China (number of suppliers) |
|---|---|---|
| Excellent | 44 | 61 |
| Normal | 45 | 125 |
| Total | 89 | 186 |
| Average score (points) | 84.45 | 83.69 |

Note : The China operations include Shanghai, Xiamen, and Shenzhen laboratories. The Suzhou laboratory, having been established for less than a year, was not subject to annual evaluation.

Additionally, the procurement unit conducts regular written and on-site annual audits of key material suppliers or subcontractors, involving the quality assurance unit and necessary technical units to ensure compliance. In 2024, document audits were the primary focus, supplemented by on-site audits. Field audit items included process approval, process control, non-conforming control, incoming quality control (IQC), outgoing quality control (OQC), and warehouse management. MA-tek had a total of 465 suppliers in 2024, with 89 suppliers passing the document audit, achieving a document audit completion rate of 19%. The decrease in the document audit completion rate was due to the substantial increase in the total number of suppliers. While the actual number of suppliers passing the audit has remained consistent, MA-tek will continue to communicate with suppliers to improve the quality and completion rate of audits.

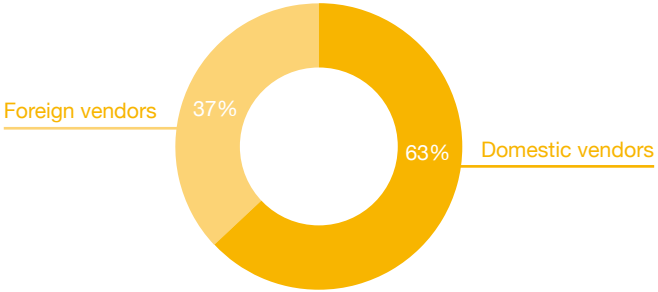
### Supply Chain Risk Response Measures (Procurement of Alternative Materials)

Facing the worsening global inflation, MA-tek has implemented several measures to address supply chain risks. Firstly, MA-tek places long-term orders for major equipment, ordering in advance and sometimes accelerating delivery dates to mitigate the negative impacts of inflation or other unexpected factors. Secondly, MA-tek emphasizes the importance of alternative materials and actively establishes locations to diversify potential supply chain disruptions caused by inflation. This approach not only ensures a stable supply of goods and effective risk management but also reduces costs associated with consumable purchases, delivery times, and shipping fees.


### Local Procurement and Green Procurement

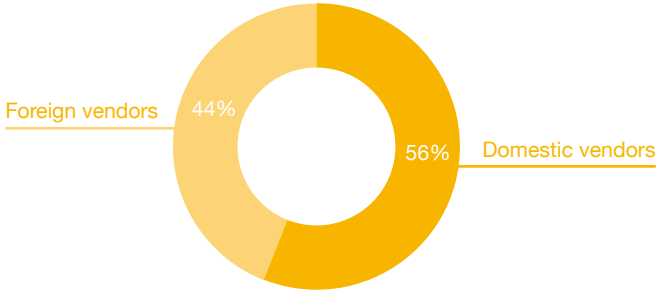
In its commitment to environmental sustainability, MA-tek continuously increases the proportion of local procurement to reduce transportation costs and minimize environmental impact. For parts of overseas-produced equipment representing the largest purchase volume, raw materials and components previously had to be purchased directly from manufacturers worldwide, a process that was time-consuming and laborious. MA-tek has shifted to local agents in Taiwan once they became available. In 2024, the annual purchase amount for MA-tek's Taiwan Laboratory was NT$2,002,994,829, with local manufacturers accounting for approximately 63% and foreign manufacturers for approximately 37%. The annual purchase amount for the China Laboratories was equivalent to NT$1,798,344,339, with local manufacturers accounting for approximately 56% and foreign manufacturers for approximately 44%. Compared to the previous year, the proportion of local procurement continues to increase, indicating that the local procurement strategy has been steadily deepening. This not only helps reduce carbon dioxide emissions from manufacturing and transportation, but also strengthens cooperation with the local supply chain. In the future, we will continue to promote localized procurement, support local related industrial chains, and create local job opportunities. Additionally, MA-tek follows green procurement practices for internal administrative equipment, purchasing eco-labeled general personal computers and laptops, office machines, and photocopy paper. Laboratories in each region are committed to using products with environmental protection labels. To ensure the sustainability of the company's administrative operations, MA-tek has invested over NT$9.7 million.

MA-tek's Local Procurement Ratio in Taiwan in 2024



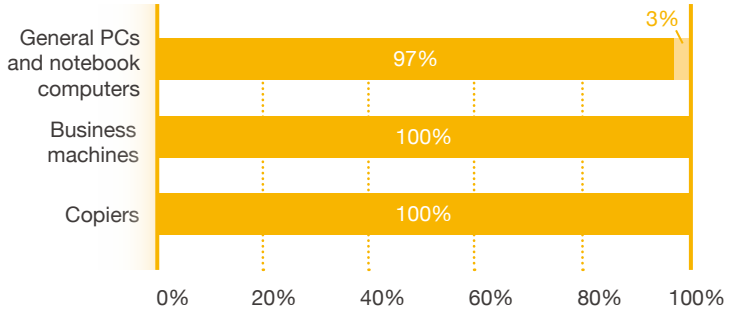

Note 1 : Calculation method : Total procurement amount from domestic (foreign) suppliers divided by total procurement amount.
Note 2 : Total procurement amount locally has exceeded NT$ 1 billion.
Note 3 : "Locally" refers to the Taiwan region, including Taiwan proper, Penghu, Kinmen, and Matsu areas.

MA-tek's Local Procurement Ratio in China in 2024

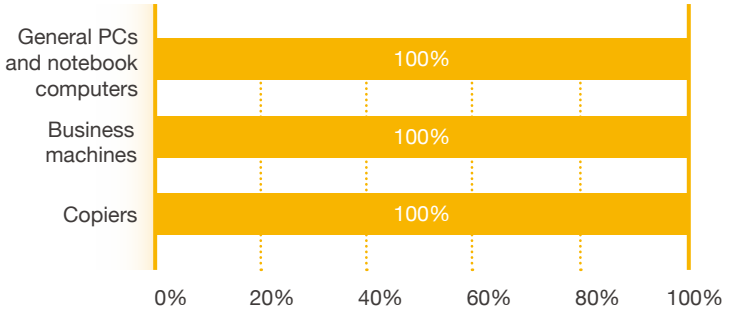



Note 1 : Calculation method : Total procurement amount from domestic (foreign) suppliers divided by total procurement amount.
Note 2 : Total procurement amount locally has exceeded NT$ 200 million.
Note 3 : "Local" refers to China, including Shanghai, Xiamen, Shenzhen, and Suzhou.

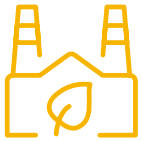
MA-tek's Green Procurement Ratio in Taiwan in 2024




MA-tek's Green Procurement Ratio in China in 2024




Environmental protection mark
With no environmental protection mark



### Supplier Sustainability Responsibility Commitment

MA-tek requires relevant suppliers/partners to sign the "Supplier Sustainability Responsibility Commitment," declaring compliance with (but not limited to) provisions and commitments related to labor rights, human rights, occupational health and safety, environmental protection, and ethical business practices. In 2024, MA-tek issued 465 Supplier Sustainability Responsibility Commitment, of which 465 suppliers actually signed, achieving a signing rate of 100%. We will continue to enhance communication and collaboration with suppliers, driving mutual growth, leveraging our role and influence in the supply chain, and assisting MA-tek in enhancing industry competitiveness.

### Human Rights Issues Concerning Suppliers

MA-tek strictly adheres to Taiwan's Labor Standards Act and the requirements of the Responsible Business Alliance Code of Conduct. We do not employ workers under the age of 16, and workers under the age of 18 (young workers) are not allowed to engage in work that may endanger their health or safety, including night shifts or overtime. We verify employee identities and request age verification documents upon hiring. The Supplier Sustainability Responsibility Commitment also stipulates that suppliers must comply with relevant labor laws and regulations regarding the employment of workers, ensuring the legitimate rights and interests of their internal employees. We adhere to internationally recognized principles of basic labor rights, emphasizing human dignity, fundamental rights, and the following labor rights issues. There were no significant risks of child labor among suppliers in 2024.

### Conflict Minerals Declaration

MA-tek requires relevant suppliers to sign a "Conflict Minerals Declaration," ensuring that materials supplied to MA-tek comply with the Conflict Minerals Policy and are not sourced from conflict minerals mined and refined in conflict-affected areas of the Congo or neighboring countries. These conflict minerals include gold (Au), tin (Sn), tantalum (Ta), tungsten (W), and others. We also require upstream suppliers to comply with this policy, collectively fulfilling social responsibilities and respecting human rights. In comparison to 2023, where only 22 suppliers signed the Conflict Minerals Declaration, MA-tek saw an increase to 357 suppliers signing in 2024, achieving a 100% signing rate.

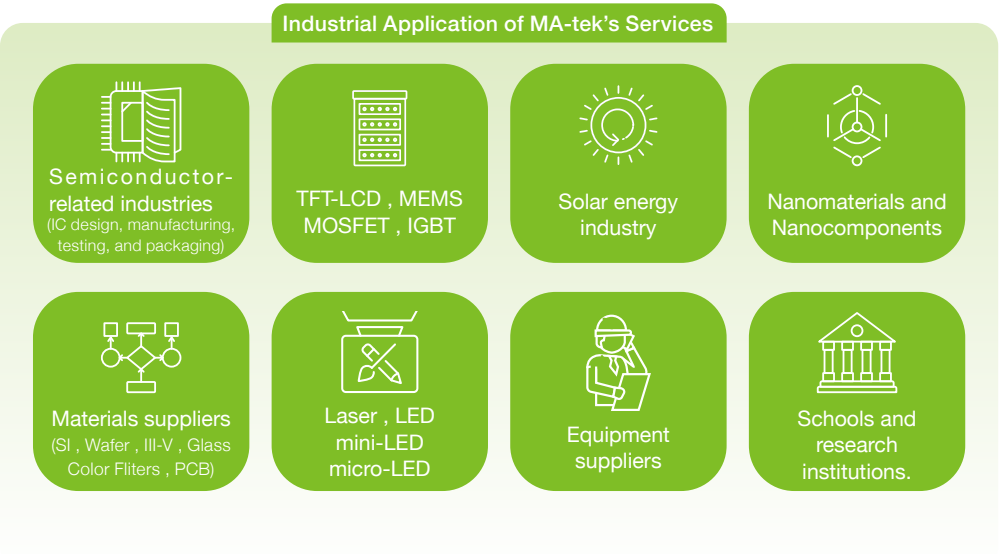
# 3 Beacon of Technology Partners

## 3.1 Technical Service and Quality

MA-tek strives to be “the premier R&D partner in the high-tech industry”, continuously enhancing technological advancements through professional and diverse analytical services. These services aim to elevate client product competitiveness in the market and drive innovation in the high-tech sector.


- **MA-tek's Service Scope**

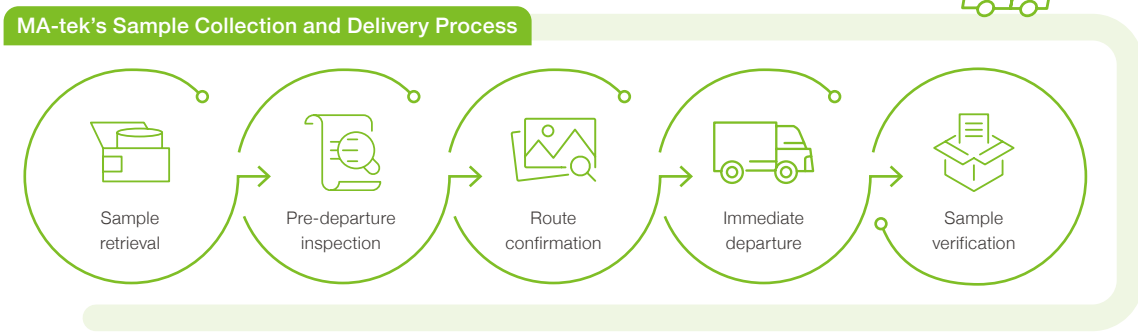
MA-tek serves a broad spectrum of industries, with a significant portion, approximately 50%, coming from the IC industry. This includes design firms, semiconductor foundries, and packaging/testing companies. MA-tek’s services cover rapid debugging and physical verification during the electronic product design phase. They specialize in precise fault localization in micro and nano-scale product components, structural observation, material composition analysis, and a range of static and dynamic testing and analyses. Their expertise spans across process development, integration, basic academic research, quality control, patent litigation, failure analysis, competitive product structure analysis, and issues related to customer returns. Furthermore, MA-tek provides customized professional services tailored to meet the unique needs of various industries.

## MA-tek's Express Services

MA-tek provides a 24-hour sample collection and delivery service. Our field service team covers Taipei, Hsinchu, and Shanghai laboratories in Taiwan and China, and we collaborate with courier companies for pickup and delivery in other regions. Each day, our field personnel gather samples in the dispatch room, distribute them to designated areas, and conduct thorough checks to ensure accuracy in sample handling and route assignments. The field service supervisor oversees the dispatch hotline to confirm customer route requests promptly. Once confirmed, our team immediately departs to collect samples from clients. Upon return, samples are verified, and electronic PDAs are used for signing and archiving, completing the entire sample collection and delivery process. In 2024, MA-tek's Express Service handled a total of 171,565 cases (Taiwan Laboratories for 108,807 cases, China Laboratories for 62,758 cases), averaging 470 cases per day, with consistently positive feedback from our clients.

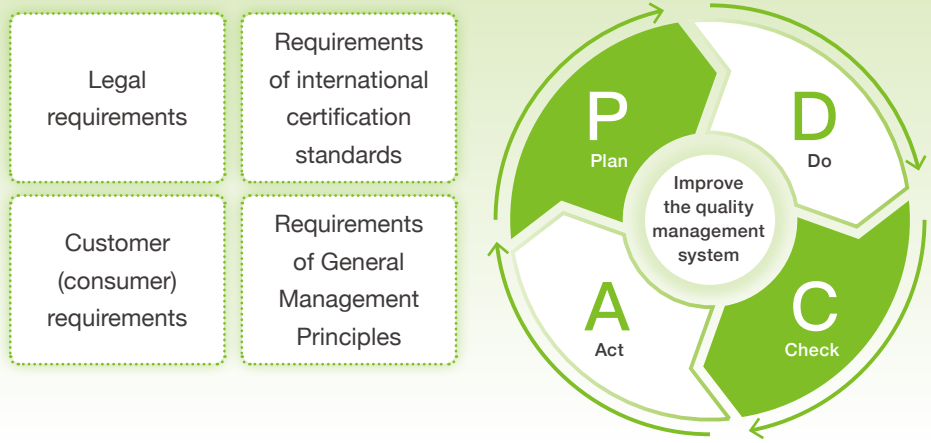
A Day in MA-tek's Field Team




## Quality Policy and Certification

MA-tek's quality policy adheres to the principles of "precision and accuracy, efficiency and effectiveness". We are always keeping track of regulatory requirements, ISO 9000 standards, customer expectations, and general management principles to enhance our quality management system. Utilizing the PDCA cycle (Plan-Do-Check-Act) for quality management, MA-tek plans, executes, checks, and acts on quality initiatives to ensure smooth achievement of quality objectives and promote continuous improvement. To reinforce awareness and conceptual understanding of service quality among employees, ongoing quality education and training initiatives embed MA-tek's commitment to quality in the hearts of every employee.

## Quality Management System Process




## Laboratory Management Policies

1. Comply with national laws and regulations, and requirements of recognized institutions in performing analysis and testing services.
2. Adhere to independent testing and judgment, and maintain and develop recognized analytical and testing capabilities.
3. Adhere to the principles of fairness, impartiality and equal treatment of all customers in analysis and testing services.
4. Do not engage in R&D, production, sales, and other activities related to customer's products delivered for inspection.
5. Do not accept investment sponsorship and agency requirements that violate the fairness of analysis and testing, and do not intervene in market competition and conflicts of interest between customers.
6. Maintain the rights of customers and protect their ownership and patent rights from infringement.

### Quality Improvement

MA-tek continuously improves its quality management processes and sets annual quality management objectives, conducting regular management review meetings. During these meetings, quality issues are categorized as either "system-related" or "management-related" deficiencies. Discussions revolve around whether to revise laboratory procedures or enhance internal management and supervision, ultimately decided by the meeting chairperson. Review outcomes are documented comprehensively and retained for at least 6 years. Unsatisfactory items are recorded with corresponding corrective actions, responsible parties, and improvement timelines, monitored and confirmed for effectiveness by laboratory or quality managers. In 2024, under the guidance of the general manager, MA-tek's quality objectives remain focused on "achieving the highest customer satisfaction," aligned with the business objectives of the year, continuously driving key departmental performances to deliver the highest quality analytical services to customers.

| | |
|---|---|
| Quality System Related | • Updating and review of quality policies/manuals<br>• Effectiveness of corrective actions from previous reviews<br>• Establishment and review of quality objectives and key performance indicators (KPIs) for each department<br>• Review of risk assessment results<br>• Review of quality system audits |
| Laboratory Related | • Review of internal/external issues related to the laboratory<br>• Review of laboratory analytical testing scope/capability evaluations |
| Customer and Case Related | • Review of customer satisfaction and customer complaints<br>• Review of projects and special cases<br>• Review of modifications to analytical reports |
| Others | • Review of education/training programs, supplier evaluations, confidentiality measures, and related matters |

To address quality incidents, MA-tek employs the 8D (Eight Disciplines) problem-solving method to enhance and improve our processes, ensuring our commitment to quality excellence. This involves analyzing the root causes of incidents and integrating long-term solutions into our management system. These standardized solutions are then communicated and trained among the relevant teams. In 2024, after reviewing and improving related incidents, we established new SOPs and conducted training sessions to ensure that all team members understood the new improvement measures. A total of 10 sessions were held (6 in Taiwan laboratories and 4 in China laboratories), with a total of 214 participants (121 from Taiwan laboratories and 93 from China laboratories).

**Taiwan Laboratories Promotion Training**

| Training Topic | No. of participants | Duration (hours) |
|---|---|---|
| Sample processing procedures and retention management for special customers. | 48 | 1 |
| Execute position judgment and analysis. | 8 | 0.5 |
| FIB sample preparation techniques | 12 | 0.5 |
| IQC and OQC education and training | 16 | 0.5 |
| Introduction to Moisture and Dust Content Analysis | 9 | 2 |
| Reverse, new software application sharing | 28 | 1 |

**China Laboratories Promotion Training**

| Training Topic | No. of participants | Duration (hours) |
|---|---|---|
| Analysis of TEM anomalies and case sharing | 15 | 1 |
| Common combination RA+FA | 40 | 1 |
| PFA Chemical Regulations Training | 30 | 0.5 |
| SH V400 IGP4 Vacuum Abnormality Notice | 8 | 1 |

## Quality Management Personnel Improvement

To enhance the skills and capabilities of laboratory personnel, ensuring standardized and efficient operations, regular training sessions on technical knowledge and experience are conducted for quality staff. This ensures that personnel can carry out their daily tasks in accordance with the laboratory's quality system.

| Course name | Course description | No. of actual participants | Employees participation rate | Duration (hours) | Effectiveness |
|---|---|---|---|---|---|
| Quality Management for Supervisors | • Significant events and new regulations<br>• Explanations of violations and concepts<br>• Review of standards and consultation channels | 47 | 100% | 7 | • Employee participation rate of 100% |
| Quality System Overview | Introduction to the Company's quality systems:<br>• Laboratory standards such as ISO 9001, ISO/IEC 17025, ANSI/ESD S20.20, TUV Nord automotive regulations<br>• Information security standards such as ISO 27001, ISO 15408 and so forth | 278 | 100% | 2 | • Employee participation rate of 100% |
| Introduction to ISO 15408 | Introduction to ISO 15408 system | 187 | 100% | 2 | • 100% of employees at the China laboratories passed the tests. |
| New employee training on electrostatic discharge (ESD) protection | New employee orientation courses include basic electrostatic protection requirements, specifications, control areas, and operational requirements. | 278 | 100% | 2 | • Over 98% of employees at Taiwan laboratories passed the tests.<br>• 100% of employees at the China laboratories passed the tests. |
| Annual ESD Protection Refresher Training | Annual refresher training including basic ESD protection requirements, standards, control areas, related measurement specifications, measurement methods, tools usage, and operational requirements | 503 | 100% | 2 | • Over 98% of employees at Taiwan laboratories passed the tests.<br>• 100% of employees at the China laboratories passed the tests. |
| Annual ISO 15408 refresher training | Annual retraining for personnel in ISO 15408 controlled laboratories, including control regions, scope, adherence to work regulations, and record-keeping requirements | 147 | 100% | 2 | • Employee participation rate of 100% |
| 6S Laboratory Management Policies | Introduction to Laboratory On-site Management | 142 | 100% | 2 | • Employee participation rate of 100% |
| 8D Report - Problem-Solving Methodology | 8D Problem Solving Method (Systematic Issue Resolution Process) Introduction | 142 | 100% | 2 | • Employee participation rate of 100% |

## Quality Management Certifications

MA-tek is the first independent laboratory in Taiwan to achieve multiple certifications, including ISO 9001 (Quality Management System), IECQ 17025 (Laboratory Accreditation), ISO 27001 (Information Security Certification), TUV NORD Certification (Automotive) (Automotive Electronics Testing), ANSI/ESD S20.20 (Electrostatic Discharge Control Certification), and ISO/IEC 15408 (Information Security Site Certification). Additionally, MA-tek has been honored with the Industrial Excellence Award by the Industrial Development Bureau of the Ministry of Economic Affairs. In addition to the certifications already obtained by the laboratories in Taiwan, all of MA-tek's service locations in China have also received multiple laboratory accreditations based on their respective service offerings. Moving forward, the company will continue to expand its accredited locations as its business scope grows. With global service capabilities, we continue to dedicate ourselves to providing customers with safe, precise, and highly efficient testing solutions. The Company is one of a few independent laboratories whose measurement standard films have microscale measurement results that can be traced back to the validation of the National Institute of Standards and Technology (NIST) in the United States, and can provide accurate analytical data for customers with an internationally certified quality grade.


ISO 9001 Quality Management System


NSI/ESD S20.20 Electrostatic Discharge Prevention Certification


IECQ 17025 Laboratory Accreditation


ISO 27001 Information Security Certification


ISO/IEC 15408 Information Security Site Certification


TUV Nord Recognition (Automotive)

## 3.2 Technological Innovation and Technical Data Management

### • Technological Innovation and Management

MA-tek operates within the knowledge economy sector. Since its establishment in 2002, it has been officially approved by the Industrial Development Bureau of the Ministry of Economic Affairs to provide R&D and intellectual property services. MA-tek successfully integrated rare and valuable instrument operation services with consulting functions to accurately and correctly offer various sample preparation services. These services meet customers' needs for analyzing electronic products and developing new material structures and processes. To continuously enhance and innovate its services, MA-tek invests actively in R&D each year. The Company has established a proposal improvement reward system and holds quarterly technical presentations by employees, aiming to stimulate innovation through various forms of exchange and rewards. Additionally, MA-tek has been strengthening its patent portfolio to effectively protect its competitive edge. Given the high-knowledge nature of MA-tek's services, we have paid special emphasis on the protection of technical data and the Company employs both legal and institutional measures for dual protection. Since September 2015, when MA-tek first passed ISO 27001 information security certification, it has continuously maintained its certification. We will continue to strengthen information security protection to ensure comprehensive protection of customer data.

**Legal Protection of Technical Information**

At MA-tek, all employees are required to sign a confidentiality agreement upon joining the Company. This agreement obligates them to adhere to confidentiality terms during their employment and imposes a non-compete clause for two years after leaving the Company.

**Systematic Protection of Technical Information**

MA-tek organizes its departments based on service items, each with a specialized professional field. In terms of personnel hiring principles, MA-tek prioritizes candidates with specific backgrounds tailored to their respective fields: materials analysis primarily seeks individuals versed in materials science, physics, and chemical engineering. For failure analysis, the emphasis is on recruiting experts in electronics, electrical engineering, and chemistry. Meanwhile, reliability testing and ESD testing roles are predominantly filled by professionals experienced in IC testing and electronics. This approach ensures that each area benefits from specialized skills and knowledge, acknowledging the complexity of these domains and the challenges of mastering multiple disciplines simultaneously. In safeguarding client confidential information, MA-tek rigorously implements several measures to ensure employees cannot access complete client data or proprietary technical insights across the Company's various fields of analysis:

**Solution of Systematic Protection of Technical Information**

1. Customers are advised not to provide process parameters, material characteristics, or proprietary formulation details unrelated to analytical techniques to MA-tek analysts.
2. All documents and samples provided by customers are returned upon completion of analysis (unless the customer request them to be securely stored on their behalf ) .
3. Internal data access on computers is restricted solely to analysts conducting the specific case analysis. Data is only sent to customers after quality review by the unit supervisor.
4. The PC to which the machine is connected may not have internet access. The analysis results must be compiled by dedicated personnel before being transmitted to the customer from the designated PC .

## • Innovative R&D Technical Services

### Green R&D Technology

MA-tek upholds its responsibility to environmental protection and fulfilling its commitment to green initiatives and sustainable development, we continue to invest in the research, development, and innovation of green products and environmental protection technologies. The green R&D technologies developed in 2024 are as follows:

| Green R&D Related Technical Services | Description of Service | R&D investment amount (NT$ thousand) | Number of application cases | Total amount of application cases (NT$ thousands) |
|---|---|---|---|---|
| 2D Materials | Due to the unique physical and electrical properties of 2D materials (such as $MoS_2$, $MoTe_2$, $WS_2$, h-BN, etc.), they can achieve a green and environmentally friendly effect in electronic component applications, particularly in reducing power consumption. Through reducing static power consumption, increasing carrier migration rate, heterogeneous integration technology, and self-powered applications, two-dimensional materials can effectively promote the development of semiconductor technology towards green environmental protection. Through industry-academia collaboration (Professor Chu, Ying-hao of National Tsing Hua University and Professor Chou, Wu-ching of National Yang Ming Chiao Tung University), MA-tek has developed epitaxy structure analysis technology for 2D materials. As 2D materials consist of 2D thin layers stacked close to the atomic scale, sample preparation and observation techniques present significant challenges. The Company has developed sample preparation and analysis technologies for 2D materials and offers this analysis service externally. | 2,000 | 50 cases | 3,000 |
| Wide Bandgap Silicon Materials and Components | Wide bandgap semiconductor materials such as $Ga_2O_5$, GaN, and SiC have important applications in green energy, electric vehicles, power electronics, and environmental monitoring, helping to improve energy efficiency and reduce carbon emissions. Examples include high-performance power electronics and energy conservation, renewable energy applications, electric vehicles (EV) and charging technology, and high-performance lighting and UV light environmental protection applications. Therefore, it is very important to develop high-efficiency analysis techniques. Through industry-academia collaboration with several professors such as Professor LiuWen Chang of Sun Yat-sen University, Professor Shawn Shuo-Hung Hsu of National Tsing Hua University, and Professors Horng, Ray-Hua, Bing-Yue Tsui, Wu-Ching Chou , Ming-Dou Ker, Wu, Tian-Li of National Yang Ming Chiao Tung University, MA-tek has developed a complete analysis technology for wide bandgap semiconductor materials and components, and provides this analysis service to the outside world. | 7,000 | 3,000 cases | 150,000 |

## Innovative R&D technology

In response to the rapid changes in industry demand and technology trends, MA-tek continues to invest in technology innovation and R&D resources, and is committed to improving testing capabilities and service performance, while assisting customers in strengthening product quality and competitiveness. The following innovative technologies were developed in 2024:

| Innovative technology service types | Innovative technology service summary | Number of application cases |
|---|---|---|
| IT Introduction of AI Technology | The Company has developed technologies for the efficient processing and analysis of image data (electronic microscopy), including automated size measurement and judgment, intelligent image stitching, and high-performance object recognition and contour extraction. | 8,000 cases |
| FA Introduction of plasma FIB. | Development of high-yield service technology for the sample preparation and analysis of 3 nm advanced chip products. To conduct a failure analysis of 3 nm advanced chips, precise layer removal and probing are required. The key to success in this analysis service lies in quickly and accurately removing the structures above the circuit lines to expose the nano-scale layer for electrical analysis. | 30 cases |
| GAA structure | Through years of industry-academia collaboration with Professor Liu, Zhiwei at National Taiwan University, we developed an analysis method for GAA structures. Due to the need to etch the materials between the Nano Sheets during the GAA process, resulting in a suspended beam structure, gaps exist between the layers, making TEM sample preparation very difficult. This method utilizes a unique filler technology to prepare these samples. This technology allows the filler material to be inserted between the nano sheets, providing support without causing deformation and ensuring smooth and accurate TEM observation. | 30 cases |
| CoWoS packaging | Through years of industry-academia collaboration with Professor Chen, Chih-Lao at National Yang Ming Chiao Tung University, we have developed the CoWoS analysis process for quality detection of copper bonding in advanced packaging. This method uses TEM imaging with surface and cross-sectional thin layer sampling to clearly analyze the actual pore defects within the contact. | 60 cases |

In addition, MA-tek is a TUV Nord certified laboratory for automotive regulations verification, boasting extensive experience in automotive electronics verification practices. This positions MA-tek to offer top-quality automotive regulations verification services. MA-tek has assisted over 67 clients in achieving AEC-Q certification for a diverse range of products, covering a wide range of components including active components, discrete components, optical discrete components, multi-chip modules, and passive components. With rich experience and advanced compliance certification equipment, MA-tek stands out as one of the few domestic laboratories capable of providing comprehensive automotive regulations verification services.

## Technological Archaeology and Cultural Relic Identification

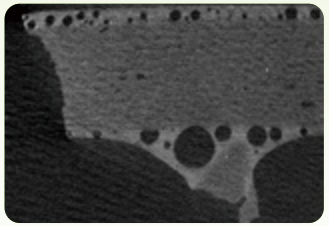
Apart from offering a comprehensive, one-stop professional testing service for the semiconductor industry chain, MA-tek has also extended its expertise into the field of technological archaeology and cultural relic identification. Leveraging sophisticated instruments and equipment, MA-tek employs scientific methods to study various artifacts unearthed through archaeology. By analyzing material evidence preserved within samples, MA-tek is able to deduces ancient craftsmanship techniques and historical contexts. MA-tek plans to continue expanding collaborations with academia and the archaeological community to broaden the scope and deepen the cultural significance of its analytical capabilities, thereby contributing scientifically to the preservation of ancient traditional craft cultures with rich historical backgrounds.

### Ru Kiln

**Northern Song Dynasty**
**960~1127**

3D-Xray, PV (plane view)/XS (Cross-section)-SEM were used to confirm the structure of rivet and splits, as well as the identification of calcium feldspar melting due to the firing temperature.

Images from analysis

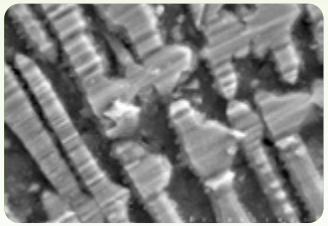


### Blue and White Porcelain

**Tang-Song-Yuan Dynasty**
**1271~1368**

SEM/EDX, XPS, and XRF were used to examine the iron rust spots and composition on the body of blue and white porcelain. Differentiation of elements and their content in porcelain indicates that cobalt materials introduced manganese (Mn) elements after the Ming Dynasty.

Images from analysis



### Khitan Tablet

**Liao**
**916~1125**

XRF and 3D OM observations revealed 40% gold elements on the tablet, with copper oxide in the base material. Also identified artificial chiseling marks and long-term interface oxidation.

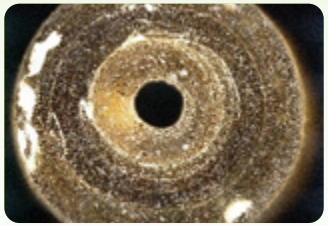
Images from analysis

### Glass Beads with Gold Foil

**Qiwulan Upper Cultural Layer**
**700~1200**

By observing the gold foil embedded in the glass beads with non-destructive analytical instruments such as 3D OM and 3D X-Ray, it is possible to understand the crafting process and the transmission pathways of the beads.

Images from analysis

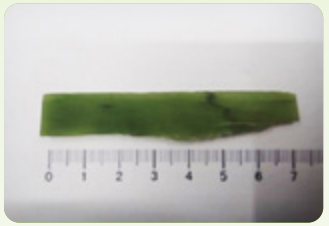


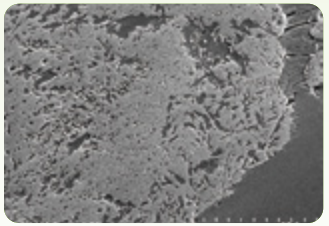
### Beinan Jade Ware

**Beinan Culture**
**3000B.P.**

The microstructure of Taiwanese jade was analyzed with SEM/TEM, and the composition evidence showed that it was rich in zinc.

Images from analysis





## • Intellectual Property Management and Protection Measures

To enhance MA-tek's competitiveness, promote innovation and R&D in intellectual property rights, establish an organizational culture that values innovation and patent applications, and emphasize customer relationships and sustainable operations, protecting client confidential information is crucial. MA-tek has implemented various incentive schemes tailored to different types of intellectual property to encourage employees to actively contribute to intellectual property outputs. Regarding patents and trademarks, different levels of application bonuses and award bonuses are set based on the type of patent applied for, encouraging employees to invest resources in developing higher technical value intellectual property. Business secrets and copyrights are also rewarded based on their positive impact on company operations and improvement outcomes. MA-tek will continue to enhance its intellectual property management system through the implementation of review mechanisms, incentive systems, advocacy and education, and talent training, ensuring the protection of company R&D achievements and technological leadership.

### Intellectual Property Management System

In an effort to strengthen its industry leadership and safeguard its hard-earned advanced technological achievements, MA-tek has officially adopted the "Taiwan Intellectual Property Management System" (TIPS) starting from July 21, 2021 and successfully obtained Level-A certification through the review on December 15, 2022. The execution of TIPS management system facilitates standardized R&D process management, through patent retrieval, incentive systems, and educational training, guiding the R&D team to transform innovative analytical technologies into patented intellectual property assets, effectively safeguarding its research and development achievements, maintaining innovative competitive advantages, providing customers with higher value-added intellectual property strategy services, and enhancing employee awareness of protecting customer confidential information. MA-tek's strength lies in its advanced technical services that outpace competitors, focusing on applying for patents of high quality, value, and stability. The strategy emphasizes the innovation and effectiveness of patent applications, particularly concentrating resources on developing patents in the analysis and testing domains. As of December 2024, MA-tek's Taiwan headquarters and mainland subsidiaries have collectively filed 198 patent applications. Among these, 60 have been approved as "invention patents" and 90 as "utility model patents," spanning regions including Taiwan, mainland China, Japan, the United States, and Europe.

MA-tek employs rigorous measures such as appropriate review mechanisms, incentive systems, advocacy, education, and talent training to uphold its position at the forefront of technology. At least twice a year, we conduct unscheduled audits of TIPS-related departments. In 2024, we conducted two audits, both of which revealed some deficiencies related to information security. Please see the table below for details:

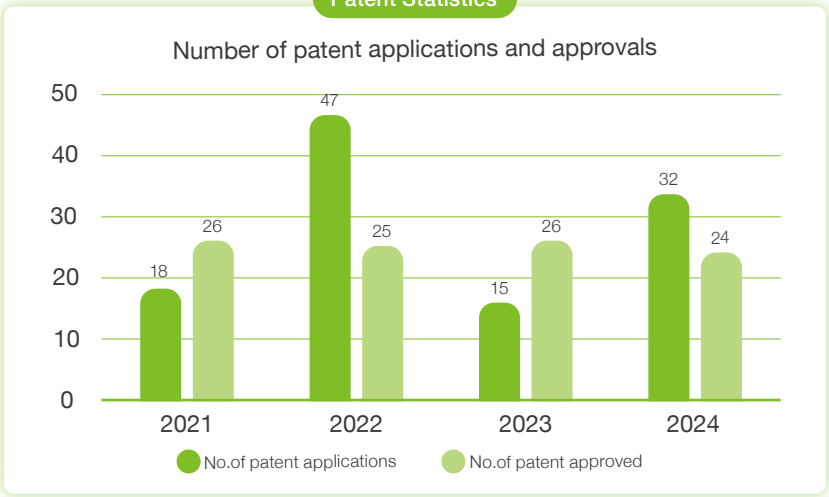
| Item | 1st time | 2nd session |
|---|---|---|
| **Major audit deficiencies** | 1.The division of labor for intellectual property rights is not fully aligned.<br>2.The records of document destruction are incomplete.<br>3.The access to confidential information is insufficient.<br>4.The format of the list of non-intellectual property documents does not comply with regulations.<br>5.The access control record of the IT server room is missing.<br>6.The personnel change lacks a record of the handover mechanism assessment.<br>7.The entry in the R&D record does not comply with regulations.<br>8.General suppliers have not yet implemented intellectual property risk prevention measures.<br>9.The contractual terms of key suppliers do not specify the obligation for intellectual property assistance.<br>10.The internal audit defect handling process did not follow the procedures. | 1.Confidential information is being transmitted internally without proper access permissions.<br>2.The application type classification in the patent proposal is inconsistent with the patent system in Taiwan.<br>3.Although the Human Resources Department has been included as a responsible unit for intellectual property document management, its responsibilities have not been fully disclosed in the relevant notes and external document filing procedures. |

| Item | 1st time | 2nd session |
|---|---|---|
| Improvement method | 1.The Company has revised its intellectual property management handbook, incorporating the Human Resources Department into the relevant document management responsibilities and clarifying organizational division of labor.<br>2.Optimize the document destruction process, update the application form format, and remind supervisors to review and sign off to strengthen confidential data disposal control.<br>3.Clear and set folder permissions, with each department reporting a list, and then the IT Department completing the permission list settings.<br>4.Documents related to intellectual property currently in litigation will be updated according to the document specifications. Moving forward, external document submissions will be completed in the required format and a record of these documents will be maintained.<br>5.Adjust the engine room access control form, and disseminate it to relevant colleagues. Ensure immediate supervisor verification upon each submission.<br>6.A new personnel change evaluation field has been added to ensure smooth job transitions and confirm employee competency after a transfer.<br>7.The revised R&D record book, with content and format adjusted to comply with regulations, will be fully replaced with the new version by year-end.<br>8.Revised standard procurement order, incorporating intellectual property risk prevention clauses, to enhance procurement process compliance.<br>9.First complete the “Key Supplier Due Diligence,” and re-sign the “Integrity Commitment” with half of the suppliers by year-end.<br>10.The amendment, correction, and preventive measures procedures have been revised to meet the requirements of various verifications and audits the Company participates in. | 1.Short-term: For transmitting confidential internal data, users can either store it in a shared folder with access controls, or use the external transmission method with added warnings regarding the file’s scope of use, usage guidelines, time restrictions, and confidentiality obligations.<br>Mid-term: Update and revise the Confidential Information Management Regulations.<br>Long-term: Assess whether additional software packages are needed to enhance control over email transmission.<br><br>2.The patent application concept disclosure form is reviewed, and its content is revised.<br><br>3.Content adjustment and update of the Intellectual Property Management Manual. |
| Improvement status | Completed | Completed |

At the same time, the Company regularly releases the intellectual property report to the public every year to provide customers and investors with more comprehensive and sufficient intellectual property information, thereby strengthening its image as an innovative leader, attracting more orders or investments, effectively enhancing the Company’s revenue growth, and becoming the best R&D partner in the global technology industry.

Note 1: The data on patent applications and approvals cover both the Taiwan headquarters and mainland subsidiaries of MA-tek.
Note 2: Due to different data update times, the patent application and approval numbers for Taiwan in 2023 have been adjusted to 15 and 26, respectively.

**Patent Statistics**




**MA-tek's 2024 Intellectual Property Report**

## Intellectual Property Risks and Countermeasures


To enhance employees' understanding of intellectual property management and achieve continual improvement in our intellectual property management system, as well as foster a culture that values innovation.

**Countermeasures**

- Enhance education and training for employees on intellectual property protection and patent-related matters.
- Establish norms for patent and research and development lifecycle management.
- Introduce incentive measures to boost employee innovation and willingness to engage in patent applications.


To address concerns about the potential mishandling and leakage of confidential information provided by clients.

**Countermeasures**

- Formulate "Confidential Information Management Regulations" and establish a "Confidential Information Management Organization" to promote the management, implementation, and enforcement of the confidential information management system.
- Implement appropriate software and equipment for information control to ensure the security and integrity of data.
- Conduct training on employee confidentiality obligations to emphasize the importance of protecting client relationships and sustaining business operations, thereby safeguarding confidential information entrusted by clients.

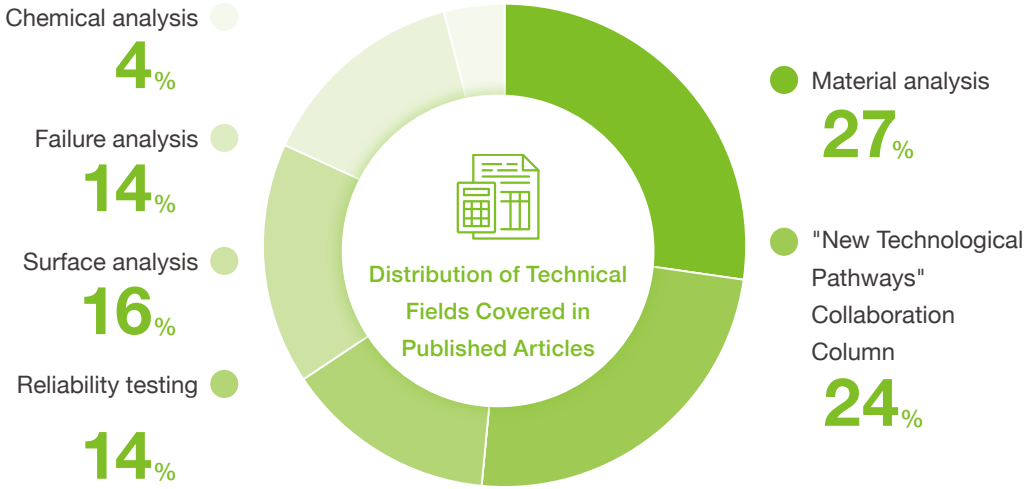
### Intellectual Property Management Training for Employees

| Training course | Target participants | No. of participants | Completion rate | Duration (hours) |
|---|---|---|---|---|
| Basic understanding of intellectual property | New employees | 149 | 100% | 0.33 |
| TIPS Responsible Personnel Training | TIPS Responsible Personnel | 23 | 100% | 1 |
| How to write a patent | PM colleagues | 18 | 100% | 2 |

Note: The course participants include personnel from laboratories in Taiwan and China.

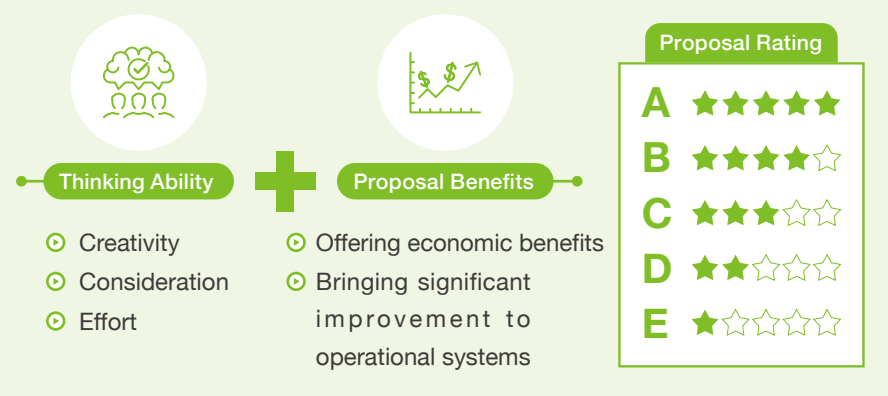
## Copyright Management

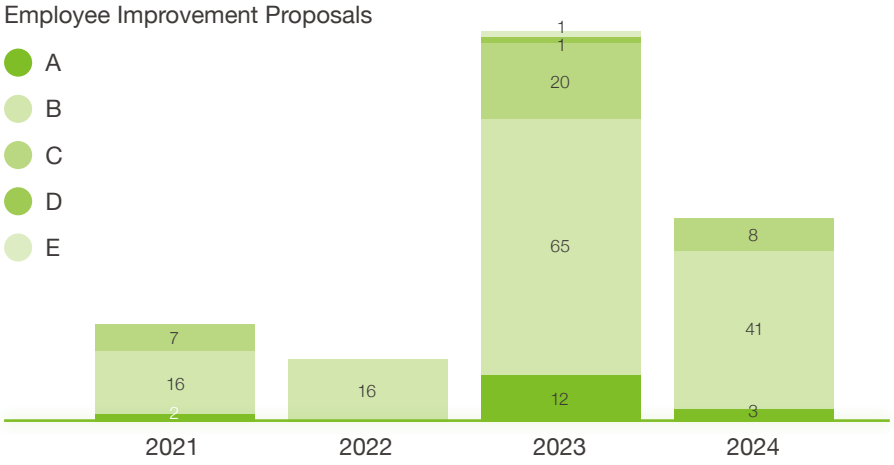
With the rapid development of the semiconductor and materials industries, in addition to providing comprehensive analysis services, MA-tek's employees have regularly written and published technical articles. MA-tek has established a column named "New Technological Pathways" on its website's technical articles section. From 2020 to December 2024, a total of 70 articles have been published.




### • Employee Improvement Proposals

To encourage employees to identify and propose potential improvements in their work, MA-tek has implemented an Employee Improvement Proposal system. This system provides incentives in the form of excellent improvement proposal bonuses to motivate employees. Proposals can cover areas such as technical breakthroughs, revenue enhancement, cost reduction, and market expansion, among others. All employees are eligible to submit proposals for consideration. The evaluation criteria for improvement proposals include "offering economic benefits" and "bringing significant improvements to operational systems". MA-tek also values employees' critical thinking abilities and evaluates proposals based on their "creativity", "consideration", and "effort". After review, proposals are categorized into grades A to E based on their scores. Different grades of proposals receive corresponding bonuses to incentivize innovation, with A-grade proposals receiving the highest recognition. In 2024, a total of 52 awards were granted, a decrease of 46 compared to 2023. This was mainly due to the launch of new cases and the development of a sample management system in 2023, with the development phase and improvement proposals accounting for approximately 20.3% of the overall workload. Furthermore, the scoring criteria were more stringent in 2024, encouraging colleagues to focus on innovative R&D at the analysis level, technological advancement, or effective economic benefit improvement, and requiring proposals to include more specific strategies and supporting data.



## 3.3 Customer Relationship Maintenance

MA-tek prioritizes customer relationships and sustaining operational momentum, aiming to provide the most professional and reassuring services. As the largest product testing laboratory, MA-tek takes pride in offering precise and efficient high-quality analysis services to its customers. It positions itself as a crucial facility in high-tech industries, essential in technology parks, and a medical center for high-tech products. MA-tek aims to grow alongside its customers, realizing its vision that "wherever there is a science park, there is MA-tek".

### • Diverse Service Channels

MA-tek's official website supports four language versions: Traditional Chinese, Simplified Chinese, English, and Japanese, catering to various customer browsing needs globally. Besides detailing MA-tek's company information and comprehensive service offerings, the website's news center provides real-time updates on domestic and international news media reports, exhibition information, and the latest updates. Customers can engage in live conversations via the chatbox at the bottom right corner of the website during office hours, receiving immediate responses from dedicated personnel to quickly find required information and contacts.

MA-tek also maintains official accounts on platforms like Line, Facebook, YouTube, LinkedIn, WeChat, and Weibo, leveraging different social media channels to offer customers the most comprehensive firsthand information and suitable communication channels.

Official website | Facebook | Line | LinkedIn | Youtube

X (Twitter) | WhatsAPP | WeChat | Live Chat | Staff Membership System

Membership Application Form

## Customer Service and Relationship Management

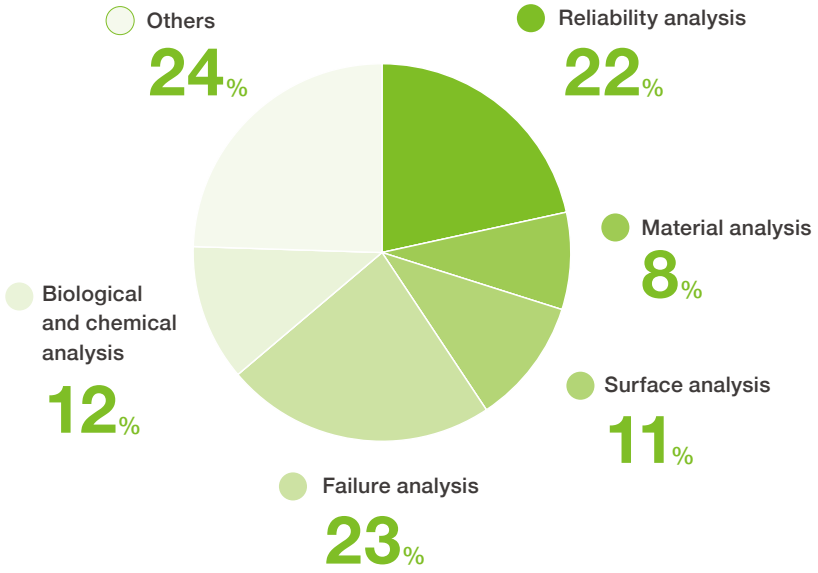
MA-tek continuously enhances service quality and customer experience by deepening connections with each customer through various means. The Company actively implements educational training for its business associates to provide high-quality and professional services to customers. Additionally, to ensure real-time and efficient management, MA-tek offers LiveChat online customer service on its website. This service is available in three languages to address inquiries from both domestic and international audiences regarding MA-tek's services. For existing and potential customers, MA-tek utilizes the UFAST online customer service system for tasks such as initiating cases, technical consultations, and service quotations. These two different customer service systems, LiveChat and UFAST, cater to different types of customer inquiries and help MA-tek respond promptly to customer needs. Questions from customers are uniformly received by the Taiwan laboratory window, then forwarded to the corresponding responsible units based on business area and the nature of the issue, and help MA-tek respond promptly to customer needs.

LiveChat online customer support interface


### Training for Sales Personnel

MA-tek provides bi-monthly education and training sessions for its sales personnel and associates. These sessions focus on educating new business group members about the workplace requirements. Additionally, MA-tek organizes sporadic training sessions to share the latest business information and market dynamics. The training for sales personnel is conducted by the Chairperson, technical unit managers, and external consultants. It covers an overview of MA-tek's service offerings, market and industry information, industry supply chain overview, technological trends, customer audits, and sales techniques. This equips our employees with industry knowledge and insights into market demands. The training for sales assistants primarily focuses on introducing operational norms related to their daily tasks, such as quotation system operations, negotiation agreements, invoicing, and administrative processes to facilitate smooth operation and administrative flow for business associates. In 2024, a total of 20 business biweekly meetings were held for education and training. Personnel from the Taiwan laboratories participated in person, while the personnel from China laboratories participated online simultaneously, for a total of 1,238 hours.

Number of Online Customer Service Inquiries on LiveChat in 2024



### LiveChat Online Customer Support

When visiting the official MA-tek website, customers will see a LiveChat window on the right side of the screen. This feature allows customers worldwide to instantly communicate with customer service representatives. Our customer service representatives in Taiwan will coordinate responses and direct inquiries to the appropriate department for follow-up. In 2024, the LiveChat service handled a total of **445** inquiries, averaging about **37** messages per month. Every inquiry received a response.

### UFast Online Customer Service System

Starting from 2020, MA-tek has been using its self-developed UFast Online Customer Service System. The system features a responsive web design that supports multiple major browsers, allowing customers to connect with MA-tek anytime and anywhere via desktop, laptop, mobile phone, or tablet. Customers can log in to the platform from the official website to initiate cases, seek technical consultations, and request quotes in real time, receiving immediate assistance from the technical team and customer service representatives. The UFast system complies with ISO 27001 information security management standards and uses multiple encryption mechanisms to ensure the security of customer information. According to usage statistics, the UFast system handled a total of **515** chat sessions in 2024, all of which have been resolved. The most common service request was for technical consultations, accounting for **444** sessions.

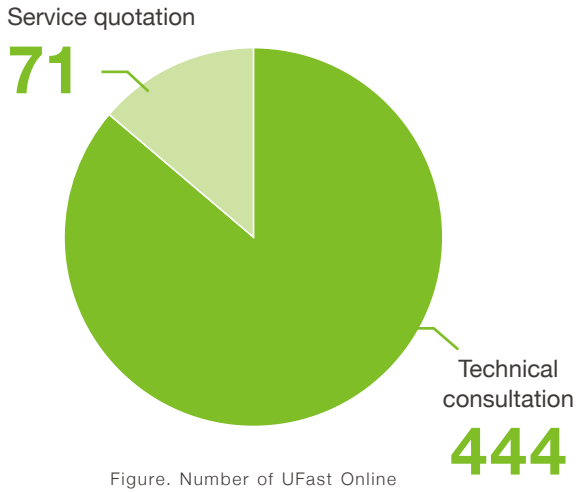



Figure. Number of UFast Online Customer Service Inquiries in 2024

### Customer Relationship Management (CRM) System, E-Commerce (EC)

In 2020 Q3, MA-tek implemented its Customer Relationship Management (CRM) system to enhance its service-oriented operations and optimize service processes. This initiative aims to provide various value-added services, positioning MA-tek as a leading global strategic partner and the strongest R&D support for its customers.

**Customer service management**

Enhance case management capabilities through the use of milestones and knowledge management.

**Marketing activity management**

From pre-sales to post-sales, automated marketing processes are executed through customer journeys, allowing salespeople to complete their own marketing automation settings, thereby allowing customer responses to be collected immediately.

**Sales management**

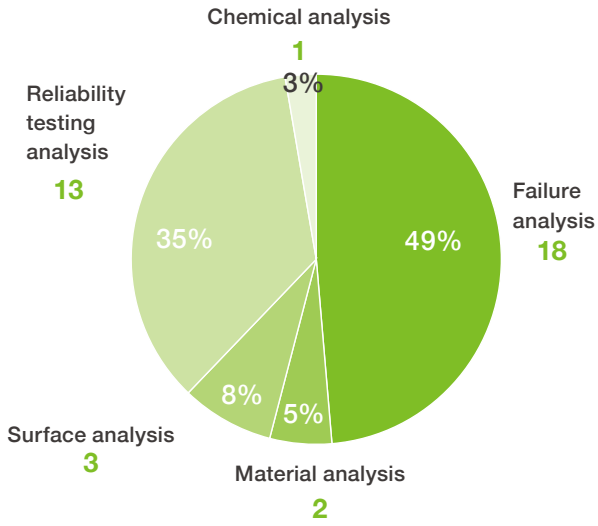
Provide convenient tools for sales personnel to search for information from a full range of customer information and Information cues, manage the information of interaction with customers, track sales effectiveness and effectively integrate customer information.

In addition, since 2023, MA-tek has established an EC E-Commerce service platform that offers centralized case management features, including analysis progress tracking and estimated delivery timelines. In 2024, a case acceptance function was added to allow customers to plan and execute their product development schedules more effectively and access case information at any time, ensuring they stay updated on the latest progress of each case, thus significantly boosting customers' efficiency in managing their projects.

### Expert Consultation System

MA-tek introduced a WeChat mini-program, "Analysis and Detection Online Q&A," to laboratories in China, creating an expert consultation system platform. Customers can search for "MA-tek" on WeChat to enter the mini program and directly ask the technical team testing-related questions for a fast and professional response. In the future, we will continue to optimize response efficiency, expand our customer reach, and enhance the influence and cooperation opportunities of our technical support services. In 2024, we received **37** questions from academic institutions, local businesses, and anonymous sources, and received positive user feedback.


Figure. China Laboratories Expert Consulting Service System.




## Customer Satisfaction Survey

MA-tek conducts an annual customer satisfaction survey, administered by a dedicated team through various channels such as phone, on-site visits, fax, and email. Feedback from the survey is meticulously reviewed, with key issues analyzed and discussed. Any items requiring improvement are addressed according to relevant corrective and preventive measures. The final survey results are compiled and presented for review at management meetings.

In January 2025, MA-tek conducted the 2024 annual customer satisfaction survey, collecting **1,131** valid questionnaires (869 from Taiwan and 262 from China). When customers provide valuable suggestions during the survey, MA-tek will thoroughly examine the feedback. If necessary, a dedicated representative is assigned to investigate the causes and background of issues needing improvement. This ensures that the feedback is discussed internally and responded to appropriately. The Company also continuously tracks the progress of such improvements.

**Questionnaire formulation**

**Questionnaire collection: on-site from customers/letter follow-up**
Collect satisfaction questionnaires for the previous year in January in the following year

**Data statistics and compilation**

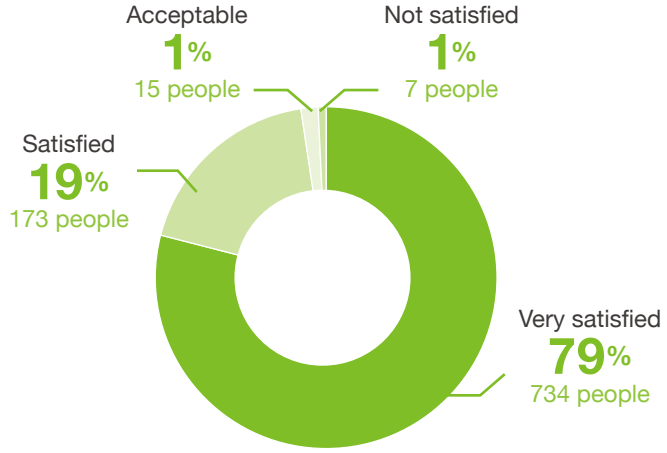
**Negative feedback**

**Compile and organize a report to be submitted to senior supervisors**
feedback is reported to related sales personnel and supervisors for handling

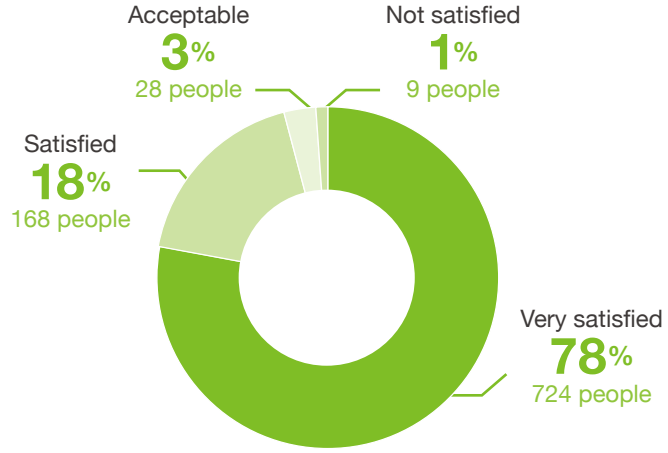
Figure. Flow of MA-tek satisfaction survey

Figure. Results of MA-tek's Satisfaction Survey for Taiwan Laboratories for 2024

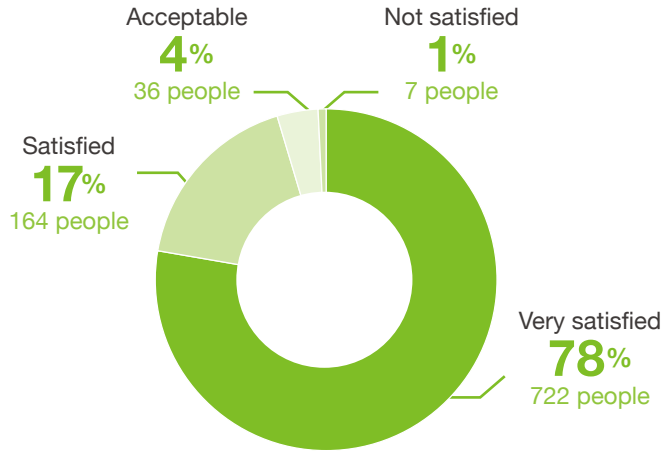
Q What do you feel about the service attitude of the call service staff/outdoor receipt/delivery staff (desk clerk/field team)?




Q How satisfied are you with the process of communicating, discussing, and interacting with engineers during the experiment?




Q What is your level of satisfaction with the delivery time provided by engineers?




Q What is your level of satisfaction with the experiment analysis results or report quality?

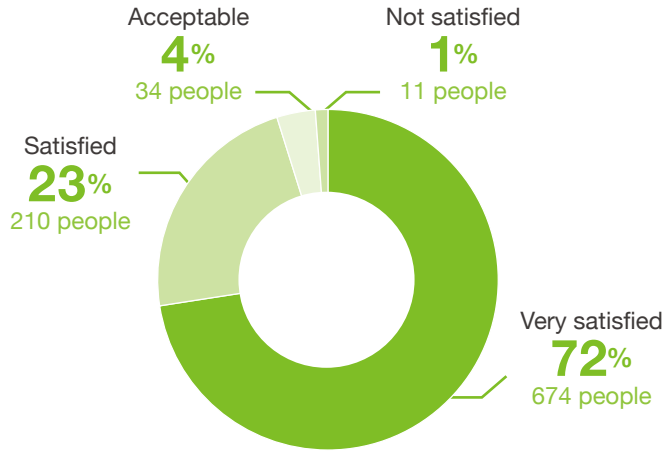
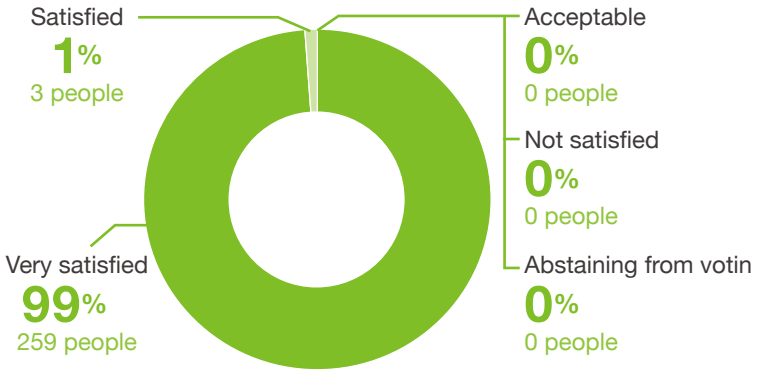
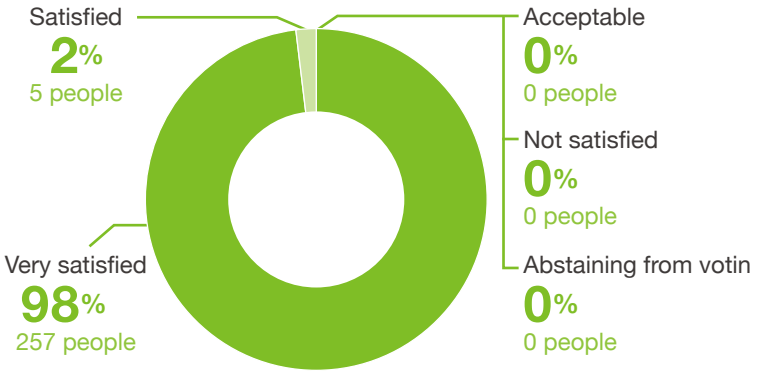


Figure. Results of MA-tek's Satisfaction Survey for China Laboratories

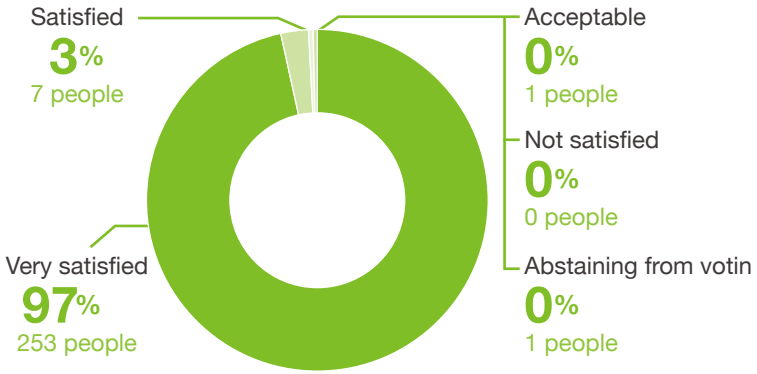
Q What is your level of satisfaction with the channel of the Laboratory for receiving the sample?




Q What is your level of satisfaction with the attitude and work ethic of the personnel receiving samples in the laboratory?




Q Do you know that our company offers a 24-hour pickup and delivery service, and what is your satisfaction level?




Q What is your level of satisfaction with the technical consultation provided by our company, compared to industry standards?

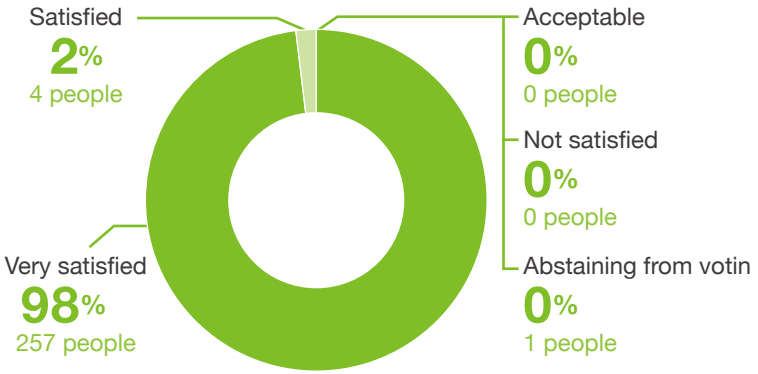
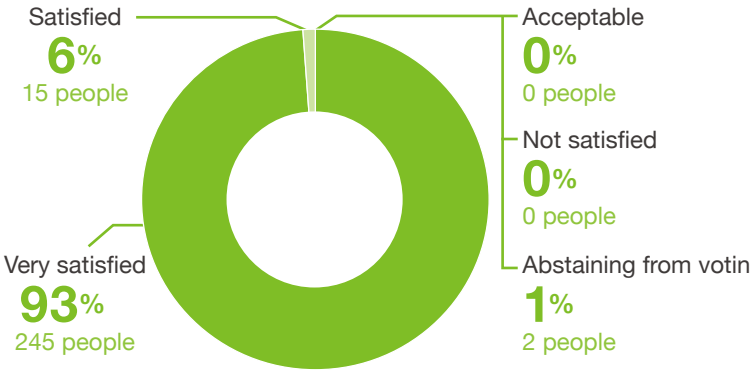
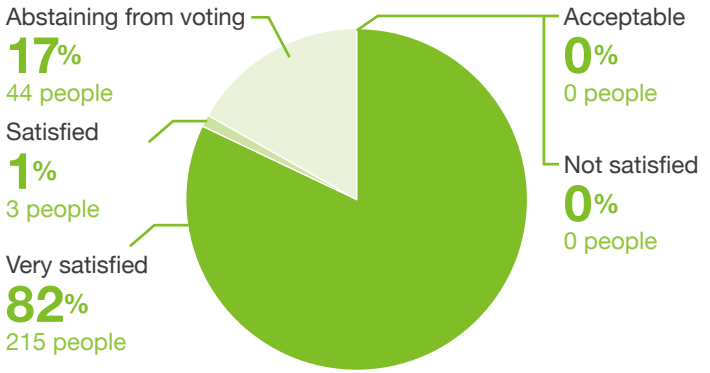


Figure. Results of MA-tek's Satisfaction Survey for China Laboratories

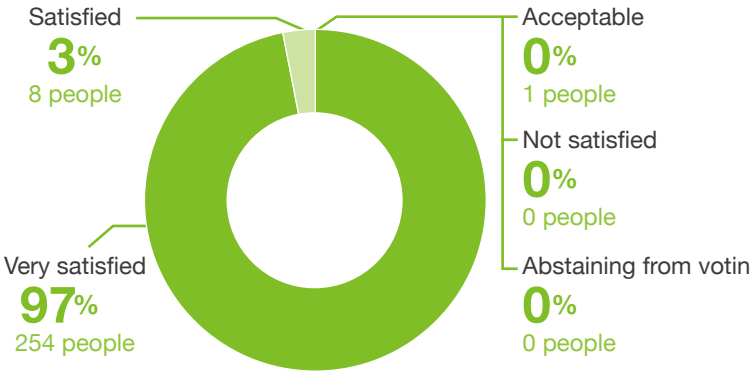
Q What is your level of satisfaction with the accuracy and yield of the Company's test results?




Q What is your level of satisfaction with the Company's analysis results?




Q If you have engaged for a Failure Analysis, what is your level of satisfaction?




Q Are you satisfied with the Company's existing manpower, capabilities, and machine configuration?

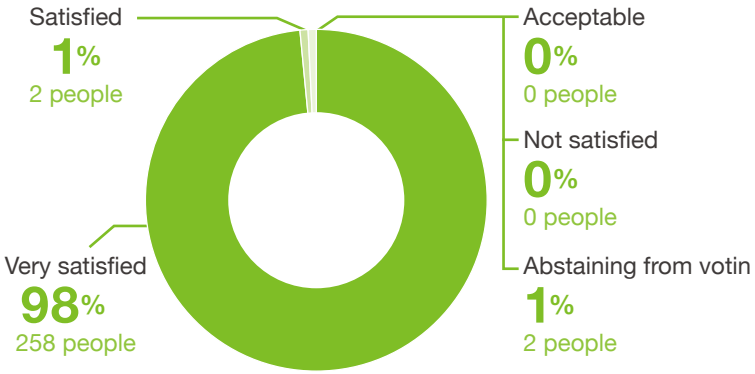
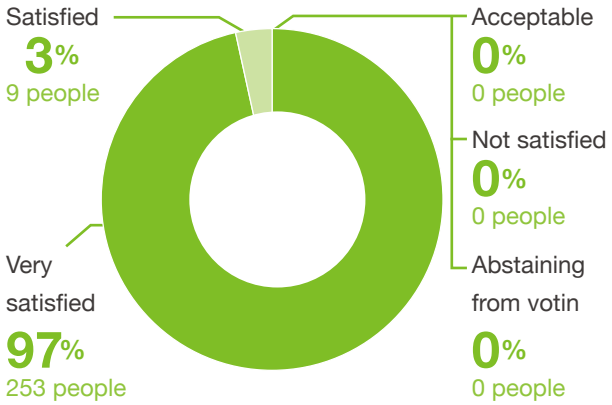
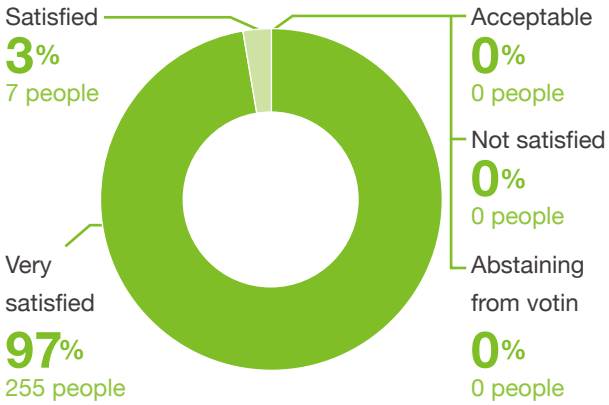


Figure. Results of MA-tek's Satisfaction Survey for China Laboratories

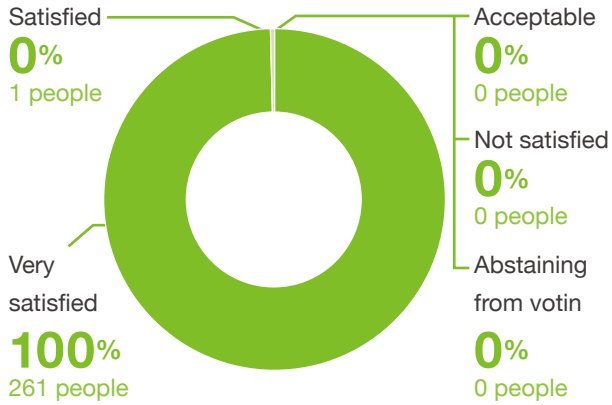
Q What is your level of satisfaction with the time efficiency of the Company's testing services?



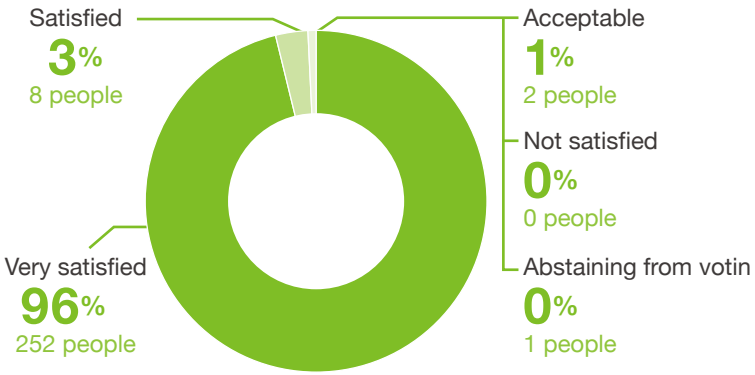

Q What is your level of satisfaction with the timing of delivery or machine startup?



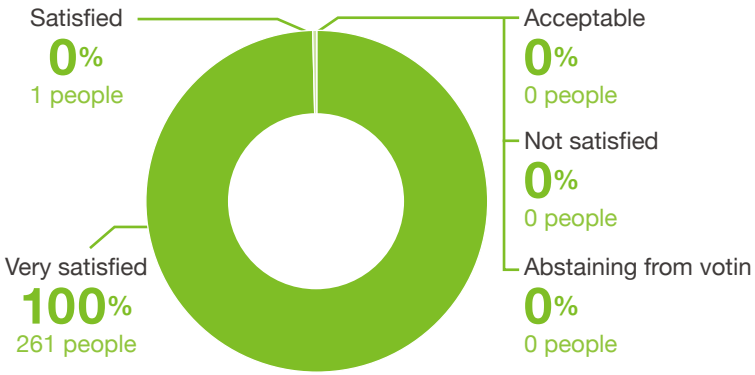

Q What is your level of satisfaction with the professional services provided by our engineers?




Q Are you satisfied with the speed of answering the phone at our company?




Q Do you know the corresponding service point of contact for your company, and what is your level of satisfaction?



## Handling of Customer Complaints

MA-tek values customer feedback and aims to receive it as promptly as possible. To facilitate this, the Company has established a dedicated complaint hotline and a VOC (Voice of Customer) mailbox. Upon receiving a customer's complaint, customer service personnel will immediately acknowledge receipt of the message. They then follow the standard complaint handling procedures to ensure the issue is addressed efficiently, minimizing any potential losses for the customer. Once the complaint has been resolved, customer service personnel will call the customer to confirm their satisfaction with how the matter was handled, seeking insights for continuous improvement.

Figure. Flow of customer complaint handling process at MA-tec

1 **Receipt of a customer complaint case**

Receive a customer complaint case through a customer complaint phone call or the VOC mailbox.

2 **Immediate response**

Reply to the customer as soon as possible, stating that the message has been received and the handling process has started.

3 **Internal notification**

Notify relevant unit supervisors and sales personnel for investigation, while providing emergency response measures for customers.

4 **Confirm solution**

The dedicated responsible unit shall contact the customer and confirm the solution and improvement status.

5 **Completion of handling**

After the incident is properly handled, call the customer to confirm satisfaction with the handling.

6 **Record archival**

Create a customer complaint event record for archival purposes.

In 2024, MA-tek received a total of one complaint case, which was handled and reviewed by the dedicated unit and subsequently closed. MA-tek has established convenient channels for customers to express their complaints and consistently maintains a proactive and positive attitude towards customer appeals and feedback. By maintaining open communication channels, we listen to our customers' voices attentively and appreciate their honest feedback, which provides MA-tek with opportunities for improvement. With the concerted efforts of our entire team, we strive to create higher industry value together.

| Customer Complaint Item | Responsible Unit | Subsequent Actions |
|---|---|---|
| Delay in delivery | Reception and External Affairs Department | MA-tek requires that the reception staff implement the following procedure upon receiving pickup/delivery tags: they must immediately tear off the tag and, if a specified date and time are indicated, notify the on-duty external service personnel in advance and remind the engineer to call the pickup/delivery hotline on the same day to inform the on-duty personnel of any sample pickup/delivery needs. For the engineering department, the improvement measures include internal promotion of the process. If there are pickup/delivery needs during nighttime or holidays, the staff must call the pickup/delivery hotline and leave a message in the group chat to remind the on-duty external service personnel of the requirements. By optimizing the pickup and delivery system, MA-tek aims to prevent similar errors from reoccurring. |

## • Technical Presentations and Seminars

In 2024, MA-tek hosted irregular technical presentations, inviting both internal staff and customers to participate. The technical presentations focus on a variety of topics, inviting experts and scholars from various fields to share the latest technological advancements and trends. The event showcases MA-tek's professional service capabilities in the analysis field, effectively strengthening relationships with existing clients and actively expanding its potential customer base. The presentations were held both in-person and online, expanding participation, enhancing knowledge exchange while reducing the inconvenience of hosting multiple physical events in different locations. In addition to the technology presentations in 2024, we also organized three seminars in Shanghai, Xiamen, and Shenzhen, respectively, on the topics of "Helping Smart Cities with MA-tek" and "Towards the Core". MA-tek leads industry modernization and continuous innovation powered by innovative technology. The theme of "Advanced Smart Manufacturing Empowerment" was introduced, covering topics such as automotive component verification analysis and special process chip analysis. After the meeting, MA-tek uploaded the event highlights to its official YouTube channel for viewing by stakeholders.

### 2024H1 Technology Presentation — Exploring the Future of Semiconductor Technology: The Wonders of 2D Materials and Wide Bandgap Materials

- **Time** March 21, 2024
- **Location of the meeting** Hsinchu City, Taiwan
- **Participants** 348 online participants, 61 offline participants (176 employees, 233 customers)

During the technical presentation, four outstanding speakers were invited to present on the defect analysis of wide bandgap semiconductor epitaxy, research on improving the characteristics of large-area 2D MoTe2 transistors, a study of the characteristics of N-type β-Ga203 epitaxial films grown on sapphire substrates and their device properties using ion implantation, and the application, preparation, and characteristics analysis of group III-VI semiconductors. The presentations provided participants with an in-depth understanding of the latest advancements and trends in advanced technologies, and showcased MA-tek's leading position in semiconductor technology R&D and product application.
Professor Chang, Liu-Wen of National Sun Yat-sen University introduced the application of electronic tunnel contrast imaging (ECCI) and electronic backscatter diffraction (EBSD) techniques in wide bandgap semiconductor epitaxy defect analysis. Professor Li, Wen-Hsu of National Cheng Kung University was invited to give the second lecture, presenting research on improving the characteristics of large-area 2D MoTe2 transistors. Professor Horng, Ray-Hua of National Yang Ming Chiao Tung University delivered the third presentation, introducing research on the growth of N-type β-Ga2O3 thin films on sapphire substrates using ion implantation, and their device characteristics. Professor Chou, Wu-Ching of National Yang Ming Chiao Tung University introduced the application of molecular beam epitaxy technology in the preparation of gallium oxide and group III semiconductors. Through the forward-looking perspectives and research capabilities of academic experts, attendees can grasp the trends of technology development and core research directions.


## 2024H2 Technology Presentation – Future Smart Chips – Decoding the Intelligent Evolution of Semiconductor Components

- **Time** August 22, 2024
- **Location of the meeting** Hsinchu City, Taiwan
- **Participants** 313 online participants, 123 offline participants (160 employees, 276 customers)

The technical presentation was divided into two sessions. Professor Yung-Hsien Wu from the Department of Engineering and System Science at National Tsing Hua University was invited to give the first presentation of the morning. He explained the challenges and popular solutions for AI-generation semiconductors and memory, and shared the latest research and development regarding ferroelectric memory. Professor Shawn Shuo-Hung Hsu from the Department of Electrical Engineering, College of Electrical Engineering and Computer Science at National Tsing Hua University was invited to give the second lecture, sharing his research on the ESD characteristics and protection design of GaN components. He utilized various ESD (static discharge capability testing) configurations to analyze and compare the ESD resistance of two different p-GaN HEMT structures, and discussed the underlying physical mechanisms. Professor Liuwen Chang of the Department of Materials and Optoelectronic Science, National Sun Yat-sen University, was invited to give the third lecture, introducing the technical development and research results of “analyzing the density and distribution of growth defects in gallium nitride (GaN) using electronic backscatter diffraction (EBSD) technology.” Combining ECCI and HR-EBSD techniques provides a powerful, non-destructive tool for analyzing growth defects in GaN.

Professor Chee Wee Liu, from the Graduate Institute of Electronics Engineering at National Taiwan University, was invited to deliver the first speech of the afternoon. He shared “Gate-All-Around Nanosheet Transistor Technology and Advanced Components,” providing an in-depth introduction to GAA nanosheet transistors and their technology development roadmap. Professor Pei-Wen Li from the Department of Electronics and Electrical Engineering at National Yang Ming Chiao Tung University was invited to deliver the second speech, introducing “Germanium Quantum Dots in the Wonderful World of Quantum Computing and Silicon Photonics” — a topic currently trending in the technology industry — and exploring the application potential and manufacturing techniques of germanium quantum dots in semiconductor quantum computing and silicon photonics devices. Professor Ping-Chuan Wei of the Institute of Electronics, National Yang Ming Chiao Tung University was invited to give the third lecture. He explained the design concepts, application features, advantages and disadvantages, and related manufacturing techniques of silicon carbide (SiC) components in a clear and accessible manner, focusing on high-power silicon carbide (SiC) technology. He shared information on various application components, including SiC Schottky barrier diodes (SBD), SiC power MOSFETs, vertical double-diffused MOSFETs (VDMOSFETs), trench-gate MOSFETs (UMOSFETs), and silicon carbide fin field-effect transistors.

After the lectures, both on-site and online participants actively engaged in a Q&A session. This interaction not only prompted attendees to consider how power device analysis could relate to their own work but also demonstrated the depth and breadth of services MA-tek offers to its clients. The diverse content of the presentation spanned AI, power semiconductors, and materials analysis fields, meeting the advanced technological research needs of technical personnel and fostering collaborative opportunities across industries. Through this technical presentation, MA-tek successfully bridged academia and industry, strengthening collaborative relationships and reinforcing its position as a vital connector between scientific research and practical application.


## Seminar - MA-tek Boosts New Momentum for Smart Cities

- **Time** Shanghai Venue: March 26, 2024
- **Location of the meeting** Shanghai, China
- **Participants** 213 (26 employees, 187 customers)

The contents of this seminar included an opening address by Secretary General Guo Yi-wu of the Secretary General of Shanghai Integrated Circuit Industry Association, who offered insights into the opportunities and challenges facing the integrated circuit industry. Then, Chairperson Hsieh, Yong-Fen of MA-tek and Deputy Vice President Huang Ming-Ching of MA-tek introduced five major topics – Total Quality Management, Front-End Process Material Analysis, Surface Analysis in Front-End Process Application, Failure Analysis of New Momentum, and New Verification Requirements for Automotive ICs – and proposed many new perspectives and suggestions.


## Seminar - Heading towards the core MA-tek leads industry modernization powered by innovative technology.

- **Time** Xiamen Venue: March 28, 2024
- **Location of the meeting** Xiamen City, China
- **Participants** 163 (11 employees, 152 customers)

There are five major themes in this technical seminar: Total Quality Management (TQM), Compound Semiconductor Material Analysis, Surface Analysis in Compound Semiconductor Applications, Smart Failure Analysis Assembly, and Smart Energy Vehicle Key Components – Power Component Verification and Analysis. The presentations comprehensively covered current hot spots and challenges in testing and analysis, and shared numerous practical case studies, attracting active questions and enthusiastic applause from the attendees and experts. We hope this seminar will facilitate further technical exchange with industry professionals.


## Symposium - Continuous Innovation! MA-tek Advanced smart manufacturing empowered by machine learning

- **Time** Shenzhen Venue: March 29, 2024
- **Location of the meeting** Shenzhen, China
- **Participants** 112 (10 employees, 102 customers)

This technical symposium brought together industry experts, technology elites, and nearly 300 customers to discuss innovative development trends in advanced manufacturing and how MA-tek can empower the future of advanced intelligent manufacturing. Shenzhen Intelligent Sensing Industry Association's Executive Chairman, Mr. Jiang Yong, delivered a speech and proposed developing a strategic emerging industry centered around advanced manufacturing as a key strategy to seize new opportunities in industrial development and enhance core competitiveness. He also acknowledged MA-tek's significant contribution to this development. Then, Dr. Yong-Fen Hsieh, Chairperson of MA-tek, and several experts from the company delivered engaging presentations covering topics such as failure analysis, material analysis, and reliability verification, along with in-depth discussions on the development trends, technological innovation, and talent cultivation in the field of smart manufacturing.


## 3.4 Information Security and Customer Privacy

MA-tek is dedicated to protecting information security and customer privacy. The Company has established an Information Security Management System (ISMS) to promote various security activities and formulate related policies. The ISO 27001 information security management system certification has been obtained by MA-tek. Applications for ISO/IEC 15408 CC EAL6 information security certification for the Taiwan and Shanghai factories were submitted in June and August 2024, respectively, and certification was obtained in March 2025. This demonstrates MA-tek's commitment and responsibility to protecting customer information security and ensuring the security of customer data analysis and the company's information assets. During the certification period, laboratories and related personnel must undergo education and training at least once a year, along with on-site audits. Information security certification must also be conducted every two years to ensure the system continuously meets safety standards and effectively prevents risks.

MA-tek is also a member of the Science Park Information Sharing and Analysis Center (SP-ISAC). This membership allows for diverse channels of intelligence sharing, facilitating cross-domain defense against security threats. SP-ISAC members can exchange security intelligence and information through a dedicated platform, discussing operational security issues and recent critical security topics to enhance collective cybersecurity defenses. Through this multi-faceted approach, MA-tek ensures the operational security of its products from development to disposal, making it a reliable partner for information security and product reliability services for customers worldwide.


bsi.

Certificate of Registration

INFORMATION SECURITY MANAGEMENT SYSTEM - ISO/IEC 27001:2022

...making excellence a habit.

ISO 27001 Information Security Management


Deutsches IT-Sicherheitszertifikat

ISO/IEC 15408 Information Security Site Certification

## • Information Security Policy and Framework

MA-tek has established an information security policy to manage various security-related matters, including operational data management, application system management, database management, system management, network environment management, and regional and equipment management. The Company has also set up an Information Security Management Organization to promote and support MA-tek's security-related activities. This organization is divided into two groups: the Promotional Committee, responsible for planning, decision-making, and review, and the Implementation Committee, responsible for implementing and promoting various measures.

The Information Security Management Promotion Group is composed of the President as the convener, the President of Greater China as the convener in Shanghai, the Chief Information Officer as the Director General of Taiwan, responsible for the planning, execution, communication and decisions related to the Company's information security activities. The Information Security Management Implementation Committee, composed of staff from Taiwan and Shanghai, handles security activities, meetings, training, and other tasks to ensure the effective implementation of all policies.

| MA-tek's Information Security Policy | |
|---|---|
| 1 | All information property of MA-tec belongs to the Company. Information processed, stored, or transmitted through internal information system equipment and network resources may be accessed, copied, or used by specific internal and external units or personnel authorized by MA-tek for business needs, subject to compliance with local laws. |
| 2 | Specific internal and external units or personnel authorized by the Company to use the Company's information to provide information services or perform specialized inspection work, have the responsibility and obligation to protect the information assets they acquire, in order to prevent unauthorized access, tempering, destruction or disclosure. |
| 3 | The managers of each unit must establish monitoring and management control mechanisms for the information assets held by them due to their business, in order to ensure the confidentiality, integrity and availability of important information assets of the Company. These controls include:<br>(1) Clearly identify the information security of all products, services, processes, networks, and information technology infrastructure to confirm that appropriate control measures have been deployed for the risks.<br>(2) Develop appropriate information security management procedures in accordance with this policy, in order to maintain the confidentiality, integrity, and availability of the Company's and the customers' information.<br>(3) Protect the Company's information assets from accidental or intentional damage, unauthorized modification, disclosure or loss (including physical or electronic theft), in order to comply with the Company's operating income and comply with relevant laws and regulations. |
| 4 | Major information equipment (including software and hardware) should be assessed for technology and specifications with the assistance of the information department and information security personnel, and risk assessment procedures should be conducted as needed. |
| 5 | All information security controls or program development, modifications, and settings must comply with the provisions of the information security management system. |
| 6 | Functional division of labor should be considered for work dispatch, and the scope of job responsibilities should be distinguished to avoid unauthorized modification or misuse of information or services. |
| 7 | The employees should implement the information security system in daily work, and their awareness of information security and legal concepts should be strengthened. |
| 8 | All personnel should maintain vigilance at all times and report any potential safety incidents, safety vulnerabilities, or violations of safety policies and procedures in accordance with the procedures. |
| 9 | A business continuity plan should be formulated according to business needs, and regular testing and drills should be conducted to maintain its applicability. |

Figure. Information security management organization chart of MA-tek

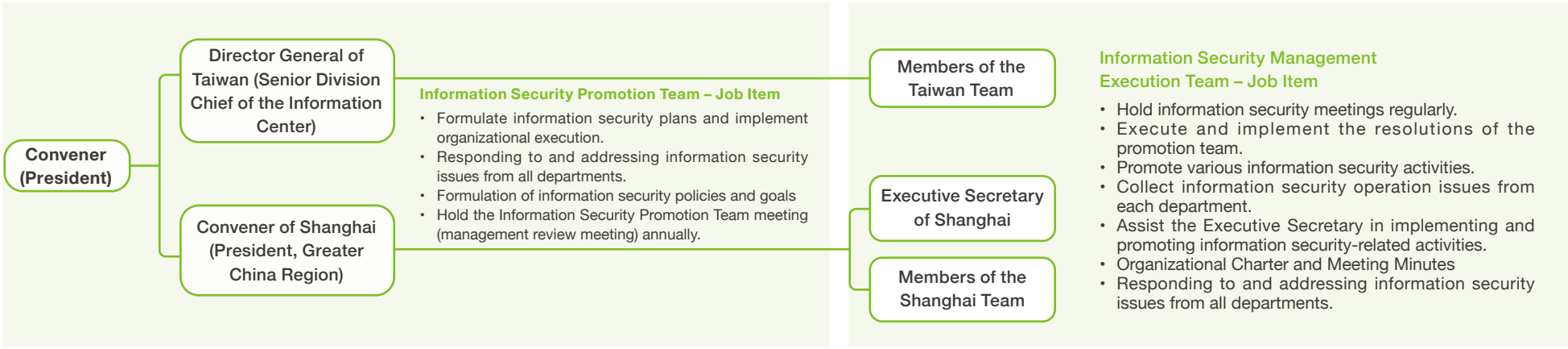
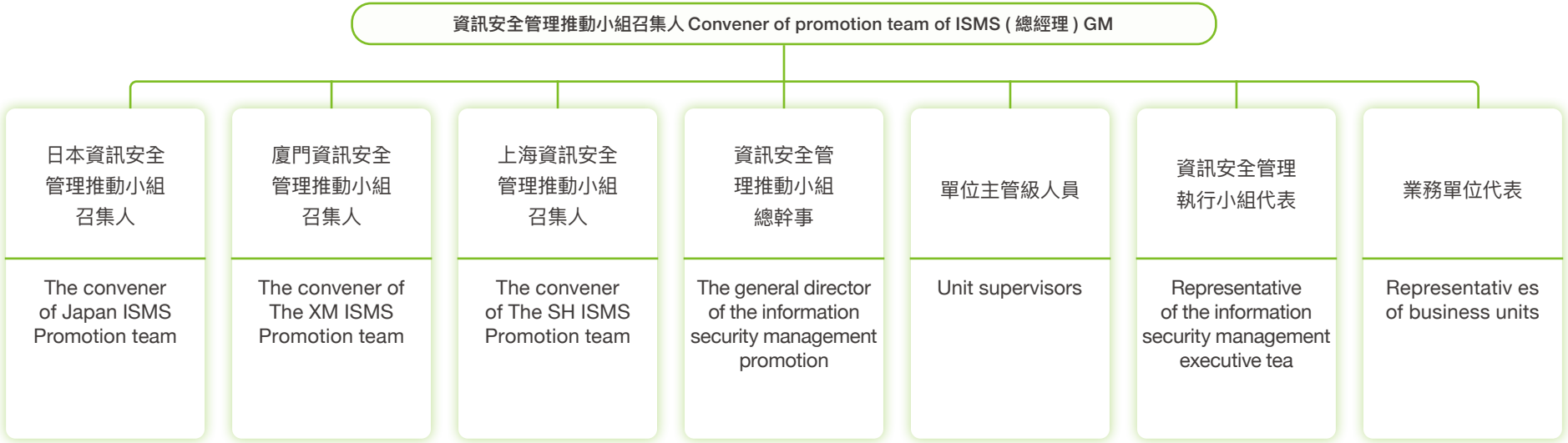



Figure. Information security promotion organization chart of MA-tek.



## Annual Key Information Security Implementation Measures

To prevent external attacks and sensitive data leaks, MA-tek has continuously strengthened its information security capabilities to safeguard both customer confidential information and Company assets from exposure to risks. By joining the Science Park Information Sharing and Analysis Center, MA-tek enhances its cross-domain cybersecurity defense effectiveness through diverse information sharing channels. Members can exchange cybersecurity intelligence via messaging platforms to discuss and share critical cybersecurity issues encountered in operations, aiming to achieve collaborative cybersecurity defense and enhance overall enterprise security protection capabilities.

Every year, we formulate an information security improvement plan to continuously strengthen our information security protection measures. The short-term goals for 2024 are as follows:

| Region | Short-term goals | Sales management |
|---|---|---|
| Taiwan | 1.Enhance social engineering drills<br>2.Implement high-privilege accounts two-factor authentication.<br>3.ISO 27001 transition certification | 1.Continue to strengthen information security protection, and regularly review and update information security policies and procedures.<br>2.Continue to comply with the provisions of ISO 27001 to enhance information security management.<br>3.The number of data leakage incidents remains at 0. |
| China | 1.Implementing the new version of ISO 27001 ISMS standards.<br>2.Establish physical protection operations related to ISO 15408. | 1.Formulate the annual information security implementation plan and gradually introduce a standardized information security process.<br>2.Periodically conduct internal and external audits and reviews to ensure continuous compliance with international information security standards.<br>3.Periodically conduct information server room inspections, covering power, network, and environmental system maintenance to ensure stable operation and safety. |

MA-tek's information security achievements in 2024 include zero incidents of data leaks and no related complaints regarding customer privacy breaches.

| 2024 Information Security Strengthening Operation | | | |
|---|---|---|---|
| Region | Strengthened item | Actions taken | Results achieved |
| Taiwan | Conduct internal vulnerability scans and patching annually. | Execute vulnerability scanning and patching. | Patching completed in July. |
| | Social engineering drill. | Create a social engineering drill system. | Phishing email drill in August. |
| | Two-factor authentication for high-privilege accounts. | Two-factor authentication is required for important servers and network equipment. | Completed in November. |
| China | Assessment of client antivirus system replacement. | Deploy anti-virus systems, Client, and anti-virus strategies simultaneously. | 100% control and supervision of the Client terminal. |
| | Behavior management system. | Behavior management system, via strategy management terminal. | 100% control and supervision of the Client terminal. |
| | 100.60 NAS added. | The offline Network Attached Storage (NAS) shuts down and disconnects from the network after backing up relevant data each month. | Backup offline data. |

## Information Security Risk Identification and Response Measures

To proactively prevent cybersecurity incidents, MA-tek has installed the Security Scorecard Report network security risk management system. This system continuously monitors the risks posed by each third party within the cybersecurity ecosystem. Using 10 critical cybersecurity risk factors, it assesses and identifies the risk levels of the Company's network. These assessments reveal the organization's cybersecurity status as well as the cybersecurity risk status of its suppliers.

In 2024, MA-tek also conducted an annual risk assessment through the ISO 27001 risk identification process. The Information Security Management Promotional Committee discussed six key issues identified, applying a scoring matrix to evaluate "information asset value," "vulnerabilities," and "threats." Risks exceeding a certain threshold required immediate risk mitigation efforts. In 2024, we also conducted cybersecurity risk identification and assessment for different operating regions. In 2024, a total of seven high-risk cybersecurity issues (three in Taiwan Laboratories and four in China Laboratories) were identified. MA-tek devised corresponding response measures to address the identified issues in these regions promptly, aiming to correct and prevent vulnerabilities early and establish robust cybersecurity defenses to minimize the likelihood of any security breaches.



**2024 Annual High-Risk Cybersecurity Issues and Key Improvement Measures**

| Region | High-Risk Issues | Cause Analysis | Corrective and Preventive Measures |
|---|---|---|---|
| Taiwan | Client & Server execute Windows Update & Hot Fix every six months. | Client and servers not having been updated with Windows Update in the past raises information security concerns. | Build the WSUS Server to regularly execute major updates. |
| | Establish Data Leak Protection (DLP) information security protection measures. | To meet the Company's data protection requirements. | Establish protection measures based on data confidentiality level. |
| | Establish a backup mechanism for important information equipment and conduct disaster recovery drills every six months. | The data backup mechanism is not yet fully established, affecting laboratory operations. | Establish a system backup mechanism and conduct a disaster recovery switchover drill every six months. |

| 2024 Annual High-Risk Cybersecurity Issues and Key Improvement Measures | | | |
|---|---|---|---|
| Region | High-Risk Issues | Cause Analysis | Corrective and Preventive Measures |
| China | Information leakage risk in office and laboratory areas. | Adopt the segregation management and network segmentation mechanism, and implement Bring Your Own Device (BYOD) mobile phone control to prevent data cross-contamination and information leakage between offices and laboratories. | 1.BYOD management in 3 regions.<br>2.Personnel access is verified via card swipe, and the cell phone camera is used to capture images.<br>3.Data Security Protection<br>4.Office area has external network access.<br>5.The laboratory area allows access to materials, but does not have internet access. |
| | The authorization to print and make photocopies was not recorded, preventing any audit trail. | To meet customer service and audit requirements. | 1.Deployment of printing service function upgrades.<br>2.Control employee ID card access through authorization management. |
| | China and Taiwan's MPLS line quality. | Based on business volume, utilization rate, and peak statistics, the circuit rate appears insufficient. | 1.Optimization of Internet-of-Things (IoT) Architecture<br>2.Evaluate the feasibility and cost. |
| | Laboratory access control. | If an employee card is lost, it may cause unauthorized personnel to illegally enter the premises. | Change the access control and card swiping function of Xiamen and Shenzhen doors to face recognition. |

## Protection of Confidential Information

We highly value the protection of personal data. Client confidential information is a core focus of our protection efforts and a key competitive advantage for the company. The Company has formulated the "Privacy Policy" and "Confidential Information Management Regulations" to clearly disclose the scope of application for personal data protection, including personal information collected on the official website and all personal data obtained through business transactions with customers. The Administrative Resources Department is responsible for managing and executing related responsibilities.

Following the launch of its revamped official website, the “Privacy Policy” and “Terms of Use” in Traditional Chinese, Simplified Chinese, English, and Japanese were updated to comply with the EU General Data Protection Regulation (GDPR). A “Cookie Policy” was also established to strengthen the collection, processing, and use of personal data. In addition to implementing necessary information security protection measures, it also ensures that all operations comply with relevant laws and regulations. In 2024, there were no reported complaints regarding compromised customer information, nor did any incidents involving information leaks, thefts, or losses of customer data occur at MA-tek.

Continuously managing and optimizing critical technologies remains a priority for us. The Company also reinforces confidentiality through signed agreements with clients and vendors, while ensuring comprehensive data scrubbing procedures are conducted when employees depart, thereby minimizing the risk of leaks and safeguarding the best interests of all clients and stakeholders. Furthermore, MA-tek will remain committed to enhancing its cybersecurity defenses continually, aiming to establish itself as a trusted partner among technology firms.

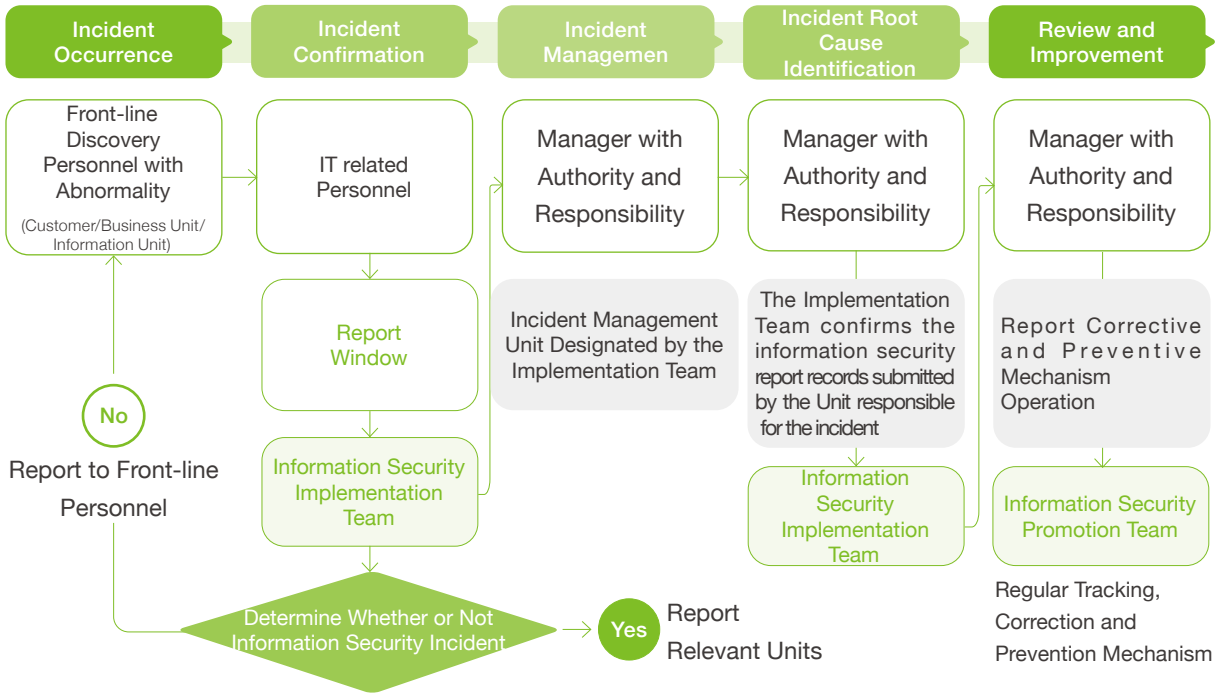
Privacy policy

Terms of use

## Information Security Reporting Mechanism and Drills

To prevent and handle potential information security incidents effectively, MA-tek has established an information security incident reporting mechanism. When frontline personnel such as customers, business units, or IT staff detect and report anomalies, the incident handling process will be promptly initiated. The Information Security Management Promotional Committee and the Implementation Committee, along with relevant personnel and responsible managers, will work together to mitigate the incident. Furthermore, we have established an emergency response team responsible for handling information security incidents and related crisis response tasks. Through a clear professional division of labor and coordination mechanism, we have built a sound and resilient information security management framework. In order to continuously implement and strengthen information security measures, the Company conducts information security drills every year to ensure a timely and comprehensive response to information security incidents. In 2024, MA-tek conducted a total of 5 information security drills, including 2 in the Taiwan laboratories and 3 in the China laboratories. The Security Management Promotion Group holds monthly meetings to review information security matters and the implementation of information security policies. At the beginning of each year, the President hosts a management review meeting to examine the annual implementation report of the information security policy and confirm the effective implementation of the Company's information security policy. The Audit Office also conducts annual audits of information security management operations and reports the results to the Board of Directors.

Information Security Incident Reporting Mechanism



| Information Security Incident Level | | |
|---|---|---|
| Level/Region | Taiwan | China |
| Level 1 | 1.Secondary and general business system data were leaked.<br>2.Secondary and general business system data have been altered.<br>3.Secondary or general business operations affected or suspended for 8+ hours.<br>4.Disruption of service for important business systems lasted more than 2 hours. | 1.The general information of non-core businesses was leaked.<br>2.The non-core business system or data was slightly altered.<br>3.If the operation of non-core businesses is affected or the system is down, normal operation should be restored within a tolerable downtime. |
| Level 2 | 1.Important business information that is not classified or sensitive is leaked (excluding publicly available information).<br>2.Important business systems or data have been slightly altered.<br>3.If important business operations are affected or system efficiency is reduced, normal operations must be restored within an acceptable downtime.<br>4.Disruption of service for important business systems lasted more than 4 hours.<br>5.The secondary business operations are affected or suspended for over 48 hours. | 1.The Company's non-confidential, non-sensitive core business data (including critical information infrastructure) has been leaked.<br>2.The non-core business system or data is severely compromised; or the core business system or data is slightly compromised.<br>3.The normal operation cannot be resumed within an acceptable timeframe when non-core business operations are affected or the system is down. |
| Level 3 | 1.Confidential or sensitive data has been leaked.<br>2.Important business systems or data have been severely compromised.<br>3.Important business operations are affected or the system is down, and normal operation cannot be restored within an acceptable downtime.<br>4.Disruption of service for important business systems lasted more than 8 hours. | 1.Confidential or sensitive data has been leaked.<br>2.The key information infrastructure system or data may be slightly altered.<br>3.The operation of critical information infrastructure is affected or the system is down, and normal operation is restored within an acceptable downtime. |

| Information Security Drill | | | |
|---|---|---|---|
| Region | Topic | Month | Number of employees participating |
| Taiwan | Firewall service cutover drill | 2024/03 | 3 |
| | ERP System Database Restoration and Disposal Operations | 2024/04 | 3 |
| China | Firewall and backup mechanism | 2024/04 | 3 |
| | Network interruption drill | 2024/07 | 6 |
| | Backup and restoration of operational data | 2024/10 | 3 |

## Information Security Training

MA-tek places significant emphasis not only on reinforcing information security through various policies and measures but also on cultivating a strong sense of cybersecurity among its employees. Each year, the Information Security Management Implementation Team conducts diverse cybersecurity education and training programs, including physical courses, email campaigns, and distribution of printed materials. These training sessions encompass topics such as company security measures, compliance with regulations, incident reporting procedures, and incorporate major cybersecurity incidents worldwide to enhance employees' awareness and vigilance regarding cybersecurity events. Through these training initiatives and awareness efforts, MA-tek aims to foster a culture of information security, where the implementation of cybersecurity measures becomes a shared responsibility and goal for every employee.

Change your email and computer password periodically.

The controlled area prohibits the use of cameras, data transmission, and Internet-connected products.

Retention of official equipment usage records

No unauthorized disclosure of company documents.

Prohibition of using other people's credit cards / ID cards.

Information security protection measures must be strictly implemented and followed.

| Information Security Training | | |
|---|---|---|
| Training Topic | Hours / Sessions | Participants |
| Information security education and training for new recruits. | 1 hour / monthly, irregularly | 198 |
| Training for new employees | 1 hour / monthly, irregularly | 159 |
| Information Security Training | 1 hour / irregularly | 411 |
| Information security education and training for senior executives. | 1 hour / 2 sessions | 58 |
| Information security training for employees | 1 hour / 3 sessions | 428 |
| VIP & BYOD education and training | 1 hour / irregularly | 162 |
| Phishing email awareness campaign | 1 hour / 1 sessions | 237 |

| Information Security Training | | | | |
|---|---|---|---|---|
| Region | Training Topic | Hours/Sessions | Participants | Participants |
| Taiwan | Information security education and training for new recruits. | 1 hour / monthly, irregularly | New hires | 165 |
| | Information security training for employees | 1 hour / 3 sessions | Laboratory staff | 428 |
| | Information security education and training for senior executives. | 1 hour / 2 sessions | Division-level executives and above Supervisors at the manager level and above | 58<br>24 |
| | Phishing email awareness campaign | Email publicity / 1 Session | All employees | 237 |
| China | Training for new employees | E-mail publicity / 2 Sessions | New hires | 159 |
| | Information Security Training | 1 hour / 4 sessions | All employees | 117 |
| | Information Security Training | 1 hour / 8 sessions | Changjiang Laboratory<br>Jinqiao Laboratory<br>Suzhou Laboratory | 294 |
| | VIP & BYOD education and training | 1 hour / 4 sessions | Non-specific employees | 162 |

# 4 Growing Together at the Workplace

With a spirit that values "talent as the cornerstone and technology at its core" of MA-tek, we have long been dedicated to nurturing talent. We actively promote industry-academic cooperation, supporting academic research projects to strengthen the link between theory and practice. Additionally, the Company has designed systematic training programs for employees, aiming to enhance their core competencies through continuous learning. Moreover, we firmly believe in creating a happy and safe working environment as our responsibility and commitment to our employees. Therefore, to ensure that employees work in a secure environment, MA-tek regularly conducts monitoring of the working environment and provides comprehensive safety equipment for employees engaged in high-risk operations, thereby reducing potential risks and hazards.

## 4.1 Talent Composition of Professional Teams

At MA-tek, we prioritize talent, striving to establish a harmonious, fair, and competitive work environment. We not only focus on individual growth but also encourage teamwork to pursue mutual development among customers, the Company, and employees. The Company actively recruits outstanding talents who share our values through diverse channels, collectively shaping the future of the high-tech industry.

- **Employee Composition**

MA-tek's R&D and operational teams comprise elite professionals from Hsinchu Science Park, established with the primary goal of supporting national strategic economic development through high-tech R&D services. We specialize in material and failure analysis services for industries including IC, TFT-LCD, compound semiconductor materials, solar energy, and various electronic components.

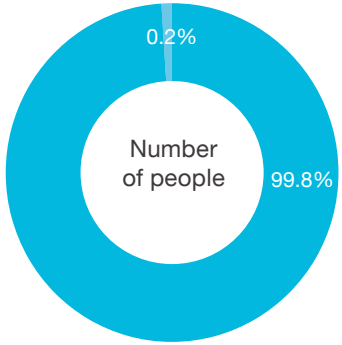
MA-tek firmly believes in the importance of a diverse employee composition as a critical element for organizational growth. And as such, we provide a wide range of positions to facilitate diverse and adaptable career paths for our employees. As of 2024, MA-tek employs a total of 1,458 individuals in Taiwan (917 in Taiwan and 541 in mainland China), with 1,456 being full-time employees, accounting for 99.8% of the workforce. In 2024, the non-employee workforce primarily consists of security personnel, cleaning staff, and delivery personnel, totaling 57 people (34 in Taiwan and 23 in China). The decrease in the number of workers in the Taiwan laboratories from 41 in 2023 was mainly due to adjustments in outsourced staffing schedules; however, the overall total working hours remain unchanged.

## MA-tek's Employee Structure in 2024

| | Male | | Female | |
|---|---|---|---|---|
| | Taiwan | Mainland China | Taiwan | Mainland China |
| Full-time employees | 560 | 336 | 355 | 205 |
| Part-time employees | 1 | 0 | 1 | 0 |
| Contractors | 0 | 0 | 0 | 0 |
| Employees with non-guaranteed hours | 0 | 0 | 0 | 0 |
| Total | 561 | 336 | 356 | 205 |

Unit: People

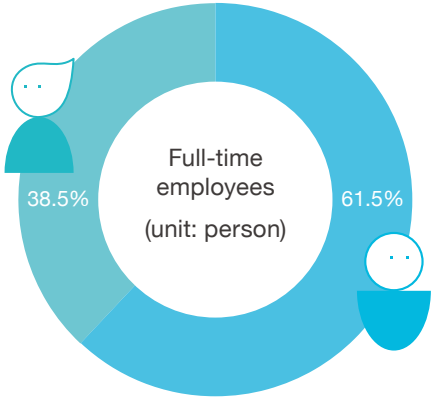
| Total | |
|---|---|
| Full-time employees | 1,456 |
| Part-time employees | 2 |
| Total | 1,458 |



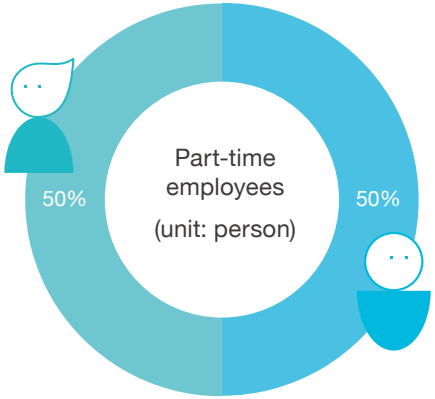

unit: person

| | |
|---|---|
| Full-time employees | 99.8% |
| Part-time employees | 0.2% |
| Total | 100% |

At MA-tek, the majority of employees are under the age of 29, totaling 645 individuals, which accounts for 44.2% of the total workforce. Regarding gender distribution, males comprise 61.5%, while females make up 38.5%. In terms of the percentage of supervisors, male supervisors account for 64.43% and female supervisors for 35.57%. The number of female supervisors is also increasing year by year, demonstrating the Company's progress in gender equality.

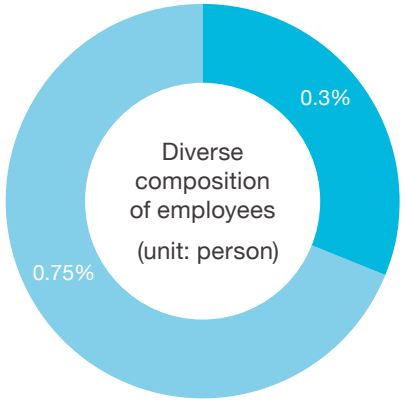



Female **560** Male **896**




Female **1** Male **1**

At MA-tek, we uphold fairness and friendliness, free from the influence of nationality, ethnicity, or other factors. In 2024, the Company hired 5 indigenous people and 11 individuals with disabilities (8 in Taiwan and 3 in mainland China), an overall increase of 2 compared to 2023 (1 in Taiwan and 1 in mainland China), showcasing MA-tek's commitment to a diverse and inclusive workplace. We embrace employees from various backgrounds, fostering a culture of mutual benefit and prosperity.

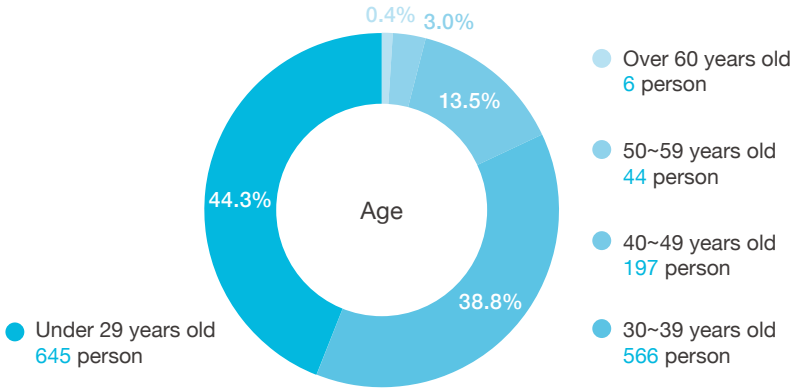



Indigenous people **5**

Individual with physical or mental disability **11**

Note: The ratio is calculated as the number of employees with diverse backgrounds divided by the total number of employees.

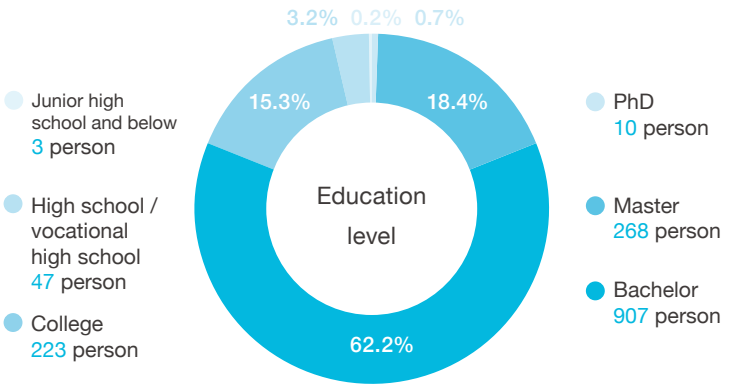
## MA-tek's Employee Age Distribution in 2024




| | Over 60 years old | 50~59 years old | 40~49 years old | 30~39 years old | Under 29 years old | Total |
|---|---|---|---|---|---|---|
| Male | 3 | 27 | 99 | 337 | 431 | 897 |
| Female | 3 | 17 | 98 | 229 | 214 | 561 |

Note: 44.23% of employees are aged 29 or above. To maintain consistency with the overall proportion, this figure is rounded up to 44.3%.

## MA-tek's Employee Education Level Distribution in 2024




| | PhD | Master | Bachelor | College | High school / vocational high school | Junior high school and below |
|---|---|---|---|---|---|---|
| Male | 8 | 196 | 543 | 126 | 21 | 3 |
| Female | 2 | 72 | 364 | 97 | 26 | 0 |

| | | Number of managerial personnel | Number of non-managerial personnel |
|---|---|---|---|
| Gender | Male | 125 | 772 |
| | Female | 69 | 492 |
| Age | Over 60 years old | 4 | 2 |
| | 50~59 years old | 21 | 23 |
| | 40~49 years old | 78 | 119 |
| | 30~39 years old | 85 | 481 |
| | Under 29 years old | 6 | 639 |
| Diversity | Foreign nationality | 0 | 0 |
| | Indigenous people | 0 | 5 |
| | Individual with physical or mental disability | 0 | 11 |

Note: Managerial personnel refers to employees at the level of section manager or higher

## • Statistics of New Hires and Departures

As MA-tek continues to grow with expanding business operations, the number of employees has also increased steadily in 2024. Both male and female employees have shown growth trends. In addition to recruiting new employees, MA-tek recognizes that talent is a crucial driver for company operations and growth. Therefore, MA-tek actively offers competitive compensation and benefits to enhance retention rates.

In 2024, MA-tek hired a total of 451 new employees (220 in Taiwan and 231 in Mainland China), accounting for 32% of the workforce. This includes 282 males and 169 females, with the majority under the age of 30. Regarding departures, there were 269 employees (169 from Taiwan and 100 from Mainland China) who left, representing a resignation rate of 19%. The resignation rate in Taiwan increased by 4% compared to 2023. Future efforts will focus on talent retention, improving employee satisfaction, optimizing compensation and benefits, and creating a more attractive work environment. Since there is no relevant statistics for the China laboratories in 2023, it is impossible to provide an annual growth comparison.

**Statistics of New Hires**

| Year/Region (Unit: People) | | Total | Under 30 years old | | 30~50 years old | | Over 51 years old | | Female | | Male | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of participants | Ratio | Number of participants | Ratio | Number of participants | Ratio | Number of participants | Ratio | Number of participants | Ratio |
| 2024 | Taiwan | 451 | 112 | 8% | 100 | 7% | 8 | 1% | 82 | 6% | 138 | 10% |
| | China | | 200 | 14% | 31 | 2% | 0 | 0% | 87 | 6% | 144 | 10% |
| 2023 | Taiwan | 299 | 96 | 7% | 76 | 6% | 3 | 0% | 56 | 4% | 119 | 9% |
| | China | | 105 | 9% | 19 | 1% | 0 | 0% | 36 | 3% | 88 | 7% |
| 2022 | Taiwan | 475 | 148 | 12% | 126 | 11% | 8 | 1% | 98 | 8% | 184 | 16% |
| | China | | 162 | 14% | 31 | 2% | 0 | 0% | 62 | 5% | 131 | 11% |

Note 1: The ratio represents the proportion of each category relative to the total number of employees for that year.
Note 2: In 2023, the percentage of new employees aged 50 or above in Taiwan was 0.2%, rounded off to 0%.
Note 3: In 2023, the proportion of new recruits under 30 years old in Mainland China was 8.2%. To maintain consistency with the overall proportion, this figure was rounded up to 9%.
Note 4: In 2022, the proportion of new recruits between 30–50 years old in Mainland China was 2.7%. To maintain consistency with the overall proportion, this figure was unconditionally rounded down to 2%.

**Statistics of Departures**

| Year/Region (Unit: People) | | Total | Under 30 years old | | 30~50 years old | | Over 50 years old | | Female | | Male | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of participants | Ratio | Number of participants | Ratio | Number of participants | Ratio | Number of participants | Ratio | Number of participants | Ratio |
| 2024 | Taiwan | 269 | 51 | 4% | 101 | 7% | 17 | 1% | 57 | 4% | 112 | 8% |
| | China | | 68 | 5% | 32 | 2% | 0 | 0% | 34 | 2% | 66 | 5% |
| 2023 | Taiwan | 197 | 41 | 3% | 67 | 5% | 6 | 1% | 45 | 4% | 69 | 5% |
| | China | | 39 | 3% | 43 | 3% | 1 | 0% | 29 | 2% | 54 | 4% |
| 2022 | Taiwan | 262 | 50 | 4% | 96 | 8% | 6 | 1% | 53 | 4% | 99 | 9% |
| | China | | 43 | 4% | 66 | 6% | 1 | 0% | 48 | 5% | 62 | 5% |

Note 1: The ratio represents the proportion of each category relative to the total number of employees for that year.
Note 2: In 2022, the ratio of female employees who left the Company was 4.6%. To maintain consistency with the overall ratio, it was unconditionally rounded down to 4%.
Note 3: In 2022, the ratio of female employees who left the Company in mainland China was 4.1%. To maintain consistency with the overall rate, this figure was unconditionally rounded up to 5%.
Note 4: The percentages of resigned employees aged 50 or over in mainland China in 2022 and 2023 were 0.1% and 0.1%, respectively, rounded off to 0%.

## 4.2 Diverse Recruitment and Talent Development

MA-tek values its people and actively recruits talented individuals through diverse channels such as industry-academia collaborations and campus recruitment. The Company also prioritizes employee education and training, offering comprehensive talent development programs tailored to support both corporate objectives and personal career growth. MA-tek designs varied learning pathways and conducts relevant training courses based on different job roles and levels, encouraging lifelong learning among its employees to enhance both individual and organizational competitiveness.

### • Talent Recruitment System

Talent has always been the cornerstone of MA-tek's growth. To ensure sufficient talent within the company, MA-tek has established a robust recruitment system and annually formulates human resources plans to meet changing personnel needs. Moreover, MA-tek actively seeks opportunities to engage with outstanding talent through avenues such as "campus talent cultivation", "government agency recruitment", "internship programs", and "research and development substitute service". These efforts aim to attract high-tech elites to join MA-tek, with a priority on hiring local residents whose skills meet the Company's criteria. Additionally, MA-tek has implemented an "internal talent referral system" to encourage employees to recommend talented individuals from their networks. Furthermore, MA-tek continues to strengthen its collaboration with academic institutions, aiming to accumulate more research and development capabilities and foster a mutually beneficial academic-industry environment.

#### MA-tek Talent Recruitment System

**Formulation of the Manpower Plan**

Based on the overall development and considerations of the Company, the manpower plan is regularly formulated every year to respond to manpower demand due to personnel changes.

**Manpower Demand Application by Each Unit**

When a unit has a manpower demand due to personnel resignation or a new staffing need arises, internal promotion or adjustment shall be the principle. According to manpower planning, each unit may choose to increase manpower through internal promotion, adjustment, and external recruitment.

**Personnel Recruitment and Selection**

When a unit has personnel departures or new positions requiring staffing, and if promotions or adjustments still cannot meet the manpower need of a unit, the unit shall propose the external recruitment need and qualifications, and the person in charge of the Human Resources Department shall conduct recruitment and selection operations.

#### Four Major Recruitment Channels of MA-tek

**Campus talent cultivation**

- Campus recruitment
- Corporate briefing
- RAISE Project of National Tsing Hua University and National Chiao Tung University

**Talent Recruitment by Government Agencies**

- Job Fair Activities at County/City Government Employment Service Stations
- Competency authority recruitment activity

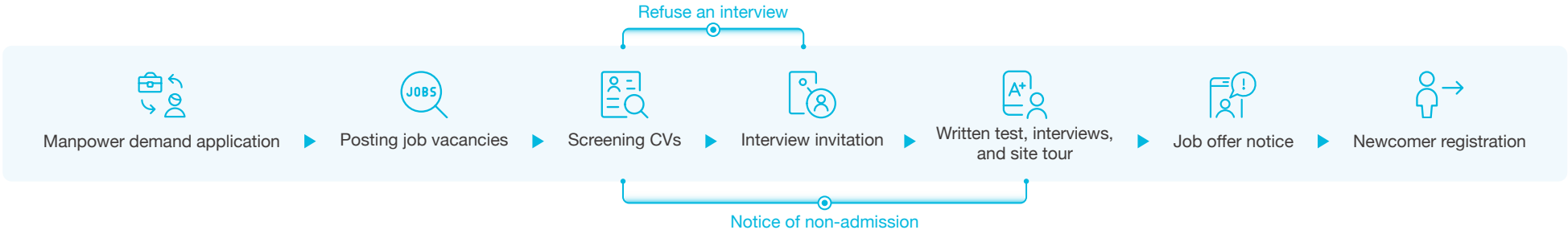
**R&D Substitute Service**

- Number of applications for R&D substitute service (irregular schedule)
- Get a job after completing military service, and plan your career path early.

**Internship Program**

- One-year student internship
- Summer Internship

## MA-tek Talent Recruitment Flowchart




## Campus talent cultivation

### 1.MA-tek's Campus Program

MA-tek is committed to contributing to industry, academia, and society while pursuing sustainable development and nurturing high-quality professionals in analytical testing. Starting from 2023, MA-tek officially launched its Campus Program, introducing Campus Ambassadors and scholarships. The initiative aims to engage college students across Taiwan interested in chemistry, chemical engineering, materials testing, and related fields. It not only provides students with insights into career paths at MA-tek and analytical testing technologies but also attracts talent to join MA-tek. Moreover, it strengthens interaction and exchange between MA-tek and major universities, enhancing opportunities for deeper industry-academia collaboration in the future. Additionally, through physical recruitment events, MA-tek recruits outstanding high-tech talent from campuses and government agencies, thereby enhancing its corporate image among students and job seekers. In 2024, a total of 7 campus recruitment events were held in Taiwan. The China-based laboratory held 1 campus promotion event for recent graduates to expand local talent recruitment channels.

### 2.Scholarships and Employment Training Programs

Starting from 2022, MA-tek has offered scholarships and pre-employment opportunities to attract outstanding soon-to-graduate students majoring in materials science, chemistry, chemical engineering, and related STEM disciplines from various universities. In 2024, we sponsored NT$1 million to the "26th Wu Jian-Xiong Science Camp" to support its smooth execution. We hope this contribution will foster future technology talents, spark students' passion for and potential in scientific research, encourage investment in technological innovation, and carry on the spirit of scientific excellence exemplified by Dr. Wu Jian-Xiong.

Furthermore, MA-tek actively supports the Ministry of Science and Technology's "RAISE" (Key Industry Talent Employment Plan), guiding elite scholars from academia to join the industry. Through a one-year employment training program, MA-tek aims to successfully integrate talent into its services, contributing to the development of Taiwan's high-tech industry competitiveness.


Figure. MA–tek Talent Recruitment EDM

## Internship Program

To deepen campus engagement and train future analytical testing professionals, MA-tek partnered with Minghsin University of Science and Technology's Department of Chemical Engineering and Materials Science in 2024 to offer a year-long internship program to two undergraduate students. This initiative aims to help students connect with the industry and gain a better understanding of MA-tek. The program includes setting learning themes, planning comprehensive educational training, and involving students in practical work. Through learning in a workplace setting, it allows students to enter the workforce early, understand the company's culture and operational processes, and achieve mutual benefits in internship cooperation, teaching, and practical training. It also helps students cultivate the right attitudes for the workplace and plan their future career paths. Outstanding interns will also be given the opportunity for permanent positions at MA-tek.

| MA-tek's 2024 University Student Internship Program | |
|---|---|
| One-year Internship | Interns start with basic practical training (e.g., machine operation) and are given hands-on opportunities based on their abilities, coordinated with unit supervisors. |

### 2024 Internship Reflection - Student Lin

During my internship over the past year, I learned a great deal of knowledge I hadn't previously encountered, such as how the industrial chain operates and is executed. For example, samples are obtained from clients and implemented based on their requirements. To address changes in structure or requirements, the appropriate measurement techniques are employed, and after compiling the data requested by the client, a report is generated and sent to them. During my time at MA-tek, my colleagues were very kind and proactively checked on my learning progress and offered help whenever I had questions. Thanks to their support, I became increasingly confident in my work. The Company holds quarterly dinner parties every three months, and a Christmas event during the Christmas season to foster camaraderie among colleagues. Monthly get-togethers are also organized, featuring delicious food and fun games with coworkers. Overall, the company offers a rich and diverse range of activities.

### Industry-Academia Collaboration with Overseas Chinese Students Program

MA-tek actively invests in the development of technical and vocational education to cultivate diverse technical and vocational talent and respond to the government's industry-academia collaboration policy. In 2024, we have successfully applied for a specialized program for overseas students and collaborated with Hsinchu Kuang-Fu Senior High School and Minghsin University of Science and Technology to provide professional training and internship opportunities through this program. This program helps overseas students obtain practical experience in learning and integrating with the workplace. Through cross-cultural exchanges, we promote industry-academia collaboration to further cultivate future technical talent, injecting diverse and innovative new energy into society. Relevant programs are expected to officially begin in the third quarter of 2025.

### R&D Substitute Service

To align with national economic development and effectively utilize the specialized skills of civilian servicemen, MA-tek collaborates with the national military service system to periodically offer positions for substitute military service in R&D. This program allows graduates to smoothly transition into the workforce while fulfilling their service obligations.

### Internal Talent Referral

To enhance employee retention, MA-tek has established a comprehensive recruitment system and plan. In addition to the four main recruitment channels, an "Internal Talent Referral System" has been set up, encouraging current employees to recommend talented individuals from their network to join MA-tek. Successful referrals result in a two-stage bonus for the referring employee once the recommended individual is hired.

## Talent Development and Cultivation

MA-tek places great emphasis on the development and cultivation of talent. To ensure employees possess strong professional skills and continuously enhance their expertise, MA-tek offers a variety of training courses and arrangements, categorized into "General Knowledge Training," "Professional Skills Training," "Management Training," and "Environmental Safety Training." This approach ensures that every employee receives:

- Comprehensive and solid training for new hires and ongoing internal professional skills training to continuously improve their capabilities.
- Encouragement to participate in external professional training, with full reimbursement for approved internal and external courses.
- Clear promotion pathways and opportunities for overseas development, along with excellent benefits for international assignments.

Training at MA-tek

| General Knowledge Training | Professional Technical Training |
|---|---|
| • Newcomer Orientation<br>• Information security<br>• Quality management<br>• Core competencies<br>• Language Training | • Technology incubation training<br>• Skill Certification Training<br>• Personnel qualification certification |
| **Management Training** | **Environmental Health and Safety Training** |
| • Manager Competency Training<br>• Business Function Training<br>• Training of service personnel | • Occupational safety as required by law.<br>• Hygiene training |

MA-tek continues to enhance employee professional skills training to prepare for the Company's rapid growth. In 2024, the total accumulated hours of employee training amounted to 13,020.2 hours (8,796.7 hours in Taiwan and 4,223.5 hours in China), with an average training time of 8.93 hours per employee. This represents a 2.1% increase in total training hours compared to 2023. Since there is no relevant statistics for the China laboratories in 2023, it is impossible to provide an annual growth comparison.

**2024 Employee Training Statistics**

| | | Total training hours | Total number of employees of the category | Average training hours |
|---|---|---|---|---|
| Taiwan | Female | 5056.3 | 561 | 9.01 |
| | Male | 3,740.4 | 356 | 10.51 |
| | Managerial personnel | 3,313.8 | 147 | 22.55 |
| | Non-managerial personnel | 5,482.9 | 770 | 7.12 |
| China | | 4,223.5 | 541 | 7.80 |
| Total | | 13,020.2 | 1,458 | 8.93 |

Note 1: The definition of a supervisor is an employee at or above the department head level.
Note 2: Due to the preparation of the first sustainability report in Mainland China, statistical information broken down by gender and job level is unavailable, and therefore cannot be disclosed.

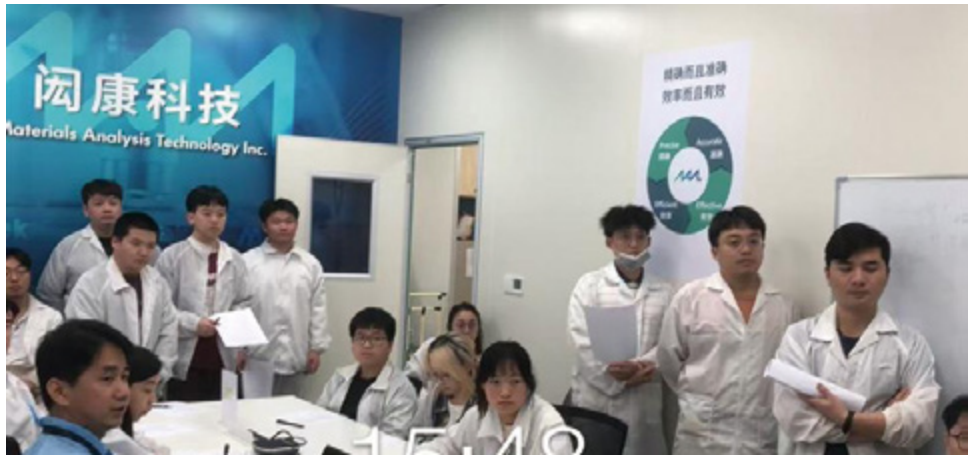



Figure. 2024 Shenzhen Education and Training Courses

### General Knowledge Training

MA-tek's general knowledge training includes newcomer orientation, information security, quality management, core competencies, and language training. These diverse courses aim to build a strong foundation of basic skills and qualities among employees. Detailed introductions to quality management and information security training are provided in sections "3.1 Technical Services and Quality" and "3.4 Information Security and Customer Privacy," respectively.

### Newcomer Orientation

To help new employees quickly familiarize themselves with MA-tek, the newcomer orientation includes detailed presentations on the company's overview, rules and regulations, occupational safety and health, information systems, quality system, logistics and procurement, materials handling, and ESD static protection. This comprehensive introduction aims to enhance new employees' understanding and recognition of MA-tek, facilitating their integration into the Company culture. Additionally, to ensure that newcomers are well taken care of, MA-tek has established a mentor system where experienced colleagues act as mentors to assist newcomers in adapting to the environment and provide sufficient resources to enhance their sense of security and stability.

Starting from 2022, Ma-tek Taiwan Laboratories have also initiated "Newcomer Seminars," where Chairperson Hsieh, Yong-Fen personally interacts with newcomers every month. This forum allows newcomers to freely raise questions about MA-tek, future development, company benefits, and other concerns, directly engaging with the Chairperson for clarification. These seminars also offer the Chairperson a firsthand understanding of newcomers' thoughts, promoting better communication and potentially influencing future company developments.

### MA-tek New Employee Mentor System

| | |
|---|---|
| Purpose | To alleviate the difficulties new employees may face during their adaptation period, MA-tek assigns a mentor to each new hire. This mentor, typically a more experienced colleague, assists and cares for the newcomer, helping them integrate more quickly into the environment, understand MA-tek's corporate culture, and adapt to their job roles, thereby increasing their retention rate. |
| Mentor Responsibilities | Before Arrival: Discuss and draft a training plan for the newcomer with their supervisor. This plan outlines future training goals, schedules, and assessments to ensure the newcomer has a clear understanding of what to expect.<br>After Arrival: Accompany the newcomer to familiarize them with the workplace and their job responsibilities; establish a close working and personal relationship with the newcomer; assist the newcomer in building a professional network; guide the newcomer in understanding their work content; regularly report the newcomer's learning progress to the supervisor and adjust the training plan as needed. Upon completion of the probation period, the mentor must fill out a probation assessment form, providing feedback and suggestions. Additionally, supervisors conduct regular interviews with the newcomer to understand their learning progress. |

MA–tek New Employee Seminars

Additionally, MA-tek continues to host the Annual New Employee Presentation Competition. This began with in-person courses where instructors taught the logic behind creating business presentations and shared common presentation structures and formats. New employees then participated in the competition, learning by doing, which improved their presentation skills and practiced their public speaking abilities.

### General Knowledge Courses

MA-tek operates within the knowledge economy, distinct from typical electronics manufacturing. It not only provides clients with valuable instrument operation services but also combines consulting and advisory functions. This enables MA-tek to offer the most reliable analytical and testing services for the development of new processes and materials in high-tech industries. As a service-oriented company within the tech sector, MA-tek recognizes the importance of both hard skills, such as research and development, and soft skills, such as communication, teamwork, and presentation abilities. Therefore, in addition to professional technical courses, MA-tek also offers general knowledge courses to enhance the overall soft skills and competitiveness of its employees.

### Professional Technical Training

To continuously enhance the technical capabilities at MA-tek, management arranges various training courses based on actual needs. These efforts are aimed at improving personnel skills through internal and external training, skill assessment, and personnel certification. Additionally, the Material Analysis Business Unit and Failure Analysis Business Unit have implemented a skill advancement system (T1-T5). Each level within this system corresponds to specific skill development training, allowing individuals to continuously enhance their technical capabilities based on a training roadmap.

• Internal Training

As per operational needs, the President or laboratory supervisors assign senior personnel as trainers to educate and train laboratory members.

• External Training

The General Manager or the head of each laboratory may designate relevant personnel to participate in external education and training or seminars as needed.

• Personnel Qualification Certification

Before conducting actual operational tasks, new laboratory personnel must undergo relevant technical assessment courses. Assessments are scheduled by qualified assessors according to operational needs, and all assessment records are documented in the "Employee Education Training Certification Implementation Record". Only those who pass the assessment are authorized to perform operational tasks.

Technical Unit Training

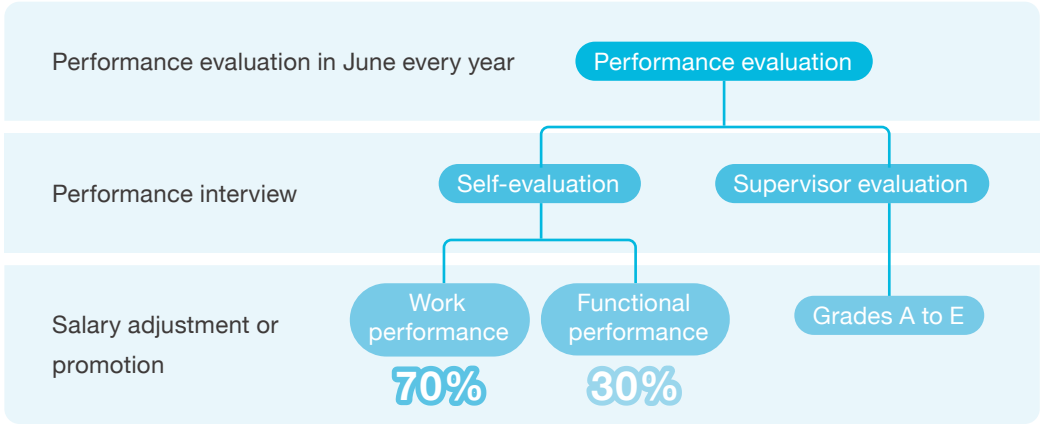
## Management Training

When colleagues advance to managerial roles, besides their professional skills, they must also possess team management abilities. Hence, MA-tek provides comprehensive management training to enhance supervisors' managerial capabilities, aiming to lead MA-tek towards excellence. Furthermore, since sales personnel engage directly with customers, MA-tek offers training in client management and service-related skills. For more information on these training programs, please refer to the details provided in section "3.3 Customer Relationship Maintenance."

## • Employee Performance Management

MA-tek conducts annual performance assessments in June, consisting of self-evaluation and supervisor evaluation. Self-assessment includes two parts: job performance records (70%) and competency performance evaluation (30%). Supervisor evaluations are graded into five levels (A to E) according to the Performance Evaluation Management Policy. Following the evaluations, performance reviews are conducted, and performance results are utilized for annual salary adjustments and promotion considerations. In 2024, 1,247 employees (837 in Taiwan and 410 in China) completed their annual performance evaluation, accounting for 85.53% of the total workforce.


MA-tek's Employee Performance Evaluation Mechanism




**Percentage of MA-tek Employees who Completed their Performance Evaluation in 2024**

| | | Number of employees who completed their performance evaluations in 2024 | | | | | |
|---|---|---|---|---|---|---|---|
| | | Taiwan (people) | Percentage of employees in Taiwan (%) | China (people) | Percentage of employees in Mainland China (%) | Total number of people | Percentage of total employees (%) |
| Gender | Female | 323 | 35.22% | 151 | 27.91% | 474 | 32.51% |
| | Male | 514 | 56.05% | 259 | 47.87% | 773 | 53.02% |
| Job level | Managerial personnel | 148 | 16.14% | 38 | 7.02% | 186 | 12.76% |
| | Non-managerial personnel | 689 | 75.14% | 372 | 68.76% | 1061 | 72.77% |
| Total | | 837 | 91.28% | 410 | 75.78% | 1247 | 85.53% |

## 4.3 Excellent Compensation and Benefits

MA-tek offers a diverse range of welfare measures to cultivate a workplace environment that promotes employee happiness. In addition to statutory benefits, employees enjoy various perks such as annual health check-ups and counseling services, recognition for long-serving and outstanding mentors, marriage and childbirth subsidies, employee travel allowances, hospitalization and condolence benefits, and festival gift vouchers.

Despite facing challenges like the pandemic, geopolitical factors and global economic uncertainties in recent years, MA-tek has not reduced employee benefits. Instead, through employee surveys, the Company has listened to their feedback to boost organizational morale. Apart from significantly increasing employees' year-end bonuses and added dedicated parking for pregnant employees, MA-tek has also provided improved support for mothers and infants in the workplace, creating a secure and joyful work environment. In 2024, we have also provided employees with one-day outings, allowing them to bring one family member for free, and a Hobby and Learning Allowance of NT$3,000 to encourage participation in diversified hobbies or study courses after work, fostering personal development and enhancing quality of life.

### • Compensation System

In Taiwan's competitive high-tech industry, retaining talent is a critical focus for MA-tek. As the Company continues to expand, it has adjusted its compensation strategy to ensure stability and growth. MA-tek believes that offering salaries superior to industry standards and a variety of bonus schemes are key to maintaining its development. Additionally, MA-tek provides diverse bonus structures to enhance employee compensation and welfare. These include quarterly bonuses and annual dividends based on business performance and individual contributions, as well as unique bonuses and skill allowances for technical units, encouraging continuous learning and attracting top talent. MA-tek ensures reasonable salaries and rewards to recruit and retain outstanding employees. The Company maintains equal pay for all positions, with basic salaries for all roles exceeding the legal minimum wage. The average salary ratio between men and women in various roles is balanced. In 2024, there were no labor disputes.


| Salary and Bonus System | |
|---|---|
| Salary | Fixed at 14 months (including Dragon Boat Festival bonus, Mid-Autumn Festival bonus, and year-end bonus). |
| Shift allowance | Higher than industry standards to compensate for the hardships of shift work. |
| Annual salary adjustment | Adjustments based on individual job performance. |
| Quarterly bonus | Distributed based on company profitability and departmental goal achievement. |
| Annual employee dividend | Distributed based on company profitability, job category, and individual performance. |
| Point bonus | High monthly bonuses awarded to laboratory personnel for completing client projects, based on the number of cases handled. |
| Skill allowance | Monthly allowances provided for each skill level achieved through company-provided training and skill evaluations. |

In addition, to demonstrate our commitment to employee compensation and welfare, MA-tek adheres to the regulations of the Taiwan Stock Exchange, actively disclosing salary information for non-managerial employees. In 2024, the average salary of full-time, non-managerial employees at the Taiwan Laboratories was NT$1,016,010.5, while the average salary of full-time employees at the China Laboratories was CNY 185,107. The median salary of full-time employees at the Taiwan Laboratories was NT$952,062.5, a 0.99% increase compared to 2023, and the median salary of full-time employees at the China Laboratory was CNY 167,928.

| | 2024 Salary Data for Non-Managerial Employees | Male | Female | Total |
|---|---|---|---|---|
| Taiwan | Full-time non-managerial employees (no. of person) | 409 | 286 | 695 |
| | Total salary of full-time non-managerial employees (NT$) | 419,906,712 | 254,928,557 | 674,835,269 |
| | Average salary of full-time non-managerial employees (NT$) | 1,087,841 | 944,180 | 1,016,010.5 |
| | Median salary of full-time non-managerial employees (NT$) | 1,045,061 | 859,064 | 952,062.5 |
| China | Full-time non-managerial employees (no. of person) | 269 | 159 | 428 |
| | Total salary of full-time non-managerial employees (CNY) | 50,199,243 | 23,399,471 | 73,598,714 |
| | Average salary of full-time non-managerial employees (CNY) | 206,581 | 163,633 | 185,107 |
| | Median salary of full-time non-managerial employees (CNY) | 194,847 | 141,009 | 167,928 |

**Average Basic Salary and Gender Pay Ratio by Job Level at MA-tek Taiwan in 2024**

| Region | Job level | Female | Male | Pay Ratio |
|---|---|---|---|---|
| Taiwan | Managerial personnel | 1,721,239 | 1,690,197 | 1.02 |
| | Non-managerial personnel | 944,180 | 1,087,841 | 0.87 |
| China | Managerial personnel | 236,789 | 279,881 | 085 |
| | Non-managerial personnel | 163,633 | 206,581 | 0.79 |

Note 1: Managerial personnel refer to employees at the level of section manager or higher
Note 2: Pay Ratio is calculated as (Female: Male)

### Long-Term Incentive Measures - Employee Incentive Plan through Treasury Stock Buyback and Performance Reward Plan

In order to motivate employees and enhance employee cohesion, MA-tek will, in 2025, formulate the standards, rights, and restrictions for transferring treasury stock to employees, in accordance with the Company's "Regulations Governing Transfer of Repurchased Shares to Employees," enabling employees to share in the rewards of the Company's growth and profits. At the same time, to encourage internal teams to actively achieve annual goals and key initiatives, the Company has also established a performance-based reward system. Rewards will be assessed based on the goals set by each department, in order to strengthen team execution and overall performance.

## • Employee Benefits Policies

MA-tek provides a wide range of benefits to full-time employees, creating a workplace environment that fosters happiness and satisfaction. The Company offers numerous employee benefits beyond generous bonuses, aiming to build a supportive and healthy work environment where employees can thrive. MA-tek's comprehensive benefits demonstrate care for each employee's needs.

MA-tek has established the "Attendance and Leave Management Procedures" in accordance with local employment laws and policies. This includes annual leave, maternity leave, miscarriage leave, paternity leave, menstrual leave, and family care leave, adhering to gender equality principles. Employees' applications for leave will not affect their performance, compensation, or promotion rights. Understanding the commuting difficulties, MA-tek has implemented a flexible working hours system: work starts between 08:00 and 09:30, and ends between 17:00 and 18:30, allowing employees more flexible time arrangements.

Figure. Health Center, MA–tek

Figure. MA–tek Breastfeeding Room

| | |
|---|---|
| Security and Assurance | • In addition to statutory labor and health insurance, MA-tek provides free group insurance, including life, accident, medical, and cancer insurance, with favorable family group insurance plans.<br>• Employees on overseas business trips are covered by travel insurance for additional protection.<br>• In accordance with the Labor Standards Act and the Labor Pension Act, 6% of salary is allocated monthly to employees' individual new pension accounts, ensuring their future retirement needs are met.<br>• Annual health checks are provided, along with an onsite nurse for health education and consultation services. |
| Living assistance | • Assistance for employees commuting from other counties to ease the burden of working away from home.<br>• The Employee Welfare Committee provides marriage, funeral, childbirth benefits, hospitalization condolence payments, as well as points redeemable for gifts on birthdays, Mid-Autumn Festival, Dragon Boat Festival, and Labor Day. Employees can exchange these points for the gift vouchers they need. |
| Heart-warming Workplace | • Monthly get-togethers (afternoon tea), quarterly departmental dinners, and weekly surprise suppers for night shift employees.<br>• Free massage services and massage chairs to help employees relax.<br>• The Company offers dedicated parking spaces for pregnant employees, nursing rooms, and a maternity care center, with follow-up support for a year after childbirth. |
| Diverse Activities | • Various clubs such as badminton, board games, yoga, painting, and fitness to promote work-life balance for employees.<br>• Family days, Christmas gift exchange, special store discounts, year-end parties, and community service activities. |
| Diverse Benefits | • Starting from the date of employment, employees enjoy special leave superior to the Labor Standards Act, along with a flexible leave system for better personal time management.<br>• Employees can participate in stock ownership as part of the Company's benefits.<br>• High referral bonuses to encourage employees to recommend new talent to join MA-tek.<br>• The Company offers significant travel subsidies of NT$25,000 per person annually to help employees enjoy life outside of work.<br>• Each year, employees can participate in company-organized group trips. If they meet the subsidy criteria, they can bring family members along for free.<br>• Increased year-end party bonus amounts up to NT$6,000 with a special raffle (guaranteed prize for everyone) for two cars each year, providing employees with substantial year-end benefits. |

Note: The welfare measures of MA–tek are unified globally, with no regional differences. Details are subject to adjustment based on local employees and regulations.

## Diverse Employee Activities

Among the various excellent benefits offered, diverse employee activities are the best reflection of the vibrant spirit of MA-tek's employees. To enhance employees' loyalty and sense of belonging to MA-tek, as well as to strengthen the concept of teamwork, the company organizes a wide range of group activities every year. These activities provide opportunities for employees to interact with each other and foster a spirit of teamwork. MA-tek regularly holds events where employees and their families can enjoy time together, encouraging employees to bring their loved ones to participate. This approach not only increases family members' recognition of the Company but also turns them into the strongest support for the employees. The activities are varied, including Family Day, Christmas parties, hiking days, basketball shooting contests, escape room challenges, social gatherings, and year-end raffles. In addition, MA-tek encourages employees to form clubs and provides subsidies for club activities to help relieve work stress and ensure a balance between work and leisure.

Employee travel

Get–together


Wrapping Zongzi Competition

## Activities

MA-tek provides subsidies for employee clubs, encouraging staff to organize and participate in club activities to balance work and life.


Yoga club


Handicraft Club


Badminton club


Painting club

## Painting club

Since its establishment in 2020, the Painting club at MA-tek has been one of the most popular clubs within the Company. The Chairperson has been an enthusiastic member since the first session, never missing a class. The Company's reception hall has been transformed into an art gallery, showcasing works created by the Chairperson and employees. Every Thursday after work, the Company meeting room turns into an art studio, where engineers swap their computer screens for blank canvases. Through painting, employees explore new creative spaces, find emotional balance, and achieve a better work-life balance.

MA-tek has also turned the artworks from Art Club members into 2024 desk calendars, which were given to clients and visitors. Unlike typical desk calendars, these not only help clients easily find the corresponding contacts in the technical department but also feature humorous and thoughtful messages indicating statuses such as "away from desk," "on leave," or "on a business trip," which have been well-received by clients.

Cover of MA–tek's Desktop Calendar for 2024

## 4.4 Friendly and Caring Workplace

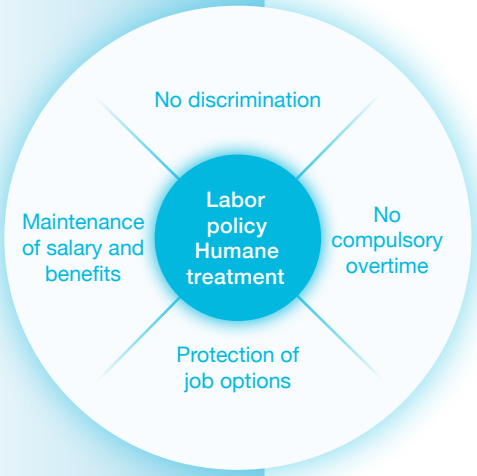
To create a people-centric workplace where every employee's voice is heard, MA-tek ensures through various formal and informal communication channels that supervisors have opportunities to listen to frontline staff. This fosters internal consensus and strives to meet the needs of each employee. Additionally, MA-tek organizes numerous team-building activities such as family days, social gatherings, hiking days, clubs, and cultural and creative lectures, aiming to cultivate a warm MA-tek family environment.

### • Human Rights Policy

MA-tek is committed to providing employees with a safe, healthy, and high-quality work environment, upholding principles of labor and ethical policies, and strictly prohibiting acts that infringe upon or violate human rights. MA-tek focuses on human rights issues, adhering to international standards such as the Universal Declaration of Human Rights (UDHR), the UN Guiding Principles on Business and Human Rights, and the United Nations Global Compact. The Company complies with local regulations in all its operational locations worldwide. Furthermore, MA-tek has established its own Human Rights Policy, which not only aligns with international human rights norms but also encompasses labor and ethical policies to safeguard employee rights. This policy serves as a fundamental standard and commitment that all employees must adhere to in their work and business activities.

#### Labor Policy

MA-tek has established a labor policy to safeguard the rights of employees, ensuring protection against discrimination and harassment, providing fair compensation and benefits, managing work hours effectively, establishing diverse and effective communication channels, and offering various training and development opportunities so as to implement humane management practices.





#### Ethics Policy

To prevent conflicts of interest between personal and professional responsibilities and to strictly prohibit any form of corruption, extortion, or misappropriation of funds, MA-tek has formulated an ethics policy. Additionally, the Company safeguards customer privacy and intellectual property rights through mechanisms for reporting and protecting whistleblowers to uphold its commitment to ethical business conduct.

MA-tek is committed to creating a friendly, fair, and just workplace environment through diverse employee activities, comprehensive communication and grievance channels, and interaction with new employees. The Company is always working to strengthen relevant measures to protect human rights.

Labor and Ethics Policies in Detail

## Human Right Risk Management Mechanism and Results

In 2024, MA-tek identified four human rights risk items: equal recruitment and prohibition of any form of discrimination, prohibition of child labor and forced labor, opposition to workplace harassment and unlawful infringement, and maintaining reasonable working hours to ensure physical and mental health, thereby promoting work-life balance, equal recruitment, prohibition of child labor, freedom of association, and respect for personal privacy and information security. The Company established a risk management mechanism and took relevant actions to minimize the likelihood of these risks occurring, aiming to eliminate the risks entirely.

In 2024, MA-tek's risk management outcomes fully met the standards, with no complaints, occupational accidents, fatalities, or labor disputes reported, demonstrating excellent results.

| Risk item | Description of risk management mechanism | 2024 risk management results | 2025 risk management goals |
|---|---|---|---|
| Equal recruitment and prohibition of any form of discrimination | 1.The Company does not discriminate against employees in recruitment and actual work because of race, color, age, gender, sexual orientation, race, disability, pregnancy, religion, political faction, community member or marital status. For the recruitment, selection, employment, distribution, deployment, exam results or promotion of employees, there is no differential treatment based on gender or sexual orientation, except for legitimate reasons required by the nature of the job. In addition, employees are prohibited from engaging in any discriminatory or harassing behavior (including sexual harassment described in the Gender Equality Act) towards other employees when performing their duties.<br>2.Ensure the development opportunities of minority groups without affecting operational efficiency and overall fairness.<br>3.Publicize the equality commitment above on the "MA-tek Official Website" and in the "Work Rules". | 1.No discrimination complaints were received.<br>2.In terms of gender, the ratio of male to female employees in the workforce is approximately 6:4.<br>3.The starting salaries of both rank and file male and female workers meet the local statutory minimum wage standard.<br>4. Starting from the recruitment process, except for special job requirements, illegal discrimination is eliminated according to the Company's internal control procedures. There are currently no discrimination related appeals through various employee appeal channels. | Continue to strictly follow MA-tek's internal control processes to prevent unlawful discrimination. The aim is zero discrimination-related complaints through multiple layers of control. |
| Prohibition of child labor and forced labor | 1.The applicant should provide his/her resume and related recruitment forms as well as age related information at the interview. If the applicant is under the age of 16, then no interview will be arranged.<br>2.Hired employees must submit relevant identification documents (such as ID card, health insurance card, education certificate, etc.) on the day of reporting to work, and only those verified to have reached the age of 16 will be hired.<br>3.In the industry-academia cooperative education handled according to the local government regulations, if there are interns under the age of 16, they may be admitted with the consent of the legal agent.<br>4.Employees who work overtime due to personal wishes may make an application on their own, and the implementation will start after the approval of the supervisor. | 1.There is no hiring of individuals under the age of 16.<br>2.Overtime is based on personal wishes, and there is no complaint about being forced to work. | Continue to strictly follow MA-tek's internal control processes to ensure multiple layers of control are in place. |

| Risk item | Description of risk management mechanism | 2024 risk management results | 2025 risk management goals |
|---|---|---|---|
| Opposition to sexual harassment and unlawful infringement in the workplace | 1.Conduct monthly sexual harassment prevention briefings for new employees. Each new employee attends these sessions to ensure they are informed with relevant concepts.<br>2.Provide a secure and confidential complaint channel to protect the privacy of complainants and ensure they are not threatened by anyone.<br>3.Handle related complaints impartially, without any special treatment based on position or personal relationships. | All new employees received training on sexual harassment prevention, ensuring they are informed of the correct concepts. | Continue to maintain effective risk control through relevant internal control mechanisms, aiming for zero harassment. |
| Reasonable working hours to maintain physical and mental health, and promote work-life balance | 1.Establish working hours systems that comply with local regulations based on the location and national conditions of the operating site. Announce these systems via schedules so employees are informed.<br>2.Formulate the "Attendance and Leave Management Procedures," utilizing systems to assist unit supervisors in effectively managing attendance and overtime, ensuring employee health and legal compliance. | The management department provides real-time attendance reminders to employees and their direct supervisors to avoid overwork. | Ensure supervisors are consistently informed and proactive in arranging workforce and work schedules to promote a balanced work-life environment. |
| Equal recruitment / prohibition of child labor /freedom of association /respect for personal privacy and information security | Suppliers dealing with MA-tek must sign the "Supplier Sustainability Responsibility Commitment" to ensure compliance with and adherence to provisions regarding labor rights and human rights, occupational health and safety, environmental protection, and ethical business conduct. | Suppliers signed the “Supplier Sustainability Responsibility Commitment”. | Suppliers are required to sign and comply with the relevant provisions of the Letter of Undertaking. |
| Freedom of Association and Collective Bargaining | 1.The Company respects employees’ rights to organize and participate in trade unions, collective bargaining, and peaceful assembly, while also respecting their right to abstain from such activities.<br>2.Employees and labor representatives can communicate openly with management regarding working conditions and management methods, without fear of discrimination, reprisal, threats, or harassment, and share their ideas and concerns. | No discrimination based on association has been found, demonstrating the effective implementation of human rights management mechanisms. | We respect employees’ freedom of association, including the right to form or disband clubs, and do not discriminate against any opinions or voices. |

### Human Rights Education and Training

In order to further enhance all employees' sensitivity to and awareness of human rights issues, the Company held a human rights education and training course for new hires in 2024. Focus on creating a friendly and safe working environment and clearly communicating a zero-tolerance policy for sexual harassment and unlawful infringement in the workplace. Through systematic education, we hope to effectively establish correct human rights awareness among new employees, enabling them to respect the rights of others at work and jointly maintain an equal and dignified workplace culture. This measure not only reflects the company's commitment to employee welfare but also lays a solid foundation for a more humane and caring enterprise.

- **Labor-management communication channels**

Effective two-way communication is key to fostering harmonious employee relations. To achieve efficient communication and problem resolution, MA-tek offers the following channels for employees to express their feedback and opinions. By establishing diverse and accessible communication pathways, MA-tek enhances employee identification and cohesion.


### Employee Suggestion Box

MA-tek has established both an electronic Family mailbox and physical suggestion boxes to collect employee feedback, managed by the Administrative Resources Department. Whether feedback is submitted through the suggestion boxes in various lab locations or via the Family email channel, if it includes the employee's name, the specific content is communicated to the relevant department head while keeping the employee's identity confidential. If the feedback is anonymous, it is handled based on the content of the message. In 2024, the Taiwan Laboratories' physical suggestion boxes received two employee submissions. These concerned the quarterly bonus distribution and the disorganized organizational chart in the company's communication software, which made it difficult to locate personnel. Both issues have been forwarded to the relevant departments for improvement. No feedback was received via the Family email system.

### Monthly/Bi-monthly Supervisor Meetings/Employee Forums

Employees can voice their opinions and ideas during monthly or bi-monthly supervisor meetings and employee forums. These meetings provide a direct and open line of communication with management and on-site supervisors will respond to concerns raised. The Chairperson would occasionally attends these forums to engage closely with employees, explaining significant policies and salary benefits firsthand.

### New Employee Forums

Since 2022, MA-tek has held monthly forums for new employees, where the Chairperson personally interacts with newcomers. These sessions foster mutual understanding and enhance labor-management communication through the exchange of ideas.

### New Employee Probation Interview Form - Work Report

The New Employee Probationary Interview Report allows newcomers to share their experiences and any issues encountered during the probation period with their supervisors. This feedback facilitates job adjustments and subsequent guidance, enhancing communication between employees and the Company.

### Labor-Management Meetings

In accordance with the "Labor-Management Meeting Implementation Guidelines," MA-tek holds regular labor-management meetings every three months, with additional meetings convened as necessary. These meetings cover topics such as labor statistics, company operations or expansion plans, legal regulations, and welfare issues. MA-tek aims to gather employees' suggestions and provide timely feedback through these meetings.

### Employee Welfare Committee Meetings

MA-tek holds sporadic Employee Welfare Committee meetings to collect employee opinions on various welfare topics, such as company trips, holiday bonuses, and annual banquets. The committee addresses and provides feedback on any questions or concerns related to employee benefits.

In response to the Gender Equality in Employment Act, MA-tek has established the "Sexual Harassment Prevention, Complaint, and Disciplinary Measures." When employees encounter sexual harassment, they can file complaints through the Company's designated channels, including a sexual harassment prevention hotline and an email inbox. All complaints are handled confidentially to protect the complainant, and any form of sexual harassment is strictly prohibited. In 2024, MA-tek did not have any reported incidents of workplace sexual harassment.

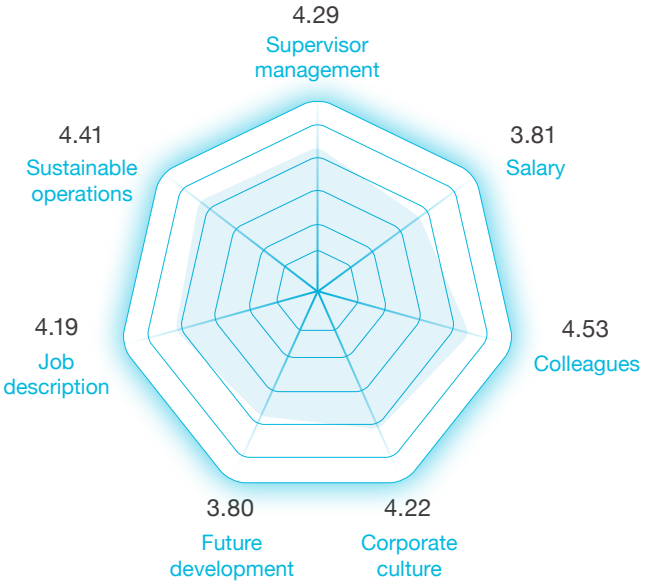
## • Employee Satisfaction and Engagement Survey

### Employee Satisfaction Survey

ITo assess colleagues' satisfaction across various aspects of their work and help plan further improvements and optimizations, MA-tek conducts an annual employee satisfaction survey. Key areas of focus include supervisor management, compensation, relationships with colleagues, job content, future development opportunities, company culture, and sustainability aspects. In 2024, the average satisfaction level of employees in all aspects was 4.49 points, indicating that employees gave high praise to the Company's policies and measures in all aspects.

Additionally, employees are encouraged to provide suggestions and feedback through the satisfaction survey. MA-tek reviews and enhances its practices based on survey results, aiming to provide a supportive work environment and thoughtful workplace benefits for all employees. In 2024, there were slightly lower satisfaction ratings in future development and compensation areas. To address this, MA-tek will continue to optimize its compensation and rewards system based on regular external salary surveys. Furthermore, training programs and rotation mechanisms are implemented to ensure that employees' training and development needs are met.

**Taiwan Survey Results**



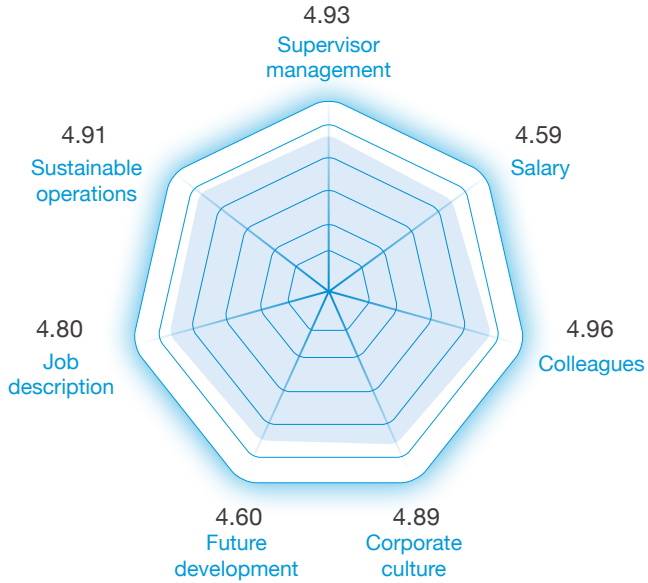

**2024 Average score of job satisfaction survey for technicians of MA-tek**

**4.49** / 6

**2024 Employee Satisfaction Survey Results**

| Taiwan Average results | China Average results |
|---|---|
| 4.17 | 4.81 |

**Survey results from mainland China**



## Employee Engagement Survey

In the comprehensive Employee Satisfaction Survey, one key metric includes the "Employee Engagement Survey," which assesses employees' commitment to the organization through measures of value commitment, effort commitment, and retention commitment. This survey is conducted alongside the Employee Satisfaction Survey to serve as a benchmark for human resources strategies.

MA-tek commissioned a third-party entity (104 Human Resources Bank) to conduct the Employee Engagement Survey, following definitions such as Gallup, Utrecht Work Engagement Scale (UWES-9), Grovo, etc. The survey uses varying scales to gauge different levels of employee engagement, covering topics such as goal setting, support in achieving goals, training and development opportunities, workflow, and commitment to the organization. In 2024, MA-tek utilized a 6-point scale, achieving an overall score of 4.6 for value commitment, 4.51 for effort commitment, and 4.39 for retention commitment.

| Aspect | Content | Taiwan Survey Results | Survey results from mainland China | Average results |
|---|---|---|---|---|
| Value Commitment | Recognized the Company's dedication to the principle of putting the Company first.<br>• I understand and identify with the Company's vision, business philosophy, and medium- to long-term goals.<br>• As a member of the Company, I feel proud. | 4.27 | 4.93 | 4.6 |
| Commitment to effort | We have made great efforts to help the Company grow.<br>• No matter how the external environment changes, I will still work hard to help the company develop.<br>• To meet the Company's operational needs, I will cooperate with all work and organizational arrangements made by the Company. | 4.15 | 4.88 | 4.5 |
| Commitment to Retention | Willing to stay with the company for a long time.<br>• Even though other companies offer better conditions, I will not consider leaving my current company.<br>• Although I do not agree with some of the company's measures, I will not leave the company. | 3.97 | 4.81 | 4.39 |

### • Parental Measures and Benefits

MA-tek offers employees basic parental leave as mandated by regulations, such as 7 days of maternity check-up leave, ensuring pregnant employees and their spouses can navigate pregnancy with peace of mind in compliance with the Gender Equality in Employment Act. Additionally, each employee can apply for a total of NT$5,600 in childbirth welfare benefits through the Employee Welfare Committee and the Company. Employees who marry are eligible to apply for a total of NT$8,000 in subsidy welfare benefits. In 2024, MA-tek had a total of 63 employees who took parental leave, with a reinstatement rate of 83% and a retention rate of 100%. Since there is no relevant policy under China's local laws and regulations, no parental leave measures will be implemented in 2024.

MA-tek actively safeguards employees' rights to parenthood by institutionalizing internal parental leave policies to protect employees' job rights, achieving a balance between work and family life, and assisting employees in achieving self-realization.

| Item | Male | Female | Total |
|---|---|---|---|
| Number of employees entitled to parental leave without pay in 2024 (A) | 29 | 34 | 63 |
| Number of employees applying for parental leave without pay in 2024 (B) | 4 | 12 | 16 |
| Number of employees to be reinstated from parental leave without pay in 2024 (C) | 1 | 5 | 6 |
| Number of employees reinstated in 2024 (D) | 1 | 4 | 5 |
| Number of employees who returned from parental leave in 2023 and remained employed for at least one year in 2024 (E) | 1 | 5 | 6 |
| Number of employees reinstated from parental leave without pay in 2023 (F) | 1 | 4 | 5 |
| Reinstatement rate in 2024 (D/C) | 100% | 80% | 83% |
| Retention rate in 2024 (E/F) | 1 | 1.25 | 1.2 |

## 4.5 Environmental Safety and Health

MA-tek adheres to a people-centric approach, viewing employees as its most valuable assets. Protecting employees and providing a secure and friendly workplace environment are fundamental responsibilities of the Company. Therefore, in addition to prioritizing employee health, MA-tek is committed to ensuring a safe working environment and providing necessary training to mitigate risks and hazards. The Company has also established a comprehensive and transparent risk communication mechanism. Although MA-tek has not yet implemented an occupational health and safety management system, we aim to enhance overall safety and health standards. The Company actively practices occupational health and safety management initiatives, strictly adhering to regulations such as the Occupational Safety and Health Act. The Company strives to create a safe working environment, ensuring the well-being of its employees, and maintaining a solid foundation for sustainable business operations in the long term.

### • Occupational Health and Safety Committee

MA-tek has established an Occupational Health and Safety Committee, with the Chairperson serving as the convener. The committee consists of a total of 16 members, with 9 representatives from employees, accounting for 56.25% of the committee. According to regulations, the committee convenes quarterly, held a total of 4 meetings in 2024, to report on the Company's environmental safety and health management, policy dissemination, such as workplace safety promotion, health center management, epidemic prevention policy dissemination, greenhouse gas inventory reporting, and execution and dissemination of regulatory updates.

2024 Occupational Health and Safety Committee meeting

**MA-tek's Occupational Health and Safety Committee for 2024**

| Administration Center | | Reliability Business Group | | Biotechnology Business Group | | Materials Analysis Business Group | | Failure Analysis Business Group | |
|---|---|---|---|---|---|---|---|---|---|
| Managerial representatives | 1 | Managerial representatives | 2 | Managerial representatives | 1 | Managerial representatives | 2 | Managerial representatives | 1 |
| Labor representatives | 1 | Labor representatives | 2 | Labor representatives | 1 | Labor representatives | 2 | Labor representatives | 3 |
| (number of people) | | (number of people) | | (number of people) | | (number of people) | | (number of people) | |

**Total number of people** Managerial representatives 7 Labor representatives 9

## 2024 Occupational Safety Management Performance and 2025 Occupational Safety Management Objectives

### 2024 Occupational Health and Safety Management Performance

1. Promoted occupational health and safety education and training for both existing and new employees to enhance awareness of workplace hazards. A total of 102 new employees (88 from Taiwan Laboratories and 14 from China Laboratories) participated in the training, accumulating156 hours (144 hours in Taiwan Laboratories and 12 hours in China Laboratories), with a 100% completion rate.
2. Hold an annual health check which is superior to the requirement prescribed by law, and formulate a cumulative system for annual health check subsidies. In 2024, the Taiwan and China laboratories completed 1,119 health checkups (719 in Taiwan and 400 in China).
3. In 2024, one occupational injury accident occurred at a Taiwan Laboratory.

### 2025 Occupational Health and Safety Management Goals

1. Continuously promote courses and publicity on workplace safety and health, fire safety and first-aid.
2. Ensure a safe and healthy working environment to prevent occupational accidents and diseases, aiming for zero occupational incidents.

### • Environmental hazard assessment and improvement measures

To ensure effective identification of environmental health and safety risks and opportunities, and to meet the expectation of zero risk from internal and external stakeholders and all employees regarding environmental health and safety, MA-tek has established processes for environmental hazard identification assessments and laboratory risk identification and execution plans. In accordance with the Occupational Safety and Health Act applicable to each region, MA-tek conducts identification, assessment, control, change management, and emergency response measures related to workplace or operational hazards, to identify any issues that may affect laboratory public safety or involve environmental protection issues. MA-tek has completed the standard specification for risk and hazard identification procedures, covering employee work arrangements, potential emergency response, and prevention of past occupational safety, health, and environmental issues from recurring.

MA-tek emphasizes comprehensive risk management by all staff, implementing preventive measures at all levels during normal operations. Employees are encouraged to promptly report any potential risks to their superiors to prevent incidents. Additionally, audit units will actively supervise each executing unit to ensure compliance with decision-making authority, relevant management methods, and procedures to enhance risk management awareness and implementation effectiveness among all employees.


For employees involved in handling hazardous substances, MA-tek distributes personal protective equipment and mandates their use during chemical operations. Emergency decontamination equipment is also provided for contingency use.

For employees operating controlled radiation equipment, they are required to undergo training and obtain an operation certification, with annual refresher courses mandated. Additionally, special operational health checks are conducted annually as per regulations. Personnel are issued radiation arm badges for identification purposes.

## Risk and Hazard Identification Execution Plan

Initiated by the Environmental Safety Division, the execution plan follows the "Plan-Do-Check-Action" approach. The Occupational Health and Safety Committee is convened to explain the execution of risk assessment. Committee members from each unit are tasked with assessing high-risk factors specific to their units. The Environmental Safety Division will determine if the assessment methods are practical, propose improvement suggestions, and verify the outcomes post-implementation.

High-risk factors in each unit are evaluated across four dimensions: "Harm," "Accident," "Incident," and "Risk."

**Harm**
Sources capable of causing personnel injury or health impacts.

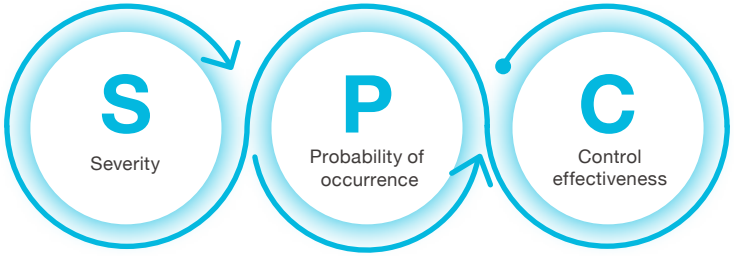
**Risk**
Uncertain effects impacting safety and environmental protection.

**Accident**
Unintended or damaging events resulting in significant injury, property loss, health impacts, or fatalities.

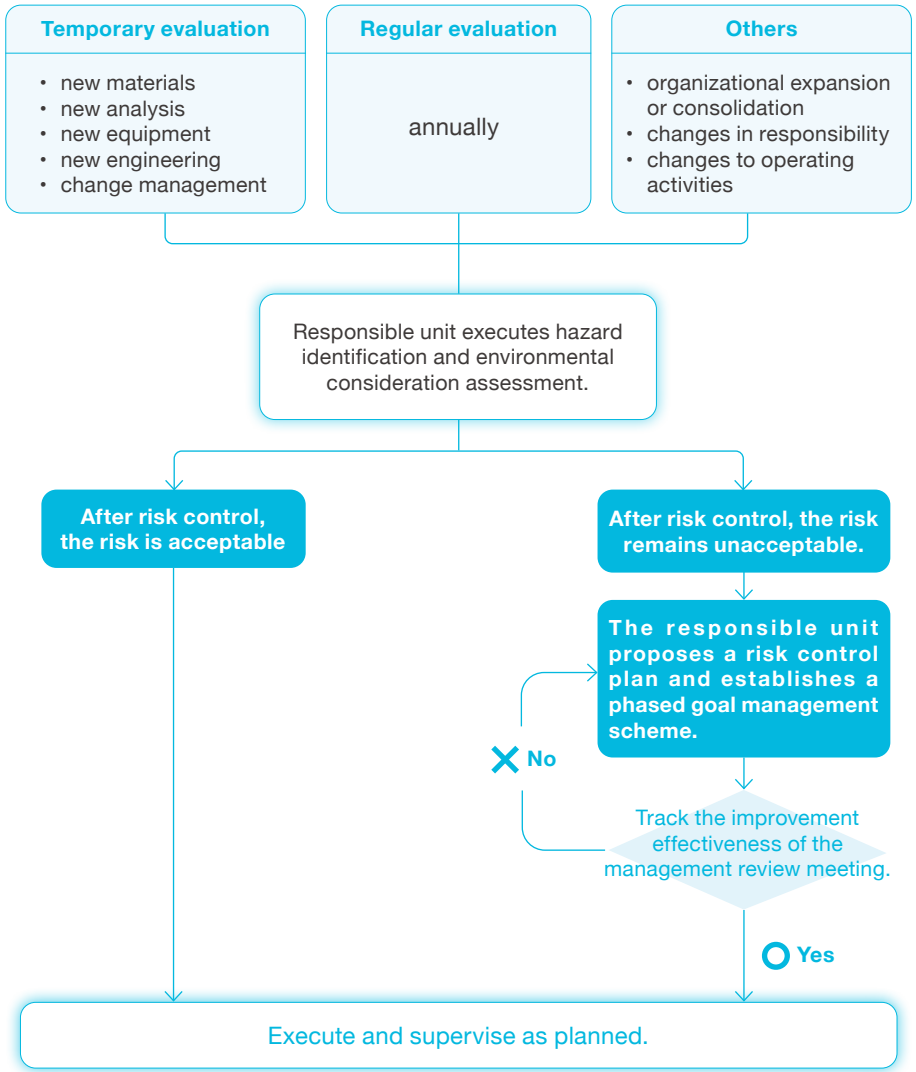
**Incident**
Deviations from standard procedures or events causing harm due to natural disasters or human intervention, without quantifiable personnel injury or equipment damage.

## Score Calculation

The "hazard factors" and "environmental impacts" are evaluated based on severity (S), probability of occurrence (P), and control effectiveness (C).




Flowchart of the identification process



MA-tek primarily serves as a high-tech testing and analysis laboratory, conducting business that involves assisting clients with sample analysis. The main high-risk operations at their workplace involve handling hazardous chemicals. Employees involved in hazardous material operations undergo pre-job education and training focused on high-risk hazardous operations. Personal protective equipment is distributed, emergency response equipment is installed, and regular on-the-job training for hazardous material operations is conducted to reduce workplace risks and ensure employee safety. Throughout 2024, MA-tek's laboratories did not experience any significant abnormal occupational accidents.

In 2024, MA-tek conducted high-risk operation assessments for various laboratory operations, and identified no high-hazard risks. According to MA-tek's Risk Hazard Identification Operation Procedure, the assessment scores for these projects did not meet unacceptable score thresholds and will be continuously monitored by responsible units. Additionally, MA-tek continues to provide equipment like radiation dosimeters and ensures compliance with regulations through training and certification. The Occupational Safety and Health Committee also regularly holds quarterly meetings to review and optimize processes, assisting colleagues in effectively monitoring operational environment safety.

In addition, MA-tek conducts fixed monitoring of the workplace environment in 2024, and the annual environmental monitoring results for the laboratories in Taiwan and Mainland China both complied with the regulations.

The occupational injury incidents of MA-tek in 2024 are detailed in the table below.

| Occupational Injury Statistics | Taiwan Laboratories | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 2024 Occupational Injury Statistics | Employees | | | Interns | | | Contractors | | |
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Total work hours | 1,146,144 | 656,098 | 1,802,242 | 0 | 0 | 0 | 1,992 | 13,695 | 15,687 |
| Number of deaths due to occupational injuries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Serious occupational injuries (excluding deaths) | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recordable occupational injuries | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Death rate due to occupational injuries | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Serious occupational injury rate (excluding deaths) | 17.45% | 0% | 11.1% | 0% | 0% | 0% | 0% | 0% | 0% |
| Recordable occupational injury rate | 17.45% | 0% | 11.1% | 0% | 0% | 0% | 0% | 0% | 0% |

Notes 1: Death Rate due to Occupational Injuries = (Number of Deaths due to Occupational Injuries / Total Work Hours) * 200,000
Notes 2: Serious Occupational Injury Rate = (Number of Serious Occupational Injuries / Total Work Hours) * 200,000
Notes 3: Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries / Total Work Hours) * 200,000

| China Laboratories | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Employees | | | Interns | | | Contractors | | |
| Male | Female | Total | Male | Female | Total | Male | Female | Total |
| 771,610 | 421,737.05 | 1,193,347.05 | 0 | 0 | 0 | 44,152.5 | 16,555 | 60,707.5 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

Notes 1: Death Rate due to Occupational Injuries = (Number of Deaths due to Occupational Injuries / Total Work Hours) * 200,000
Notes 2: Serious Occupational Injury Rate = (Number of Serious Occupational Injuries / Total Work Hours) * 200,000
Notes 3: Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries / Total Work Hours) * 200,000

## • ESH Education and Training

MA-tek emphasizes workplace safety and actively promotes occupational health to prevent workplace accidents, aiming to provide a safe working environment for all employees. Employees operating controlled radiation equipment are required to undergo training and obtain operational certificates, with annual refresher courses, to minimize occupational safety incidents.

Fire drill in 2024

**Environmental Health and Safety Education Training in 2024 - Taiwan Laboratories**

| Training program | Number of participants | Total training hours (training hours per session * number of participants per session) |
|---|---|---|
| Occupational health and safety training | 198 | 40 |
| Hazardous materials training | 151 | 114 |
| Initial training for radiation operators | 6 | 36 |
| Refresher training for radiation operators | 50 | 18 |
| Refresher training for Class A operation supervisors | 4 | 12 |
| Initial training for first-aid personnel | 1 | 16 |
| Refresher training for first-aid personnel | 2 | 3 |
| 2024 Training at Minghu Fire Training Center | 17 | 6 |
| Emergency Response General Training | 1 | 6 |
| Protective team training | 31 | 8 |
| Fire self-defense group training | 147 | 40 |
| Labor safety and health In-job training | 801 | 123 |
| Refresher training for operators of Type 1 pressure vessels | 2 | 6 |
| Total | 1,411 | 428 |

| Environmental Health and Safety Education Training in 2024 - China Laboratories | | | |
|---|---|---|---|
| Region | Training program | Number of participants | Total training hours (training hours per session * number of participants per session) |
| Shanghai | Level III safety education and training for new recruits. | 88 | 144 |
| | Precursor Chemicals Administrator Certificate | 1 | 24 |
| | Chemical Hazardous Substance Management Personnel | 2 | 48 |
| | Chemical Safety Training | 25 | 50 |
| | Chemical Laboratory Detergent Emergency Use Training | 12 | 1 |
| Suzhou | Safety Management Personnel | 1 | 32.28 |
| | Hazardous Substance Management Personnel | 1 | 24 |
| | Occupational Health Management Personnel | 1 | 16 |
| | Chief of Occupational Health | 1 | 16 |
| | Occupational health and safety training for new hires | 14 | 12 |
| Shenzhen | Safety Education and Training for MA-tek Labs | 16 | 1 |
| | Fire Safety Emergency Drills in the First Half of 2024 | 10 | 1 |
| | Occupational health and safety training for new hires | 14 | 33 |
| | Fire safety emergency drills in the second half of 2024 + MA-tek Fire Self-Training | 39 | 1 |
| Xiamen | Safety Education and Training for MA-tek Labs | 30 | 8 |
| | Radiation Operators Training | 3 | 32 |
| | Chemical Safety Education and Training | 10 | 20 |
| | Education and training for safety management personnel. | 2 | 64 |
| | Education and training for occupational safety and health personnel | 2 | 64 |
| | Fire Safety Education and Training | 30 | 4 |
| | Fire-fighting practice & emergency escape drill | 30 | 2 |
| | Emergency drills for environmental incidents | 15 | 1.5 |
| Total | | 347 | 598.78 |

## • Employee Health Promotion

MA-tek adheres to the Labor Health Protection Regulations by employing 1 on-site occupational nurse for Taiwan laboratory and establishing a health center. The health center provides employees with health education, care, and assistance in conducting physical health data analysis, helping employees become more aware of their health conditions. The laboratories in mainland China handle tasks in accordance with the Occupational Disease Control Act and the Workplace Occupational Health Management Regulations. Dedicated personnel are responsible for promoting employee health management and occupational health work, and continuously implementing workplace health protection.

### Employee Health Examination

- Employee health classification: Risk classification is based on the annual health report's aggregated risk levels.
- Employee health tracking: Periodic tracking of high-risk groups.

### Safety & Health Management Plan

- Maternity Care Center
- Employee burnout analysis
- Workplace Violence Questionnaire

### Employee Health Care

- On-site medical services by occupational health physicians
- Employee health consultation
- Breastfeeding center
- Laboratory medical equipment checklist
- Health talks

MA-tek conducts annual employee health checks, and if there are any concerns based on the health check data, the Company will arrange for a physician to be onsite to provide consultation to employees. Additionally, the Company implements a "Employee Health Grading and Care Tracking" mechanism where health center nurses analyze and classify employees based on their health examination results into four levels of health risks. Employees categorized in the 4th level of severity are required to undergo further follow-up checks at hospitals. MA-tek also issues health status tracking forms to continually monitor employees classified in the 3rd level. In 2024, a total of 1,119 employees (719 from Taiwan Laboratories and 400 from China Laboratories) received health examinations, continuing to promote the physical health of employees at MA-tek.

In response to the 2024 company-wide physical examination results, MA-tek organized an in-person meditation activity for employees at the Taiwan laboratory. This activity combines yoga and Tai Chi to promote relaxation, reduce stress, and improve overall well-being and physical and mental balance. In addition, we also organize health education seminars on obesity, through which we aim to raise employee awareness of the issue and provide guidance on effective prevention and control methods – namely dietary adjustments, regular exercise, and lifestyle changes – to promote overall health and quality of life. Besides organizing health seminars and physical activities at the Taiwan laboratories, we are also planning an "Occupational Health and Health Training Seminar" for employees at the China laboratories, in collaboration with the Health Promotion Administration, to enhance their understanding of occupational health and health management.

Taiwan Laboratories – Health Education Seminar on diabesity

Taiwan Laboratories – Zen Yoga

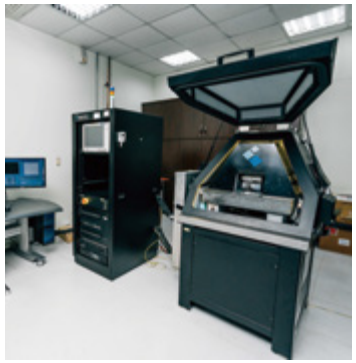
China Laboratories – Occupational Health and Safety Training Seminar Hosted by the Health Bureau

## Workplace Optimization

MA-tek understands that an excellent working environment enhances productivity. Therefore, we are committed to providing employees with a comfortable, clean, and professional environment to ensure a pleasant working atmosphere for everyone. Our goal is to achieve a happy workplace with low absenteeism and high work quality through such a positive cycle.

Employee Rest Area

Laboratory Environment



Laboratory Environment


Lobby

## • Occupational Health and Safety Expenses

In order to ensure the overall work safety of employees, we are committed to creating a safe workplace. In 2024, occupational health and safety expenditures will be allocated as follows for laboratories in Taiwan and China:

1.“Employee Health” NT$749,438; CNY 369,340.8.

2.“Occupational Safety” NT$1,116,137; CNY 668,968.

3.“Occupational environment” NT$2,051,959; CNY 355,300.

The total amount is NT$7,831,443 and CNY 1,393,608.8, allocated to items including employee health management, health insurance medical equipment expenditure, occupational safety and health education and training, and environmental safety maintenance equipment and safety inspection.

Occupational Safety and Health Expenses in Taiwan Laboratories

| Type (safety/health/environment) | Item | Amount (NT$) |
|---|---|---|
| Health | Employee health checkup fees for 2024 | 625,350 |
| Health | On-site physician consultation fees | 81,000 |
| Health | National health insurance medical equipment expenses | 25,838 |
| Health | Health promotional activities | 17,250 |
| Safety | Occupational health and safety training fees | 98,600 |
| Safety | Work environment measurement fees | 176,400 |
| Safety | Safety inspection of detection equipment | 222,705 |
| Safety | Fire safety inspection | 320,647 |
| Safety | Employee radiation badge fees | 94,523 |
| Safety | Purchase of laboratory emergency response equipment | 196,262 |
| Safety | Safety inspection of regulated radiation equipment | 7,000 |
| Environment | ISO 14064 - Greenhouse Gas Inventory Verification | 2,028,250 |
| Environment | Periodic testing of regulated wastewater discharge | 23,709 |

## Occupational Health and Safety Expenses, China Laboratories

| Region | Type (safety/health/environment) | Item | Amount (CNY) |
|---|---|---|---|
| Shanghai | Health | 2024 Employee Health Checkup | 90,025 |
| | Health | 2024 Employee Occupational Health Checkup | 17,271 |
| | Safety | Radiation dose measurement and testing fee | 15,000 |
| | Safety | Firefighting system maintenance expenses for 2024 | 125,000 |
| | Safety | 2024 Occupational Hazard Inspection Fees | 13,500 |
| | Safety | Training fees for toxic and hazardous chemical certificates | 1,300 |
| | Safety | Purchased emergency eyewash. | 46,460 |
| | Safety | Procurement of personal protective equipment for the laboratories. | 31,173.3 |
| | Safety | Replacement of damaged fire safety equipment | 6,300 |
| | Safety | JQ2 Fire-fighting System Relocation Project | 30,000 |
| | Safety | JQ2 Installation of fire alarm system and smoke detectors in the factory. | 14,800 |
| | Safety | Emergency response plan preparation and management for safe production | 18,000 |
| | Environment | 2024 Quarterly Wastewater and Waste Gas Testing | 16,500 |
| | Environment | Radiation permit application | 68,000 |
| | Environment | JQ2 Environmental Assessment and Emergency Response Plan Processing | 90,000 |
| Suzhou | Health | Chief of Occupational Health and management personnel training expenses | 1,200 |
| | Safety | Firefighting system maintenance expenses | 22,000 |
| | Safety | Occupational health and safety services – bundled fees | 22,000 |
| | Safety | Training expenses for safety and hazardous chemicals management personnel | 1,000 |
| | Environment | Fees for environmental impact assessment and emergency response plan, and safety condition evaluation. | 110,000 |
| | Environment | Procurement of portable radiation detectors | 3,000 |
| | Environment | Radiation permit application | 5,000 |
| | Environment | Waste gas and wastewater testing | 47,000 |
| Shenzhen | Health | Occupational health check-up (for employees) | 1,620 |
| | Health | 2024 General Employee Health Checkup | 13,200 |
| | Health | 5 employees' personal radiation dose | 1,500 |
| | Safety | Autonomous Fire-fighting Self-Rescuing Respirator | 187 |
| | Safety | Radiation protection lead garment | 394 |
| | Environment | Occupational disease workplace testing + radiation equipment testing | 5,000 |
| | Environment | Annual wastewater, waste gas, and noise testing within the plant area. | 5,300 |
| Xiamen | Health | Employee health checkup expenses for 2024 | 24,077 |
| | Health | Expense for first aid kits and medical supplies | 496.60 |
| | Safety | Operating environment & radiation equipment environment testing | 6,000 |
| | Safety | Additional purchase of environmental detection equipment. | 500 |
| | Safety | Replacement of safety valves and pressure gauges for factory equipment. | 1,520 |
| | Safety | Fire equipment supplemental expenses | 510 |
| | Safety | Personal dosimeter & quarterly monitoring | 3,200 |
| | Safety | Additional emergency equipment & consumables for the laboratories | 10,496.50 |
| | Environment | Annual wastewater, waste gas, and noise testing within the plant area. | 5,500 |

# 5 Industry-Academia Public Welfare

## 5.1 Social Participation Strategy

MA-tek regards sustainable development and social prosperity as the cornerstone of our business operations, and we are committed to integrating this principle into every aspect of our business and striving for continuous improvement in sustainable development and social responsibility. In response to the three core issues of environment, society, and economy advocated by the United Nations' Sustainable Development Goals (SDGs) for 2030, MA-tek is actively planning and implementing its strategies. Presently, MA-tek's social engagement strategy focuses on two key themes on becoming "a partner of precision analytical instruments for universities" and a "partner for social prosperity" by leveraging its professional expertise and equipment to contribute to social development. Through initiatives like industry-academia collaboration via the "Precision Analytical Instruments Center", charitable donations, support for diverse education, care for the underprivileged, and promotion of Taiwanese agricultural products and arts and culture activities, MA-tek actively pursues multiple goals, successfully implementing social welfare projects and partnering with the community for mutual benefit.

| Focus of MA-tek's Social Participation Strategy | SDGs | Beneficiaries | Method of Support | Social Impact |
|---|---|---|---|---|
| A partner of precision analytical instruments for universities |  | Professors, students, and researchers in colleges and universities | Provide academic research units with high-end instrument analysis services and research funding at cost | • Industry-academia collaboration<br>• Cultivation of talents for the industry<br>• Enhancing MA-tek's brand influence in the industry |
| A Partner for Social Prosperity |  | • Underprivileged groups<br>• Financially disadvantaged students<br>• Persons with disabilities<br>• Small-scale farmers in Taiwan<br>• Art workers | • Sponsor and provide research instruments and equipment to schools<br>• Funding of science talent development activities<br>• Xu-Ji Scholarship<br>• Support campus activities<br>• Provide employment opportunities for disadvantaged groups<br>• Support Taiwan's agricultural products<br>• Care Goods Donation | • Improve the education and living standards of underprivileged groups<br>• Promote the popularization of science education.<br>• Bridging the urban-rural education gap<br>• Realize the self-worth of disadvantaged groups<br>• Support Taiwanese farmers and improve the agricultural market |

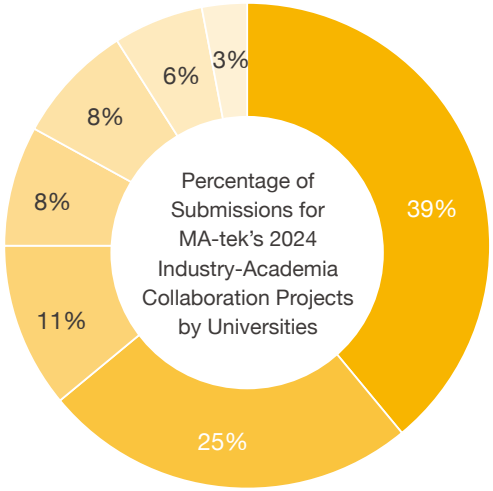
## 5.2 A partner of precision analytical instruments for universities

### • Industry-academia collaboration

Adhering to MA-tek's people-oriented business philosophy, we have long been dedicated to promoting the application of material analysis technology. We actively collaborate with leading universities through industry-academia partnerships to cultivate the professional talents that the industry needs, and provide experimental services to Taiwan Instrument Center at concessional terms based on cost. Since the establishment of the Taiwan Instrument Center, over 100 professors and graduate students have utilized the MA-tek laboratories for research and development. Academic researchers can enjoy the most advanced electronic products, the latest materials, and the most comprehensive R&D processes, maximizing their research capabilities. Enterprises can integrate academic research resources to promote basic and applied research, fostering a win-win collaboration between academia and industry. Not only that, MA-tek periodically donates second-hand instruments to institutions and academic units in need, thereby expanding our industrial influence and setting a benchmark in the industry while enhancing our brand reputation and competitiveness in industrial R&D.

#### 2024 Industry-Academia Cooperation Program

MA-tek has spared no effort supporting academic research units, striving to enhance the quality of analytical testing in cutting-edge research and accelerate R&D progress. Since 2021, we continue to invite outstanding scholars to participate in research and development, including those from eight national universities: National Taiwan University, National Taiwan Normal University, National Tsing Hua University, National Yang Ming Chiao Tung University, National Central University, National Chung Hsing University, National Cheng Kung University, and National Sun Yat-sen University. MA-tek provides high-end analytical instrument services and invests NT$20 million annually in developing high-tech products and topics such as manufacturing, packaging, testing, and systems, with a priority on semiconductor and optoelectronic materials, manufacturing, and packaging. This initiative aims to foster innovative talent and technology, thereby strengthening MA-tek's technical core and promoting industry upgrades.




From May 7, 2024, MA-tek publicly solicited industry-academia collaboration projects for the 2024, with submissions accepted until June 15. We received dozens of proposals covering fields including quantum computing, optoelectronic materials, advanced processes, compound semiconductors, ferroelectric memory, manufacturing and packaging, and biomedical sectors. Ultimately, 20 projects were approved and granted research funding. The approved projects primarily focus on two major categories: "Emerging Technology" and "Component Technology." MA-tek offered discounted rates for academic research, aiming to support and enrich leading research projects. By providing research funding and preferential pricing, MA-tek endeavors to enhance the quality of analytical testing in R&D processes and assist in nurturing the future of advanced technology development.

Yang Ming Chiao Tung University
National Tsing Hua University
National Cheng Kung University
National Sun Yat-sen University
Others
National Taiwan University
National Taiwan Normal University

### Corporate visit for the first-semester semiconductor course at Chien Kung Senior High School.

In 2024, Ma-tek, Department of Materials Science and Engineering, NYCU and Hsinchu ChengKung Senior High School jointly hosted a semiconductor industry visit. Students were invited to don cleanroom suits to enter the semiconductor cleanroom, tour laboratory equipment, and participate in on-site discussions with engineers. Through this applied science education experience, students gained a comprehensive understanding of advanced machinery, equipment, and testing procedures, sparking their interest in and knowledge of materials science and the semiconductor industry, and learning about the application and development of materials science within it. We hope to provide students with a clearer direction for university major and career planning, bridging the gap between academia and industry.

Figure. Hsinchu Cheng Kung Senior High School's Company Visit

## 5.3 Common Prosperity Partners of Society

Table. Four Pillars of MA-tek's Social Prosperity Policy

| Charitable Donations | Support for Diverse Education | Care for Disadvantaged Groups | Local Support |
|---|---|---|---|
| • Christmas charity gift adoption and donation<br>• Philanthropic fundraising activities<br>• 1919 Food Bank | • Sponsor the "26th Wu Chien-Shiung Science Camp" event<br>• Established the MA-tek Material Academy education platformin collaboration with the Chinese Institute of Materials Science and Technology. | • Provided employment opportunities and a friendly workplace for disadvantaged groups | • Purchased local agricultural products from small-scale farmers<br>• Adoption of orange trees in Hsinchu |

### • Charitable Donations

Christmas charity gift adoption and donation

Since 2017, MA-tek has been actively involved in and supporting charity initiatives. Led by Chairwoman Hsieh, Yong-Fen, the Company encourages employees and their families to voluntarily adopt Christmas wish gifts each year. These gifts include Christmas wish cards and shoeboxes for children in remote areas. Through collective efforts, MA-tek aims to bring warmth and happiness to underprivileged children in need of care.

In 2024, MA-tek specially invited children from Lemon Tree Preschool to visit the company and perform on December 12th. This performance aimed to extend warm Christmas wishes to our colleagues and express our hope to be a strong supporter of the children's future growth and dreams.

**Charity Achievements in 2024**

MA-tek donated **73** gifts to the Hsinchu Family Support Center.

MA-tek donated **37** boxes of diapers to Guangai Foundation.

MA-tek donated **648** cans of Hsin Tung Yang Pork Paste to the 1919 Food Bank, to assist economically disadvantaged families.


Figure. 1919 Food Bank and Guangai Cultural & Educational Foundation Certificate.


Figure. Christmas charity fundraising event to light up children's Christmas dreams with love.

## • Support for Diverse Education

### Rising Sun Scholarship

"Never neglect an opportunity for good deeds, no matter how small; nor commit an act of wrongdoing, no matter how insignificant." MA-tek actively engages in social welfare initiatives, with Chairperson Hsieh, Yong-Fen placing a strong emphasis on the learning and development of youth. Over the long term, she has personally assisted underprivileged students and provided various resources. MA-tek believes that youth are the future leaders of our nation, and continuous education is crucial for their hopeful future. This effort aims to inspire others to care for socially vulnerable groups, supporting them and ensuring every child grows up in a nurturing environment.

In order to prevent children from losing their education opportunities due to family circumstances, Ma-tek has been promoting the "Blue Sky Home Program" since 2020 in collaboration with National Tsing Hua University. This project provides temporary housing and academic support to teenagers from dysfunctional families or those living on the margins of society, ensuring they continue to feel supported and hopeful during unstable times. As of December 31, 2023, MA-tek has sponsored a total of NT$829,078 to cover the costs of tutor stipends and related expenses.

Following the successful completion of the Blue Sky Home Program in 2023, MA-tek continued its commitment to education and transferred the program's remaining NT$170,922 to the "Rising Sun Scholarship" to support more outstanding students with financial need, continuing to provide assistance for promising students from disadvantaged backgrounds. We hope that these students can continue to pursue excellence and develop their potential in a stable learning environment.


Figure. Exhibition stall at the Materials Research Society– Taiwan's annual meeting.


Figure. Gold Medal for "10 Nanometer Thumb"

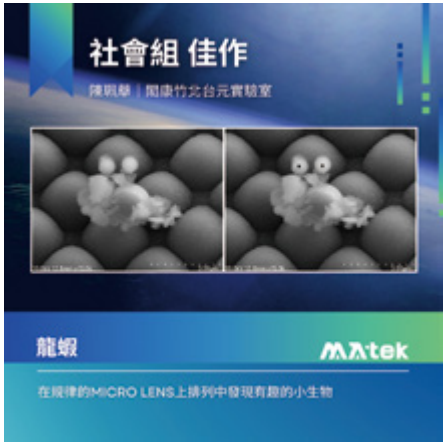



Figure. Outstanding work, "Lobster".

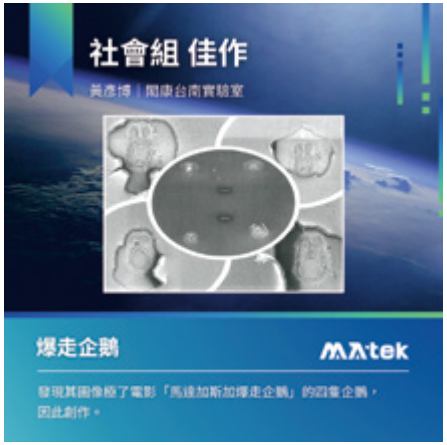



Figure. Outstanding work, "Runaway Penguins".

### Competition held by the Materials Research Society - Taiwan

MA-tek is a strong sponsor of the Materials Research Society- Taiwan - Microstructure Image Aesthetics Contest, organized by the Materials Research Society- Taiwan's 2024 annual meeting. The contest aims to capture material science through visual imaging and analytical instruments, interpreting and presenting scientific images from an aesthetic perspective. We also encouraged employees to participate in the contest. Among the total of 170 entries, our employees have won the Gold Award and two Awards of Excellence in the "Social Group" category. The Gold Award-winning "10 Nanometer Thumb" fully demonstrated MA-tek's leading breakthrough in micro-nano technology.

## MA-tek College of Materials

In 2024, we will further collaborate with the Materials Research Society- Taiwan to establish the "MA-tek College of Materials," periodically publishing material-related seminars, educational training videos, and technical articles. This will provide customers with comprehensive technical and practical skills knowledge, assisting them in mastering the latest trends in semiconductor materials. Through in-depth cooperation with the Materials Research Society- Taiwan, we will jointly promote the dissemination of relevant knowledge.


## Support the "26th Wu Chien-Shiung Science Camp" event

Chairperson Yong-Fen Hsieh has long been concerned about fostering the next generation of scientific talents. She believes that science education is the cornerstone of sustainable technological development and also serves as a director on the board of the Wu Chien-Shiung Academic Foundation, consistently donating resources to support events like the Wu Chien-Shiung Science Camp. In 2024, MA-tak donated NT$1 million to support the "26th Wu Chien-Shiung Science Camp," with the hope of encouraging passionate high school students across Taiwan to explore the infinite possibilities of science and boldly pursue their dreams. Through this collaboration, we hope to bring science closer to more young students and inspire innovative thinking, paving the way for future technological advancements in Taiwan.


Figure. The Wu Chien-Shiung Academic Foundation received sponsorship from MA-tek

## Care for Disadvantaged Groups

Caring for vulnerable groups has been a long-standing priority for Ma-tek. Visually impaired individuals face challenges in daily life, learning, and social interaction due to limited independent mobility, hindering their ability to achieve self-realization similar to those without visual impairments. Traditional social welfare systems and facilities often provide basic daily life support but fall short in enabling them to realize their full potential. Recognizing the importance of rebuilding confidence and dignity among visually impaired individuals, Ma-tek actively supports this cause. The Company promotes the integration of physically and visually impaired individuals by offering massage services and employment opportunities, enhancing their social inclusion and affirming their self-worth. These efforts not only benefit the vulnerable groups by providing avenues for societal integration and self-realization but also provide Ma-tek employees with stress-relief options, thereby boosting morale and improving overall work efficiency through massage services.

Figure. MA–tek hires visually impaired people to provide massage service

## Local Support

Taiwan’s agriculture boasts a vibrant development, earning itself the title of "Kingdom of Fruits." However, many agricultural areas often face decline and operational difficulties due to factors such as population migration from rural areas, aging demographics, and technological advancements. In 2024, Ma-tek supported Taiwan’s agriculture by adopting four orange trees at Zhongjuan Orchard in Emei Township, Hsinchu County, with a continued investment of NT$22,000. These trees yield approximately 275 kg of oranges annually. In addition to supporting farmers facing financial hardship, we are also partnering with the Hsinchu Family Support Center to donate the harvested oranges, continuing to expand MA-tek’s commitment to social welfare and giving back to the community.

Photo. MA–tek’s adoption of orange–picking activity

# 6 Green and Sustainable Operations

## 6.1 Climate Change Strategy

As a member of the global community, MA-tek is deeply concerned about the sustainable development of the Earth and environmental issues. We actively fulfill our corporate environmental responsibility by working to improve our environmental management mechanisms and reduce the impact of our economic activities on the environment. Climate change and increasingly frequent global extreme weather events are intensifying, leading to more frequent heavy rainfall and water shortages in Taiwan's laboratories, and a higher probability of high temperatures, heavy rains, floods, and droughts in China's laboratories. This puts significant stress on local power grids and water resources. In the future, climate crises in various countries may indirectly affect MA-tek's operations. To ensure the impact of climate change on the Company's operations is minimized, MA-tek continuously monitors the environmental impact of climate change and manages common climate risks. In addition to identifying and addressing climate risks, MA-tek takes a proactive approach to sustainable development by identifying opportunities arising from climate change, ensuring continuous growth amid the global sustainability movement.

### • Climate Change Management

To effectively manage climate risks, MA-tek has established a Sustainability Committee with groups focused on Corporate Governance, Environmental Sustainability, and Corporate Social Responsibility (CSR). These groups develop sustainable strategies and practices covering governance, environmental, and social aspects (ESG) to assess and manage climate-related risks. Furthermore, MA-tek is actively promoting the adoption of the Task Force on Climate-related Financial Disclosures (TCFD) framework. This involves planning around TCFD's key components: Governance, Strategy, Risk Management, and Metrics & Targets. Through systematic disclosure of climate change adaptation efforts, MA-tek aims to deploy preemptive measures to maintain its competitive edge amidst transitional and physical risks posed by climate change, while seizing opportunities for sustainable growth.

## MA-tek's TCFD Disclosure Framework and Actions

Climate change is one of the most pressing issues facing society today. In recent years, Taiwan and mainland China have recently experienced significant impacts from both heavy rainfall and drought. In response, MA-tek has closely examined climate risks to ensure the safety of its employees and assets. With reference to the Task Force on Climate-related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB), we examine the four elements of the report framework to assess the climate-related risks and opportunities faced by MA-tek.

| Aspects of TCFD Framework | MA-tek's Actions |
|---|---|
| Governance | • MA-tek has established a Sustainable Development Committee, which includes an Environmental Sustainability Team to manage climate-related risks and opportunities, and to actively promote sustainable development.<br>• The Board of Directors serves as the highest supervisory unit for climate governance and sustainability, regularly reviewing the progress of climate governance and sustainability initiatives. Relevant results are incorporated into the Board of Directors' meeting agenda, and the implementation of climate-related risk management and key performance indicators by senior managers is overseen. Under the Board, a Sustainable Development Committee has been established. The Chairperson appoints supervisors from relevant units to manage the work and related operations of each team. |
| Strategy | • Using MA-tek's climate risk and opportunity methodology, short-term is defined as within 1 year, mid-term as 1-3 years, and long-term as over 3 years. Based on this identification, MA-tek currently faces no short-term risks. Mid-term risks include policy and regulatory risks, and technological risks, while enhanced extreme weather events, reputational risk, market risk, and long-term climate change risks are identified as long-term risks. MA-tek will assess the impact and contribution of climate risks and opportunities on operations based on TCFD framework analysis, and develop response strategies accordingly. |
| Risk Management | • The Sustainable Development Committee of MA-tek, considering the industry characteristics, identifies potential climate risks through systematic analysis of industry-specific research, external consultant advice, and related studies.<br>• Specific methods include using the TCFD framework to analyze industry research data, international organization reports, relevant regulations, and conducting interviews with responsible department heads. Climate-related data is collected from various departments and climate issues are screened through questionnaire analysis and matrix analysis to determine the risk level based on financial or strategic impact and frequency of occurrence. |
| Metrics and Targets | • In 2024, MA-tek obtained the ISO 14064-1:2018 organizational greenhouse gas inventory certification, covering its Taiwan, Mainland China, and Japan (Lab 1) facilities.<br>• In 2024, the Taiwan Laboratories will optimize and replace the chiller system and cooling tower, saving 106,413 kWh in energy for the year.<br>• The water consumption of the Taiwan Laboratories was optimized in 2024, including water quality improvement through chemical treatment of the cooling water tower. Water savings for 2024 totaled 1,727.3 units. |

## Climate Change Risks and Opportunities

MA-tek has developed a management process for identifying climate change risks and opportunities. This process involves identifying and analyzing a list of climate risks and opportunities, assessing their impact on the Company, and proposing risk mitigation and response measures.

### MA-tek's TCFD Risk and Opportunity Identification Process

**1 Interviews and Industry Climate Change Research**

- Gather information on climate change risks and opportunities identified by the industry.
- Conduct interviews with department heads to collect relevant information and understand how different departments are currently addressing climate change.
- Consolidate potential risks and opportunities that could impact operations, categorizing them into six major climate change risks and five major opportunity topics.

**2 Materiality Assessment Questionnaire Design**

- Design a materiality assessment questionnaire tailored to the responsibilities of various units, focusing on climate risks and opportunities.
- In 2024, the 2022 questionnaire was reused, featuring 19 climate change risks and 7 opportunities, grouped into 6 major risk topics and 5 major opportunity topics.

**3 Questionnaire Distribution and Completion**

- Distribute the questionnaire to departments relevant to climate change issues, receiving a total of 11 completed questionnaires for subsequent analysis and identification.

**4 Questionnaire Analysis and Issue Identification**

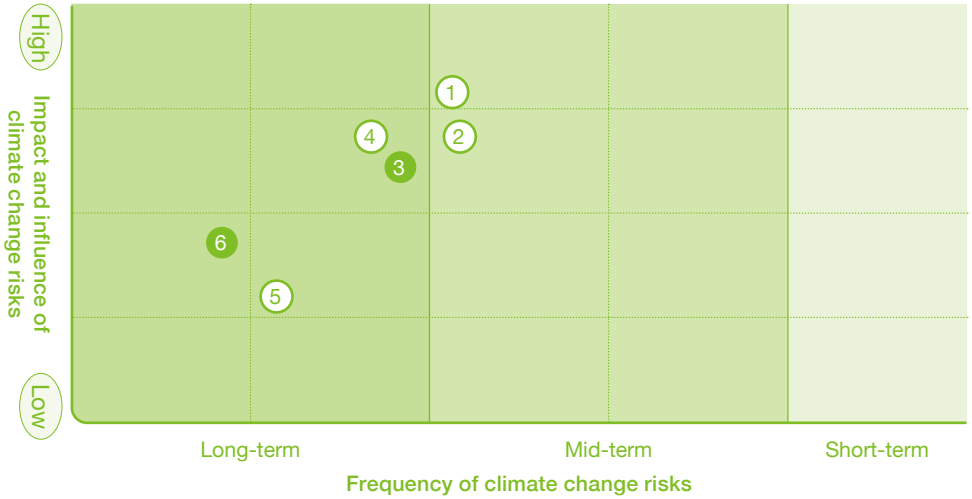
- Evaluate the major climate change risks and opportunities based on the impact and benefits of each event, as well as the estimated occurrence period, performing analysis and ranking.
- Based on the analysis results, MA-tek formulates risk response strategies and mitigation measures for each identified risk issue.

Based on potential impacts on operations, MA-tek has categorized climate change risks into six major issues, namely: market risk, reputation risk, technical risk, policy and regulatory risk, strengthened extreme weather events, and long-term climate change risk. These risks are ranked by their expected occurrence period and impact severity to assess high-risk climate change events.

### MA-tek's Climate Change Risk Matrix

According to internal questionnaires and interviews with department heads, MA-tek has currently identified climate change-related risks that fall into medium-term and long-term categories only.

**MA-tek's Climate Change Risk Matrix**




Mid-term risk: happening in 1~3 years/ Long-term risk: happening in more than 3 years

| Physical risk | | Transition Risk | | | |
|---|---|---|---|---|---|
| Risk ranking | Risk item | Risk ranking | Risk item | Risk ranking | Risk item |
| 3 | Strengthened extreme weather events | 1 | Policy and regulatory risk | 3 | Reputation risk |
| 6 | Long-term climate change risk | 2 | Technical risk | 4 | Market risk |

## Physical risk

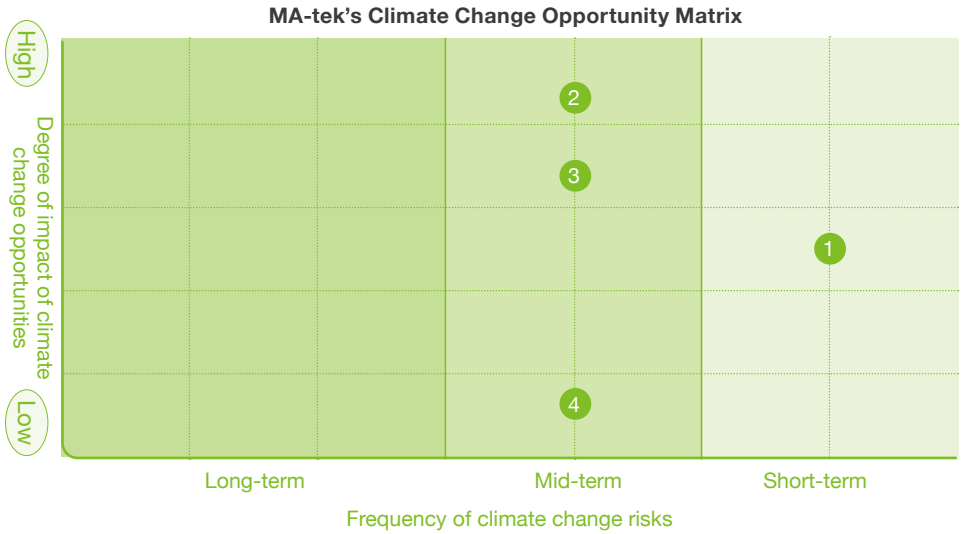
| | Strengthened extreme weather events | Long-term climate change risk |
|---|---|---|
| Impact on Company operations | Caused by natural disasters<br>• Caused by natural disasters<br>• Damage to MA-tek's operational buildings and laboratory equipment<br>• Potential injuries to MA-tek employees during commute, at the workplace, or while assessing disaster damage<br>• Increased import transportation costs for laboratory equipment, possibly leading to shortages<br>• Elevated transportation costs for MA-tek's express services during delivery, potentially causing delays | • Fire<br>• Extreme drought<br>• Rising sea levels that lead to flooding<br>• Shortage of water resources<br>• Abnormally high temperature |
| Potential financial impact | • Damage to buildings and equipment: Increased repair costs, with the need to assess potential asset impairment<br>• Work stoppages: Operational downtime leading to decreased revenue<br>• Order delays: Disruptions to laboratory equipment operations, employee work, and delivery services, resulting in delayed customer orders, revenue loss, and potential reputation damage | • Asset damages:<br>1. Damage to operational buildings, laboratory, or transportation equipment<br>• Operation disruption:<br>1. Extreme drought causing water scarcity, leading to interruptions in R&D due to lack of distilled water<br>2. Increased incidence of infectious diseases affecting employee health<br>• Increase in operational costs:<br>1. Difficulty in acquiring water resources due to fire or drought<br>2. Increased number of high-temperature days leading to higher cooling costs and water usage |
| Corresponding actions | • Comply with Hsinchu Science Park's disaster response procedures<br>• Insure assets to transfer risk and cover losses<br>• Increase the ability to allocate laboratory work across different labs to ensure production capacity<br>• Supplier Management:<br>1. Conduct risk assessments of suppliers to minimize or avoid sourcing from high-risk laboratories<br>2. Establish secondary suppliers to diversify and mitigate single-source procurement risks | • Water resource management:<br>1. Contract water trucks and private water sources to supplement water shortages<br>2. Continue to monitor and support government efforts to enhance cross-regional water resource allocation<br>3. Ensure rented facilities have large water storage tanks, providing water supply for approximately 3-10 days<br>4. Optimization of water consumption in Taiwan Laboratories, optimization of cooling water quality for cooling water towers.<br>5. Shanghai Laboratories foot-operated water control valve<br>• Insure assets to transfer risk and cover losses from fire or flooding<br>• Implement energy-saving measures for air conditioning to reduce building temperatures |

## Transition Risk

| | Policy andregulatory risk | Technical risk | Reputation risk | Market risk |
|---|---|---|---|---|
| Impact on Company operations | • Sudden government-imposed power restrictions or outages<br>• Increased stringency in policies or regulations related to greenhouse gas reduction or energy conservation<br>• Increased stringency in policies or regulations related to carbon pricing, carbon tax collection or carbon reduction<br>• Increased stringency in policies or regulations related to waste recycling, wastewater discharge, soil and ground water pollution detection<br>• Increased stringency in policies or regulations related to renewable energy | • Need for investment in developing low-carbon services and technologies<br>• Climate change and global fuel price increases necessitate purchasing new energy-efficient equipment or increasing R&D investment costs, adding additional expenses | • Stakeholders (e.g., government agencies, corporate clients) require disclosure of all carbon inventory/footprint information<br>• MA-tek fails to respond promptly to climate change issues<br>• Customers and the general public perceive MA-tek as an environmentally damaging company | • Heightened societal awareness of environmental sustainability increases corporate client demands for low-carbon analysis technologies<br>• MA-tek's existing technologies being replaced by emerging technologies or industries |
| Potential financial impact | • Increase in operational costs:<br>1. Sudden power restrictions or outages could disrupt normal operations in R&D centers and laboratories, necessitating additional costs for purchasing emergency power from suppliers<br>2. Increased stringency in policies or regulations regarding waste recycling, wastewater discharge, soil and groundwater contamination, and energy conservation and carbon reduction could increase operational costs to ensure compliance<br>3. The imposition of carbon fees or taxes would increase operational costs<br>• Customer Loss: Irregular demands for emission control may halt operations, potentially delaying schedules and leading to customer loss and revenue decline | • Increased operational costs: Purchasing low-carbon equipment or developing low-carbon products may increase cost expenditures. | • Loss of customers: Damage to image and reputation leads to decreased revenue for MA-tek<br>• Inability to attract talent: Image tarnished, MA-tek will struggle to attract top talent | • Increased operational costs: The development of new low-carbon analysis technologies will increase costs<br>• Loss of customers: Results in decreased revenue and reduced profitability |
| Corresponding actions | • Energy management:<br>1. Install UPS systems on critical laboratory equipment to prevent disruption from brief power outages<br>2. Rent generator equipment to provide emergency power during extended outages<br>3. Promote energy conservation practices among employees<br>4. Optimization of energy efficiency in Taiwan's laboratories<br>• Upgrading energy-saving and carbon-reducing equipment: Replacing all lighting fixtures in employee workspaces with LED energy-saving lamps<br>• Partner with certified waste disposal companies and conduct regular audits to ensure compliance with legal requirements<br>• Perform regular wastewater testing to ensure compliance with discharge standards. | • Devote efforts to develop higher-tier, more energy-efficient analysis and testing services | • Actively taking specific actions to comply with policies, laws, regulations, or international goals related to climate change<br>• Enhance sustainability-related education and training to raise employee awareness and demonstrate reduction efforts<br>• Publish sustainability reports to disclose the Company's current achievements in sustainable development affairs | • Continue to develop higher-tier, more energy-efficient analysis and testing technologies<br>• Continue to research the latest trends in the market<br>• Assess and plan to purchase green energy sources |

MA-tek identifies five key opportunity areas related to climate change. These include the development of new services and technologies, ensuring supply chain stability, promoting low-carbon and green operational practices, renewable energy projects and the carbon trading market, and corporate reputation.

## MA-tek's Climate Change Opportunity Matrix




Note:Short–term risk: happening in 1 year / Mid–term risk: happening in 1~3 years / Long–term risk: happening in more than 3 years

| Opportunities | |
|---|---|
| Opportunity ranking | Opportunity item |
| 1 | Development of new services and technologies. |
| 2 | Supply chain stability |
| 3 | Promote low-carbon green economy |
| 4 | Renewable energy plan and carbon emission trading market. |
| 4 | Corporate reputation |

| Opportunity item | Explanation |
|---|---|
| Development of new services and technologies | • MA-tek aims to enhance competitiveness by focusing on developing low-carbon and highly efficient energy-saving technologies in response to changing market trends. This effort is expected to increase customer orders, thereby boosting company profitability.<br>• Additionally, by researching advanced, low-carbon analytical and testing services, MA-tek not only expands opportunities to enter new markets but also helps clients seize emerging market potentials through these new services. |
| Supply chain stability | • Implement climate risk identification and conduct regular audits and guidance for high-risk suppliers to effectively manage risks. This ensures that potential disruptions in the supply chain due to climate change are minimized, thus improving overall supply chain stability.<br>• Establishes supplier codes of conduct and implement assessment mechanisms to assist suppliers in planning for sustainable development. This helps reduce future compliance costs associated with legal regulations, such as increased expenses from government-imposed carbon taxes or fees. |
| Promoting low-carbon and green operational practices | • Our research centers and laboratories will procure the latest energy-efficient equipment and establish more efficient systems. The Company will also replace less energy-efficient lighting, air conditioning, and vehicles with oil-electric hybrids to enhance energy usage efficiency and reduce operational costs.<br>• Review the rationality and appropriateness of water resource usage to lower experimental costs and minimize resource wastage. |
| Renewable energy projects and the carbon trading market | • Purchase cutting-edge energy-efficient equipment and establish highly efficient systems to boost energy usage efficiency and save on operational costs.<br>• Secure public sector rewards and carbon emission reduction cooperation, accumulate carbon rights required for future emission reduction, and reduce potential carbon fees or tax costs in order to improve business performance and achieve net zero emission. |
| Corporate reputation | • Align with measures and attitudes related to climate issues that meet international expectations so as to generate a positive impact on our corporate reputation. This will enhance trust among stakeholders, leading to the establishment of stable and enduring relationships with them. |

## 6.2 Effective Resource Management

Although the Earth has abundant resources, available resources are becoming increasingly scarce as human civilization develops. As a multinational company, MA-tek deeply understands its responsibility as a global citizen and actively cares for our shared home — Earth. Not only does MA-tek continue to promote internal awareness, but the Company also mandates that all department heads lead by example, advocating for conservation and resource recycling in their daily lives to contribute to the sustainable development of our planet.




Internal environmental protection awareness posters

### • Energy Saving and Carbon Reduction Management

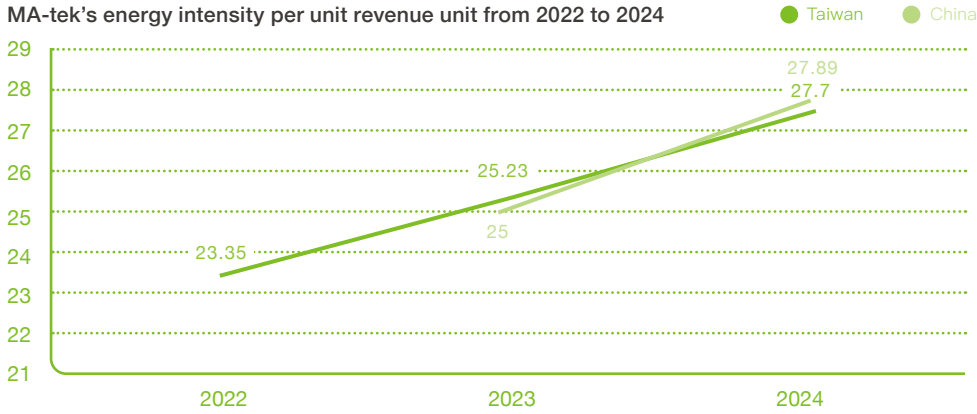
As a high-tech facility for precision instruments, MA-tek monitors energy usage across its laboratories worldwide and found most of our energy usage can be attributed to electricity used in laboratories and gas used by company cars. The total calorific value of energy used by Taiwan's laboratories in 2024 was 69,040.84 GJ, and the total calorific value of energy used by China's laboratories in 2024 was 58,201.27 GJ. In response to the continuous growth of MA-tek and the expansion of business needs, the energy use and energy intensity trends of Taiwan and China laboratories have continued to rise in recent years.

**MA-tek's Energy Usage Statistics between 2022 and 2024**

| Energy consumption within the organization | 2022 | 2023 | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Taiwan | Taiwan | China | Total | Taiwan | China | Total |
| Externally purchased electricity (unit: kilowatt hour) | 14,592.0 | 15,770.0 | 14,220.5 | 29,990.5 | 18,560.6 | 15,996.9 | 34,557.5 |
| Gasoline (Unit: thousand liters) | 57.1 | 61.4 | 7.7 | 69.1 | 68.1 | 18.8 | 86.9 |
| Total energy usage (unit: GJ) | 54,397.9 | 58,778.6 | 53,701.3 | 112,479.9 | 68,986.4 | 58,215.2 | 127,201.6 |

Note 1: Conversion factors for calorific values are 7,609 kcal/L for gasoline and 3,600 GJ per million kilowatt-hours for electricity for Taiwan in 2024.
Note 2: China gasoline calorific value of 0.04307 GJ/kg, density of 0.775 kg/L.
Note 3: 1 kcal = 0.000004184 GJ

**MA-tek's energy intensity per unit revenue unit from 2022 to 2024**




Note: Energy intensity is calculated as the total energy consumption within the organization divided by the revenue.

In 2024, MA-tek formally adopted the ISO 14064-1:2018 standard for greenhouse gas inventory. Using 2023 as the base year for our first annual inventory, MA-tek established a mechanism to track greenhouse gas emissions, identifying emission hotspots, and obtaining a third-party verification statement.

| Greenhouse gas emission (unit: metric tons $CO_2e$) | 2023 | 2024 |
|---|---|---|
| Category I (Direct greenhouse gas emission) | 6,877.7858 | 12,429.6047 |
| Category II (Indirect greenhouse gas emission) | 16,418.8202 | 17,472.8105 |
| Category III (Other indirect greenhouse gas emissions) | 2,234.8505 | 2,664.0750 |
| Total | 25,531.4565 | 32,566.4902 |

Note 1: MA–tek has implemented the ISO 14064–1:2018 greenhouse gas inventory standard, conducting the inventory using the operational control approach. The calculation method involves activity data multiplied by emission factors multiplied by Global Warming Potential (GWP) values. The greenhouse gases inventoried include CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3.
Note 2: Emission factors are referenced from the Ministry of Environment's greenhouse gas emission factor, and GWP values are referenced from the AR6 version.
Note 3: The statistics of emissions include Taiwan Laboratories (Sidao Laboratory, Zhanye laboratory, Zhubei 1st Laboratory, Zhubei 2nd Laboratory, Tainan 1st Laboratory and Tainan 2nd Laboratory), China Laboratories (Shanghai, Suzhou, Shenzhen, and Xiamen), and subsidiary group.
Note 4: Category II (indirect greenhouse gas emission) emissions are calculated based on the location–based approach.
Note 5: Category III materiality assessment is performed according to ISO 14064–1:2018. The inventory items include upstream transportation and distribution, employee commuting, business travel, purchased products, and waste generated during operations.
Note 6: Due to adjustments to the calculation basis, this report has adjusted the energy intensity per unit of operating revenue in Taiwan for 2022 and 2023 to 23.35 units (GJ/million NT$) and 25.23 units (GJ/million NT$), respectively.

In order to implement low-carbon operations and reduce greenhouse gas emissions, MA-tek initiated a feasibility evaluation of energy transformation for company vehicles in 2024. Starting in 2025, we plan to gradually replace existing vehicles with hybrid models, and through this vehicle replacement program, we aim to continuously reduce greenhouse gas emissions and fulfill our climate action commitment.

| | Name of the project | Project Description | 2024 annual energy savings (based on 365 days * 24 hours) | Carbon reduction in 2024 (kg $CO_2$ e; note) |
|---|---|---|---|---|
| Taiwan | Optimization of chilled water outlet temperature for the air conditioning system in Tainan Laboratory 2. | The laboratory's ice machine is set with a temperature difference of 7°C and 10°C , saving 1.3% of energy annually, equivalent to approximately 10,731 kWh of energy saved per year. | 10,731 | 5,301.114 |
| | Optimization of air compressors used in Zhubei 2nd Laboratory. | Using the laboratory CDA system, reducing the air pressure difference from 7.5 kg to 6.5 kg saves 7% of energy, approximately 958 kWh annually. | 958 | 473.252 |
| | Increase the ambient temperature of the exhibition laboratory and reduce air-conditioning leakage. | The energy-saving baseline of the laboratory was raised from 22°C to 23°C. After the automatic doors were activated, annual energy savings reached 23,125 kWh. | 23,125 | 11,423.75 |
| | Replace the low-efficiency chiller system in the exhibition laboratory. | The laboratory's chiller system was replaced with a high-efficiency chiller system, reducing power consumption from 1.072 kW to 0.8 kW and saving 44,676 kWh of energy per year. | 44,676 | 22,069.944 |
| | Optimization of the operation mode of the 60RT cooling tower in the Sidao Laboratory. | The cooling tower fan temperature controller was repaired to ensure the fan starts and stops normally, reducing operating time by 50% and saving 50% of energy. This results in an annual energy saving of approximately 5,765 kWh. | 5,765 | 2,847.91 |
| | Optimize the quality of the cooling water introduced into the cooling tower and increase the operating efficiency of the ice water chiller. | We have introduced regular input of enzymes and chlorine to improve water quality, prevent scale formation on heat exchangers, and save approximately 21,158 kWh of energy per year, totaling 0.24% energy savings. | 21,158 | 10,452.052 |

Note: The energy saving and carbon reduction are calculated based on 2023 as the base year. Since the project scope is limited to Taiwan Laboratories, the latest 2024 electricity coefficient of 0.474 kg CO2e/kWh is used.

## • Water Resource Management

All of MA-tek's operating sites are located in technology parks, and their primary water source is tap water; they do not use surface water, groundwater, or any other alternative sources. According to the Water Risk Atlas provided by the World Resources Institute (WRI), the results show that the Suzhou and Shanghai laboratories in China are located in high water stress risk areas, with a water withdrawal of 28.57 million liters. The remaining Taiwan laboratories, as well as the Xiamen and Shenzhen laboratories in China, are located in low to medium water risk areas, and the overall operational water resource risk is relatively controlled.

Since MA-tek provides high-tech testing and analysis services rather than traditional manufacturing, its overall water consumption is significantly lower. The majority of its water usage is for administrative purposes (such as drinking water and restrooms), and its water intake is comparable to that of a typical office. Additionally, regarding wastewater management, MA-tek falls within the Science Park's administrative area, discharging wastewater into the park's sewage system. The Company conducts regular checks on wastewater to ensure compliance with park administration standards.

| Water withdrawal | Unit | 2022 | 2023 | 2024 | |
|---|---|---|---|---|---|
| | | Taiwan Laboratories | Taiwan Laboratories | Taiwan Laboratories | China Laboratories |
| Total water consumption | Million liters | 14.86 | 16.90 | 16.62 | 33.44 |
| Number of employees | Person | 754 | 806 | 855 | 589 |
| Per capita water consumption | Million liters | 0.02 | 0.02 | 0.02 | 0.06 |

Note1: In 2022 and 2023, the Taiwan Laboratories (Sidao Laboratory, Zhanye laboratory, Zhubei 1st Laboratory, Zhubei 2nd Laboratory, Tainan 1st Laboratory and Tainan 2nd Laboratory) were included. In 2024, the Taiwan Labs and China Labs (Shanghai Lab, Suzhou Lab, Shenzhen Lab, Xiamen Lab, and staff dormitories) were included.
Note2: Water sources are all from municipal supplies, classified as freshwater sourced from third–party providers.

### Water Saving Measures

In order to achieve its long-term sustainable development goals, MA-tek places a high priority on water resource management and is implementing a multi-faceted strategy to conserve water and reduce consumption, despite not being a high-water-consumption industry. Through various initiatives such as verbal directives from management, posting water-saving slogans in laboratories and offices, installing water-efficient faucets, and conducting regular pipeline inspections, MA-tek has not only effectively improved water resource utilization efficiency but also successfully deepened all employees' awareness of water conservation, propelling MA-tek towards green operations.

**Enhanced Awareness**

Promote concepts and knowledge about water conservation, fostering good water usage habits among employees.

**Regular Inspections**

Conduct periodic checks of pipelines to prevent unnecessary water wastage. Prompt repairs or replacements are carried out upon detection of abnormalities.

**Posting Slogans**

Display water-saving slogans near water facilities in offices and laboratories to enhance staff awareness of water conservation.

**Installation of Water-Efficient Products**

- Install water-saving faucets and regularly monitor water consumption records.
- The Shanghai Laboratories in Mainland China have installed foot-operated valves to control water flow.
- Renovation of water storage facilities in Xiamen, China.

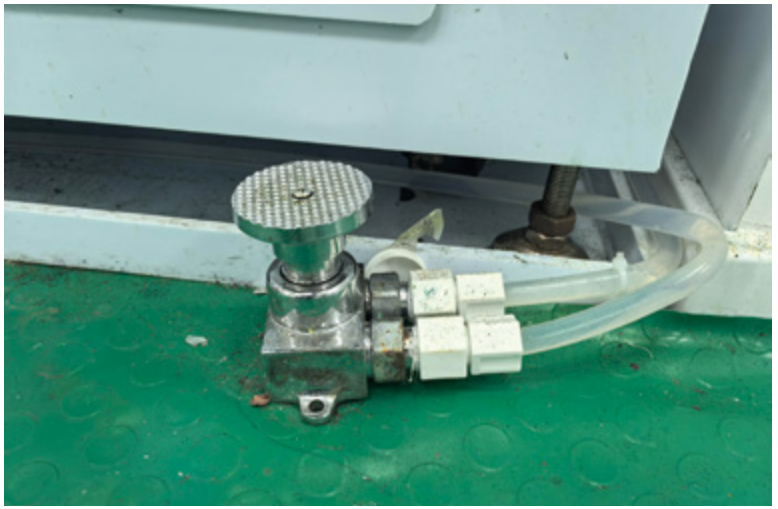


Figure. Shanghai Laboratories foot–operated water control valve


Figure. Renovation of water storage facilities in Xiamen, China.

## • Waste Management

MA-tek, as a testing and analysis laboratory, deals with industrial waste consisting of general waste and hazardous waste. General waste mainly consists of employees' domestic waste, which is centrally handled by the property management. Hazardous industrial waste can be divided into hazardous chemical liquids and discarded hardware. Taiwan Laboratories and China Laboratories have appointed qualified waste disposal contractors to report and dispose of hazardous waste (collection/treatment) in accordance with the law. MA-tek's Taiwan and China laboratories signs contracts with waste disposal firms, ensuring adherence to transport and disposal regulations. In addition, Taiwan laboratories conduct annual audits to ensure there are no records of violations or misreporting.

### General Waste Management

MA-tek prioritizes recycling for office-generated waste. Recycling bins for paper, plastic, glass, aluminum cans, and kitchen waste are placed in break rooms and waste disposal areas. Employees are encouraged to reuse paper for printing, promoting waste reduction practices and aiming towards minimizing general business waste generation. Domestic waste is centrally treated by the Management Committee and Building Management, so there is no record of the total amount.

### Hazardous Waste Management

In 2024, the Taiwan laboratories incinerated 5.16 metric tons of hazardous waste, while the China laboratories incinerated 6.85 metric tons and destroyed 0.21 metric tons. In addition, when auditing waste disposal contractors, the Company not only strictly reviews whether they have government permits/qualifications, but also uses the traceability and accuracy of the waste stream as key criteria for evaluating contractor performance.

In 2024, MA-tek's disposal and recycling efforts included items such as electrical cables, electronic components, and printed circuit boards, managed by recyclers. In addition to following standard operating procedures for recycling, a detailed waste report must be submitted to MA-tek for company audit after each operation. In 2024, the waste disposal fee for the Taiwan Laboratories of MA-tek was NT$1,881,122, and that for the China Laboratories was CNY 72,086.46. The Taiwan Laboratories recycled a total of 5.05 metric tons of waste.

1.MA-tek ensures compliance with regulatory requirements to obtain operational permits for toxic and hazardous chemicals as part of its management mechanism.
2.Additionally, MA-tek conducts annual maintenance, servicing, and functional testing of environmental detectors.


Laboratory waste disposal and classification advocacy

Waste and waste liquid disposal and transportation

Management Mechanism of MA-tek's Hazardous Waste Processors

**1 Select the vendor**

- Inspect waste treatment qualification
- Verify the permit
- Sign the contract

**2 Sample check**

- Confirm the processing flow
- Inspect waste treatment method
- Vendor evaluation

**3 On-site audit**

- Inspect the permit
- Confirm if there are any violation or improper handling

**On site audit items for waste processors**

- ◯ 1. Review of operation permit certificate
- ◯ 2. Waste Clearance and Transportation Assessment
- ◯ 3. Waste treatment (reuse) assessment.
- ◯ 4. Waste incoming management
- ◯ 5. Vendor safety management.
- ◯ 6. Contractor equipment operation and safety maintenance management
- ◯ 7. Waste disposal procedures
- ◯ 8. Emergency Response Management Measures

# Appendix 1 GRI Sustainability Reporting Standards Disclosure Index

| | |
|---|---|
| **Disclaimer** | MA-tec has reported in accordance with GRI guidelines for the period from January 1, 2024 to December 31, 2024. |
| **GRI 1 Used** | GRI 1: Basis 2021 |
| **Applicable GRI industry standards** | N/A |

| GRI Standard | | Disclosure item | Corresponding Chapters | Page number | Remarks |
|---|---|---|---|---|---|
| General disclosure | | | | | |
| GRI 2: General Disclosure 2021 | The organization and its reporting practices | | | | |
| | 2-1 | Organizational details | About the Report<br>2.1 Company Profile | 2<br>28 | |
| | 2-2 | Entities included in the organization's sustainability reporting | About the Report | 2 | |
| | 2-3 | Reporting period, frequency and contact point | About the Report | 2 | |
| | 2-4 | Restatements of information | 3.2 Technological Innovation and Technical Data Management<br>6.2 Effective Resource Management | 68<br>149 | |
| | 2-5 | External guarantee/assurance | Appendix 4. Certified Public Accountants' Limited Assurance Report | 165 | |
| | Activities and workers | | | | |
| | 2-6 | Activities, value chain and other business relationships | 2.1 Company Profile<br>2.5 Supply Chain Partners<br>3.1 Technical Service and Quality | 28<br>56<br>62 | |
| | 2-7 | Employees | 4.1 Talent Composition of Professional Teams | 99 | |
| | 2-8 | Workers who are not employees | 4.1 Talent Composition of Professional Teams | 99 | |

| GRI Standard | Disclosure item | | Corresponding Chapters | Page number | Remarks |
|---|---|---|---|---|---|
| GRI 2: General Disclosure 2021 | Governance | | | | |
| | 2-9 | Governance structure and composition | 1.1 Plan for Sustainable Development<br>2.2 Corporate Governance | 11<br>34 | |
| | 2-10 | Nomination and selection of the highest governance body | 2.2 Corporate Governance | 34 | |
| | 2-11 | Chair of the highest governance body | 2.2 Corporate Governance | 34 | |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts | 1.1 Plan for Sustainable Development<br>2.2 Corporate Governance | 11<br>34 | |
| | 2-13 | Delegation of responsibility for managing impacts | 1.1 Plan for Sustainable Development | 11 | |
| | 2-14 | Role of the highest governance body in sustainability reporting | 1.1 Plan for Sustainable Development | 11 | |
| | 2-15 | Conflicts of interest | 2.2 Corporate Governance | 34 | |
| | 2-16 | Communication critical concerns | 2.2 Corporate Governance | 34 | |
| | 2-17 | Collective knowledge of the highest governance body | 2.2 Corporate Governance | 34 | |
| | 2-18 | Evaluation of the performance of the highest governance body | 2.2 Corporate Governance | 34 | |
| | 2-19 | Remuneration policies | 2.2 Corporate Governance<br>4.3 Excellent Compensation and Benefits | 34<br>113 | |
| | 2-20 | Process to determine remuneration | 2.2 Corporate Governance | 34 | |
| | 2-21 | Annual total compensation ratio | - | | The highest salary of the Company is confidential information and will not be disclosed to the public. |

| GRI Standard | Disclosure item | | Corresponding Chapters | Page number | Remarks |
|---|---|---|---|---|---|
| GRI 2: General Disclosure 2021 | Strategy, policies and practices | | | | |
| | 2-22 | Statement on sustainable development strategy | Message from the Chairperson | 3 | |
| | 2-23 | Policy commitments | 2.2 Corporate Governance<br>4.4 Friendly and Heart-warming Workplace | 34<br>118 | |
| | 2-24 | Embedding policy commitments | 1.2 Identification of Material Issues<br>2.2 Corporate Governance<br>4.4 Friendly and Heart-warming Workplace | 15<br>34<br>118 | |
| | 2-25 | Processes to remediate negative impacts | 2.2 Corporate Governance | 34 | |
| | 2-26 | Mechanism for seeking advice and raising concerns | 2.2 Corporate Governance<br>4.4 Friendly and Heart-warming Workplace | 34<br>118 | |
| | 2-27 | Regulatory Compliance | 2.4 Internal Audit and Regulatory Compliance | 54 | No such event in the year. |
| | 2-28 | Membership associations | 2.3 Management Overview | 49 | |
| | Stakeholder engagement | | | | |
| | 2-29 | Approach to stakeholder engagement | 1.2 Stakeholder Engagement | 15 | |
| | 2-30 | Collective bargaining agreements | - | | The Company has not yet established a union, so no group agreement has been signed. |
| Material Issues | | | | | |
| GRI 3: Material Topics 2021 | 3-1 | Process to determine material topics | 1.3 Identification of Material Issues | 18 | |
| | 3-2 | List of Material topics | 1.3 Identification of Material Issues | 18 | |
| Customer privacy | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 1.3 Identification of Material Issues | 18 | |
| GRI 418: Customer privacy 2016 | 418-1 | Substantiated complaints of breaches of customer privacy or losses of customer data | 3.4 Information Security and Customer Privacy | 90 | |

| GRI Standard | Disclosure item | | Corresponding Chapters | Page number | Remarks |
|---|---|---|---|---|---|
| Information security | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 1.3 Identification of Material Issues<br>3.4 Information Security and Customer Privacy | 18<br>90 | |
| Employee compensation and benefits | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 1.3 Identification of Material Issues | 18 | |
| GRI 401: Labor-management relationship 2016 | 401-1 | New employee hires and employee turnover | 4.1 Talent Composition of Professional Teams | 99 | |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 4.3 Excellent Compensation and Benefits | 113 | |
| | 401-3 | Parental leave | 4.4 Friendly and Heart-warming Workplace | 118 | |
| GRI 405: Employee diversity and equal opportunities 2016 | 405-1 | Diversity of governance bodies and employees | 2.2 Corporate Governance<br>4.1 Talent Composition of Professional Teams | 34<br>99 | |
| | 405-2 | Ratio of basic salary and remuneration of women to men | 4.3 Excellent Compensation and Benefits | 113 | |
| Customer relationship and development | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of material topics | 1.3 Identification of Material Issues<br>3.3 Customer Relationship Maintenance | 18<br>76 | |
| Waste and hazardous substance management | | | | | |
| **GRI 3: Material Topics 2021** | 3-3 | Management of material topics | 1.3 Identification of Material Issues | 18 | |
| **GRI 306: Waste 2020** | 306-3 | Waste generated | 6.2 Effective Resource Management | 149 | |
| Technical Service Quality | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 1.3 Identification of Material Issues<br>3.1 Technical Service and Quality | 18<br>62 | |

| GRI Standard | Disclosure item | | Corresponding Chapters | Page number | Remarks |
|---|---|---|---|---|---|
| General issues | | | | | |
| GRI 201: Economic Performance 2016 | 201-4 | Financial assistance received from government | 2.3 Management Overview | 49 | For detailed information, please refer to MA-tek's annual report for 2024. |
| GRI 204: Procurement Practices 2016 | 204-1 | Proportion of spending on local suppliers | 2.5 Supply Chain Partners | 56 | |
| GRI 205: Anti-corruption 2016 | 205-3 | Confirmed incidents of corruption and actions taken | 2.4 Internal Audit and Regulatory Compliance | 54 | No such event in the year. |
| GRI 206: Anti-competitive behavior 2016 | 206-1 | Legal actions for anti-competitive behavior, practices, anti-trust and monopoly practices | - | | No such event in the year. |
| GRI 207: Tax 2019 | 207-1 | Approach to tax | 2.3 Management Overview | 49 | |
| | 207-2 | Tax governance, control and risk management | 2.3 Management Overview | 49 | |
| GRI 302: Energy 2016 | 302-1 | Energy consumption within the organization | 6.2 Effective Resource Management | 149 | |
| | 302-3 | Energy intensity | 6.2 Effective Resource Management | 149 | |
| GRI 303: Water 2018 | 303-3 | Water withdrawal | 6.2 Effective Resource Management | 149 | |
| GRI 305: Emission 2016 | 305-1 | Direct (Scope 1) GHG emissions | 6.2 Effective Resource Management | 149 | |
| | 305-2 | Indirect (Scope 2) GHG emissions | 6.2 Effective Resource Management | 149 | |
| | 305-3 | Other indirect (Scope 3) greenhouse gas emissions | 6.2 Effective Resource Management | 149 | |
| | 305-5 | Reduction of greenhouse gas emissions | 6.2 Effective Resource Management | 149 | |
| GRI 401: Labor-management relationship 2016 | 401-1 | New employee hires and employee turnover | 4.1 Talent Composition of Professional Teams | 99 | |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 4.3 Excellent Compensation and Benefits | 113 | |
| | 401-3 | Parental leave | 4.4 Friendly and Heart-warming Workplace | 118 | |

| GRI Standard | Disclosure item | | Corresponding Chapters | Page number | Remarks |
|---|---|---|---|---|---|
| GRI 403: Occupational health and safety 2018 | 403-3 | Occupational health services | 4.5 Environmental Safety and Health | 126 | |
| | 403-5 | Worker training on occupational health and safety | 4.5 Environmental Safety and Health | 126 | |
| | 403-6 | Promotion of worker health | 4.5 Environmental Safety and Health | 126 | |
| | 403-9 | Work-related injuries | 4.5 Environmental Safety and Health | 126 | |
| GRI 404: Education and training 2016 | 404-1 | Average hours of training per employee | 4.2 Diverse Recruitment and Talent Development | 104 | |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | 4.2 Diverse Recruitment and Talent Development | 104 | |
| GRI 405: Employee diversity and equal opportunities 2016 | 405-1 | Diversity of governance bodies and employees | 2.2 Corporate Governance<br>4.1 Talent Composition of Professional Teams | 34<br>99 | |
| | 405-2 | Ratio of basic salary and remuneration of women to men | 4.3 Excellent Compensation and Benefits | 113 | |
| GRI 406: Non-discrimination 2016 | 406-1 | Incidents of discrimination and corrective actions taken | 4.4 Friendly and Heart-warming Workplace | 118 | In 2024, there were no discrimination incidents related to race, skin color, gender, religion, politics, nationality or social background as defined by the International Labor Organization, and no discrimination involving internal/external stakeholders of the organization. |
| GRI 408: Child Labor 2016 | 408-1 | Operations and suppliers at significant risk for incidents of child labor | 2.5 Supply Chain Partners<br>4.4 Friendly and Heart-warming Workplace | 56<br>118 | |
| GRI 411: Rights of indigenous peoples 2016 | 411-1 | Incidents of violations involving rights of indigenous people | - | | In 2024, no incidents of infringement on the rights of indigenous peoples' rights were identified, and there were no related incidents. |
| GRI 416: Customer Health and Safety 2016 | 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | - | | No such event in the year. |
| GRI 417: Marketing and Labeling 2016 | 417-2 | Incidents of non-compliance concerning product and service information and labeling | - | | No such event in the year. |
| | 417-3 | Incidents of non-compliance with regulations related to marketing and broadcasting | - | | No such event in the year. |

# Appendix 2 "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" Topic-specific Disclosure Index Table

| Appendix 1-14, Article 4: Sustainability Metrics of the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" | | | | | | |
|---|---|---|---|---|---|---|
| Business | Code | Index | Index type | Annual Disclosure Status | Corresponding Chapters | Page number |
| Other electronics businesses | I. | Total energy consumption, percentage of purchased electricity, and utilization rate of renewable energy | Quantitative | The total energy consumption in 2024 was 127,201.6 GJ, with purchased electricity accounting for 97.80% of the total energy consumption. The Company currently does not use renewable energy, mainly due to the fact that the laboratories are rented, and it is not possible to set up renewable energy facilities on our own. In the future, we will comply with the government's plan to implement. | 6.2 Effective Resource Management | 149 |
| | II. | Total water intake and total water consumption | Quantitative | The total water intake in 2024 was 50,060 cubic meters ($m^3$); the Company mainly uses water for administrative affairs (such as drinking water for employees, toilets, and water for laboratory operations). | 6.2 Effective Resource Management | 149 |
| | III. | Weight and recovery percentage of hazardous waste generated | Quantitative | In 2024, the total weight of hazardous business waste was 12.22 tons, which was mainly laboratory waste liquid difficult to recycle. All the Company's waste has been subsequently disposed of by qualified waste processors. | 6.2 Effective Resource Management | 149 |
| | IV. | Describe the type, number of people and ratio of occupational accidents | Quantitative | There were no occupational injury accidents in 2024. | 4.5 Environmental Safety and Health | 126 |
| | V. | Disclosure of product lifecycle management: including the weight of scrapped products and electronic waste, and the percentage of recycling | Quantitative | MA-tek is a technical service company and these indicators do not apply. | - | |
| | VI. | Describe risk management related to the use of key materials | Qualitative description | MA-tek asks relevant suppliers to sign a "Conflict Minerals Declaration" to ensure that the materials supplied to the Company comply with the "Conflict Mineral Policy". | 2.5 Supply Chain Partners | 56 |
| Other electronics businesses | VII. | Total monetary loss caused by legal proceedings related to the anti-competitive practice regulations | Quantitative | here were no financial losses caused by legal proceedings related to anti-competitive practice regulations in 2024. | - | |
| | VIII. | Production volume of main products by product category | Quantitative | MA-tek is a technical service company and these indicators do not apply. | - | |

| Article 4-1: Climate related information of TPEx listed companies of the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" | | | |
|---|---|---|---|
| Category | Item | Corresponding chapter and content | Page number |
| The risks and opportunities from climate change to the Company and the countermeasures taken by the Company | 1. Describe the board and management's oversight and governance of climate related risks and opportunities. | 6.1 Climate Change and Adaption | 143 |
| | 2. Describe how the identified climate hazards and opportunities affect the Company's business, strategy and finance (short-term, medium-term and long-term). | 6.1 Climate Change and Adaption | 143 |
| | 3. Explain the financial impact of extreme climate events and transformation actions. | 6.1 Climate Change and Adaption | 143 |
| | 4. Describe how the identification, assessment, and management process of climate risks are integrated into the overall risk management system. | 6.1 Climate Change and Adaption | 143 |
| | 5. If scenario analysis is used to assess the resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors and main financial impacts used. | The Company has not yet established a scenario analysis. | |
| | 6. If there is a transformation plan for managing climate related risks, describe the content of the plan and the indicators and objectives used to identify and manage physical and transformation risks. | 6.1 Climate Change and Adaption | 143 |
| | 7. If internal carbon pricing is used as a planning tool, describe the pricing basis. | The Company currently has not adopted internal carbon pricing. | |
| | 8. If there are climate related goals set, describe the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress achieved; if carbon replacement or renewable energy certificates (RECs) are used to achieve relevant goals, describe the source and quantity of carbon credits used or the number of renewable energy certificates (RECs). | 6.1 Climate Change and Adaption | 143 |
| | 9. GHG inventory and assurance status, as well as reduction goals, strategies, and specific action plans. | In response to the GHG inventory regulations for TWSE/TPEx-listed companies issued by the FSC, MA-tek has stipulated completion of the GHG inventory before 2027. It introduced and completed verification of its first GHG inventory in 2024, using 2023 as the base year to develop subsequent reduction strategies and related targets. In the future, MA-tek's initial carbon reduction efforts will focus on laboratory power consumption. This will involve a parallel investigation of power usage, with an (energy saving/replacement) assessment of facilities and their daily use. Furthermore, the company will evaluate the actual usage of its company vehicles, with plans to replace gasoline-powered vehicles with electric vehicles to reduce fossil fuel consumption. | |

## Table 1-1 The Company's GHG inventory check and assurance in the last 2 years

| 1-1-1 Greenhouse Gas Inventory Information | 2023 (Scope of Inventory: Taiwan, Mainland China, and subsidiary group) | | 2024 (Scope of Inventory: Taiwan, Mainland China, and subsidiary group) | |
|---|---|---|---|---|
| | Total emissions (tonnes of CO2e) | Intensity (tCO2e / NTD million) | Total emissions (tonnes of CO2e) | Intensity (tCO2e / NTD million) |
| Scope 1 | 6,877.7858 | 1.54 | 12,429.6047 | 2.71 |
| Scope 2 | 16,418.8202 | 3.68 | 17,472.8105 | 3.82 |
| Scope 3 | 2,234.8505 | | 2,664.0750 | |

| 1-1-2 GHG Assurance Information | 2023 | 2024 |
|---|---|---|
| Scope of assurance | Taiwan, Mainland China, and subsidiary group | Taiwan, Mainland China, and subsidiary group |
| Assurance Organization | Sysgration Testing International (DNV Sysgration) | Sysgration Testing International (DNV Sysgration) |
| Assurance Standards | ISO 14064-1:2018 | ISO 14064-1:2018 |
| Assurance opinion | Level of Reasonable Assurance (Categories 1-2), Level of Limited Warranty (Categories 3-6) | Level of Reasonable Assurance (Categories 1-2), Level of Limited Warranty (Categories 3-6) |

# Appendix 3 Sustainability Accounting Standards Board (SASB) Indicator Reference Table

**Sector** : services

**Industry** : professional & commercial services

<table>
<tr><th>Disclosure Topic</th><th>Indicator Code</th><th>Properties</th><th>Disclosure Indicators</th><th>Summary and description</th><th>Corresponding Chapters</th><th>Page number</th></tr>
<tr><td rowspan="3">Data security</td><td>SV-PS-230a.1</td><td>Qualitative</td><td>Describe the identification of data security risks and countermeasures</td><td>In order to actively block information security violations, the Company has installed the Security Scorecard Report information security risk management system, paying attention to the potential risks posed by every third party in the information security ecosystem. In addition, annual risk assessment is conducted through the ISO27001 risk identification process, targeting the seven key issues developed by the Information Safety Management Promotion Group, and immediate risk improvement is needed if the risk index of the identification results exceeds a certain threshold.</td><td>3.4 Information Security and Customer Privacy</td><td>90</td></tr>
<tr><td>SV-PS-230a.2</td><td>Qualitative</td><td>Describe the policies and practices related to the collection, application and retention of customer information.</td><td>When collecting, processing and utilizing personal data, the Company not only takes necessary protective measures, but also ensures compliance with legal regulations. For customers, the Company jointly implements the protection of confidential information through the signing of confidentiality agreements. When employees leave the Company, they also need to go through declassification operations to reduce the risk of information leakage and ensure the best interests of all customers.</td><td>3.4 Information Security and Customer Privacy</td><td>90</td></tr>
<tr><td>SV-PS-230a.3</td><td>Quantitative</td><td>(1) number of data leakage;<br>(2) percentages of confidential business information (CBI) or personally identifiable information (PII) related to customers;<br>(3) number of customers affected.</td><td>(1) 0; (2) 0%; (3) 0.</td><td>3.4 Information Security and Customer Privacy</td><td>90</td></tr>
<tr><td>Data security</td><td>SV-PS-330a.1</td><td>Quantitative</td><td>Ratio of gender and race/ethnic group among management and all other employees</td><td>1. The proportion (%) of gender of management personnel and all other employees in 2024 is as follows:<table><tr><th>Taiwan and Mainland China</th><th>Male</th><th>Female</th></tr><tr><td>Managerial personnel</td><td>8.57 %</td><td>4.73 %</td></tr><tr><td>Non-managerial personnel</td><td>52.95 %</td><td>33.74 %</td></tr></table>2.Race/ethnicity percentage of other employees: This report does not disclose the data on employees of other overseas subsidiaries.</td><td>4.1 Talent Composition of Professional Teams</td><td>99</td></tr>
</table>

<table>
<tr><th>Disclosure Topic</th><th>Indicator Code</th><th>Properties</th><th>Disclosure Indicators</th><th>Summary and description</th><th>Corresponding Chapters</th><th>Page number</th></tr>
<tr><td rowspan="2">Employee diversity and engagement</td><td>SV-PS-330a.2</td><td>Quantitative</td><td>Voluntary and involuntary resignation rate</td><td><table><tr><th>Taiwan and Mainland China</th><th>Voluntary resignation</th><th>Involuntary resignation</th></tr><tr><td>Number of people in 2024</td><td>250</td><td>19</td></tr><tr><td>As a proportion of all employees</td><td>17.15%</td><td>1.30%</td></tr></table></td><td>4.1 Talent Composition of Professional Teams</td><td>99</td></tr>
<tr><td>SV-PS-330a.3</td><td>Quantitative</td><td>Employee engagement percentage</td><td>MA-tek conducted an employee engagement survey, and in 2024, 75% of MA-tek employees achieved the "Engaged" level of engagement.</td><td>4.4 Friendly and Caring Workplace</td><td>118</td></tr>
<tr><td rowspan="2">Professional ethics</td><td>SV-PS-510a.1</td><td>Qualitative</td><td>Explain the method to ensure professional ethics.</td><td>Please refer to MA-tek's "Code of Ethics" and "Employee Code of Conduct" for details.</td><td>2.2 Corporate Governance</td><td>34</td></tr>
<tr><td>SV-PS-510a.2</td><td>Quantitative</td><td>The total financial losses caused by legal proceedings related to professional ethics.</td><td>There were no financial losses caused by legal proceedings related to professional ethics in 2024.</td><td>2.2 Corporate Governance</td><td>34</td></tr>
<tr><td rowspan="2">Activity Indicator</td><td>SV-PS-000.A</td><td>Quantitative</td><td>Number of employees classified by full-time and part-time, and temporary and contractual.</td><td><table><tr><th>Taiwan and Mainland China</th><th>Number of people in 2024</th></tr><tr><td>Full-time employees</td><td>1,456</td></tr><tr><td>Part-time employees</td><td>2</td></tr><tr><td>Temporary and contractual employees</td><td>0</td></tr></table></td><td>4.1 Talent Composition of Professional Teams</td><td>99</td></tr>
<tr><td>SV-PS-000.B</td><td>Quantitative</td><td>Employee working hours presented as a percentage of computable expenses</td><td>In 2024, MA-tek's employees provided a total of 2,722,720 working hours, and the salary percentage rate was 100%.</td><td></td><td></td></tr>
</table>

# Appendix 4: Third-Party Verification Statement

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**AUDITORS' LIMITED ASSURANCE REPORT**

Materials Analysis Technology Inc.

**Scope**

We have been engaged by Materials Analysis Technology Inc. ("the "Company") to perform a 'limited assurance engagement,' as defined by Assurance Standards issued by the Accounting Research and Development Foundation of the Republic of China, to report on selected sustainability information (the "Subject Matter") included in the Company's Sustainability Report ("the Report") for the year ended December 31, 2024.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

**Subject Matter and Criteria applied**

The Subject Matter of the Company and its applicable criteria (Criteria) are detailed in Appendix I.

**Management's responsibilities**

Management is responsible for the preparation of the Report in accordance with Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, or local equivalent standard, Standards and Sector Guidance published by the Global Reporting Initiatives (GRI) on 2021, Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD) and other applicable rules according to its sector features. in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

**EY's responsibilities**

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We have planned and performed our assurance work in accordance with Assurance Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), issued by the Accounting Research and Development Foundation of the Republic of China. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.



**Our independence and quality management**

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Description of procedures performed**

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Interview with Materials Analysis Technology Inc. to understand the overall of sustainability reporting process;
- Through interviews, we will understand Materials Analysis Technology Inc.'s main stakeholders and their expectations and needs, and how Materials Analysis Technology Inc. responds to these expectations and needs;
- Interview with relevant personnel of Materials Analysis Technology Inc. to understand the relevant processes used to collect, organize and report target information;
- Check that the calculation criteria have been correctly applied according to use on Sustainability Report;
- Executing analytical procedures for the sustainable performance information selected in the report; collect and evaluate other supporting evidence and obtained management statements; if necessary, we will select samples for testing;
- Executing analytical procedures to support the consistency of data;
- Identify and test assumptions supporting calculations;
- Select samples for testing related documents to check their correctness;
- Read Materials Analysis Technology Inc.'s sustainability report and confirm that the overall implementation of sustainable development;

We also performed such other procedures as we considered necessary in the circumstances.

**Inherent Limitations**

Due to the inherent uncertainties in measuring non-financial information included in the sustainability report, the selection of different measurement methods could lead to significant variances in performance measurement. Additionally, as the assurance work is conducted on a sampling basis, any internal control is subject to inherent limitations, and therefore may not detect all existing material misstatements, whether caused by fraud or error.

**Conclusion**

Based on our procedures performed and the evidence obtained, we have not become aware of any material modifications that should be made to the Subject Matter Information for the year ended December 31, 2024, in order for it to be in accordance with the applicable Criteria.

**Other Matters**

We shall not be responsible for conduction any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

Hu, Shen-Chieh

Ernst & Young, Taiwan
July 1, 2025

*Notice to Readers*

*For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of identified subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinses-language independent auditors' limited assurance report and summary of identified subject matter information shall prevail.*

# Appendix 4: Third-Party Verification Statement

Appendix I

| No. | Corresponding Section | Description of Indicators | Assurance Subject Matter and Criteria |
|---|---|---|---|
| 1 | Ch6.2 Effective Resource Management | **Waste Management**<br>MA-tek, as a testing and analysis laboratory, sort its industrial waste into general waste and hazardous waste. General waste mainly consists of employees' domestic waste, which is centrally handled by the property management. Hazardous industrial waste can be divided into hazardous chemical liquids and waste hardware. MA-tek's Taiwan Laboratories and China Laboratories have appointed qualified waste disposal contractors to report and dispose of hazardous waste (collection/treatment) in accordance with the law.<br>In 2024, our Taiwan laboratories incinerated 5.16 metric tons of hazardous waste, while our mainland laboratories incinerated 6.85 metric tons and destroyed 0.21 metric tons. In 2024, the waste disposal fee for the Taiwan Laboratories of MA-tek was NT$1,881,122, while the fee for the China Laboratories was CNY 72,086.46. The total amount of recycling and reuse by the Taiwan Laboratories was 5.05 metric tons. | GRI 306-3: 2020<br>Waste Generated<br>a. Total weight of waste generated in metric tons, and a breakdown of this total by the composition of the waste.<br>b. Provide contextual information necessary to understand the data and how the data has been compiled. |
| 2 | Ch6.2 Effective Resource Management | **Water Resources Management**<br>Except for MA-tek's laboratories in Suzhou and Shanghai, China, which are located in areas with high water stress risk, all other laboratories—including those in Taiwan, Xiamen, and Shenzhen—are situated in regions classified as having low to medium water risk. | GRI 303-3:2018<br>Water withdrawal<br>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by sources.<br>b. Total water withdrawal from all areas with water stress in megaliters. |

| Water withdrawal | Unit | 2024 | |
|---|---|---|---|
| | | Taiwan Laboratories | China Laboratories |
| Total water consumption | Million liters | 16.62 | 33.44 |
| Number of employees | Person | 855 | 589 |
| Per capita water consumption | Million liters | 0.02 | 0.06 |

Note 1：In 2022 and 2023, the Taiwan Laboratories (SoC Lab, Zhanye Lab, Zhubei Lab 1, Zhubei Lab 2, Tainan Lab 1, and Tainan Lab 2) were included. In 2024, the Taiwan and China laboratories (Shanghai Lab, Suzhou Lab, Shenzhen Lab, Xiamen Lab, and staff dormitories) were included.
Note 2：Water sources are all from municipal supplies, classified as freshwater sourced from third-party providers.

| No. | Corresponding Section | Description of Indicators | Assurance Subject Matter and Criteria |
|---|---|---|---|
| 3 | Ch4.1 Talent Composition of Professional Teams | 2024 MA-tek Statistics of New Hires | GRI 401-1:2016<br>New employee hires and employee turnover<br>a. Total number and rate of new employee hires during the reporting, by age group, gender and region.<br>b. Total number and rate of employee turnover during the reporting, by age group, gender and region. |
| 4 | Ch3.4 Information Security and Customer Privacy | a. The number of data leakages is zero.<br>b. The data leakage percentages of confidential business information (CBI) or personally identifiable information (PII) related to customers is 0%.<br>c. The number of customers affected by data leakages is zero | SV-PS-230a.3:2018<br>a. Number of data leakage.<br>b. Data leakage percentages of confidential business information (CBI) or personally identifiable information (PII) related to customers.<br>c. Number of customers affected. |
| 5 | Ch2.2 Corporate Governance | In 2024, MA-tek did not incur any monetary losses resulting from legal proceedings related to professional integrity. | SV-PS-510a.2<br>Total amount of monetary losses as a result of legal proceedings associated with professional integrity. |

2024 MA-tek Statistics of New Hires

| Region | Total | Under 30 years old | | 30-50 years old | | Over 50 years old | | Female | | Male | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of people | Number | % | Number | % | Number | % | Number | % | Number | % |
| Taiwan | 220 | 112 | 8 | 100 | 7 | 8 | 1 | 82 | 6 | 138 | 10 |
| China | 231 | 200 | 14 | 31 | 2 | 0 | 0 | 87 | 6 | 144 | 10 |

2024 MA-tek Statistics of Departures

| Region | Total | Under 30 years old | | 30-50 years old | | Over 50 years old | | Female | | Male | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of people | Number | % | Number | % | Number | % | Number | % | Number | % |
| Taiwan | 169 | 51 | 4 | 101 | 7 | 17 | 1 | 57 | 4 | 112 | 8 |
| China | 100 | 68 | 5 | 32 | 2 | 0 | 0 | 34 | 2 | 66 | 5 |

Note 1：The ratio represents the proportion of each category relative to the total number of employees for that year.

MA-tek

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