MSSCORPS
Your Best R&D Partner

2025
MSS Sustainabilliy Report

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About this Report（GRI 2 - 2、2 - 3、2-4、2 - 5）

This report marks the fifth year that MSScorps Co., Ltd. (hereinafter referred to as MSScorps, the Company, or we) has published a sustainability report. It demonstrates MSScorps' goals and actions toward sustainable development, with the aim of helping stakeholders gain a deeper understanding of the Company's sustainability-related practices. Going forward, the Company will continue to publish the sustainability report on a regular annual basis. This report discloses MSScorps' ESG performance and results for 2025 (from January 1, 2025, to December 31, 2025), consistent with the period covered by the annual financial report. To provide readers with more comprehensive performance data, certain contents include information from previous years and from 2025. Such cases will be noted in the respective sections.

▪ Compilation Basis and Scope

This report is prepared in accordance with the General Standards, Sector Standards, and Topic Standards issued by the Global Reporting Initiative (GRI) (collectively referred to as the GRI Standards), as well as the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. In addition, it references the Sustainability Accounting Standards Board (SASB) Standards for the Professional & Commercial Services industry as a supplementary framework. MSScorps operates in multiple locations. The scope of this report covers MSScorps' standalone operating sites in Taiwan, including 1F., No. 27, Puding Road, Hsinchu City (Hsinchu Materials Analysis Division), 1F., No. 178, Section 2, Gongdaowu Road, Hsinchu City (Hsinchu Operations Headquarters), 1F., No. 20, Chuangye Road, Xinshi District, Tainan City (Tainan Science Park branch), and No. 1, Taiyuan 2nd Street, Zhubei City, Hsinchu County (Zhubei Operational Site), which are referred to in this report as the "key operating sites." This does not include the service sites in Shanghai, Nanjing, and Japan, which are covered in the standalone financial statements. Financial figures are cited from the annual consolidated financial report audited by certified public accountants, with amounts expressed in New Taiwan Dollars (NTD). The table below summarizes the differences regarding the reporting boundaries of The Company's consolidated financial statements and the sustainability report:

Company Name	Inclusion in Sustainability Report
MSScorps Co., Ltd. (Note 1)	V
TRISTATE INTERNATIONAL CO., LTD.	X
MSS JAPAN Co., Ltd.	X
MSS USA CORP.	X
GOOD ACTION INT'L CORP	X

Note 1: The reporting boundary of this report does not include MSScorps' service sites in Shanghai, Nanjing, and Japan, which are covered in the standalone financial statements.
Note 2: Subsidiaries not yet included within the reporting boundary for 2025.

▪ Reporting Period

MSScorps Co., Ltd. publishes its sustainability report on an annual basis. The publication date of this year's (2025) report is August 2026. The report is issued once every year. The publication date of the next year's (2026) report is scheduled for August 2027.

▪ Report Compilation Process

This report is compiled through the collection and analysis of data by the heads of each department and office, who are responsible for disclosing the performance of ESG programs. The content is confirmed for accuracy by the responsible persons and supervisors of each department before being included in the report. It is then consolidated and drafted by the Human Resources and Administrative Affairs Department, finalized upon review by the supervisor, and submitted to the Chairman. It is then submitted to the Board of Directors for approval before publication. After being approved by the Board of Directors, the information contained in the sustainability report was subjected to limited assurance by KPMG Taiwan in accordance with Assurance Standard No. 3000 "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information." The limited assurance statement issued by the certified public accountants is provided in Appendix 6 of this report.

Restatements of information

When preparing the 2025 Sustainability Report, slight adjustments were made to information from previous years. For details on the related adjustments and descriptions, please refer to the table below and the index of each section.

Restated information	Reason for Restatement	Impact of Restatement	Index of Sections
Supplier Procurement Amount Ratio—Corrections to the Amount and Ratio of Domestic and International Supplier Procurement in 2024.	When preparing the 2025 Sustainability Report, the supplier procurement data was re-examined, and it was discovered that there was an error in the calculation basis for the local procurement ratio prior to 2024. Thus, data was recompiled to ensure the accuracy and consistency of the information disclosed.	**Before revision:** **Please also refer to the 2024 Sustainability Report, page 50.** — 2024 年 — Taiwan suppliers procurement amount 274,155,324 (57%) International suppliers procurement amount 199,598,677 (42%) Total supplier procurement amount 473,754,001 (100%) — 2023 年 — Taiwan suppliers procurement amount 409,966,937 (40%) International suppliers procurement amount 613,360,348 (60%) Total supplier procurement amount 1,023,327,285 (100%) **After revision:** **Please also refer to subsection "1.3 Sustainable Supply Chain" of this report.** — 2024 年 — Taiwan suppliers procurement amount 239,119,199 (94%) International suppliers procurement amount 16,297,299 (6%) Total supplier procurement amount 255,416,497 (100%) — 2023 年 — Taiwan suppliers procurement amount 293,540,613 (87%) International suppliers procurement amount 42,744,192 (13%) Total supplier procurement amount 336,284,805 (100%)	1.3 Sustainable Supply Chain

Contact Information

MSSCORPS CO., LTD.

Contact person: Jia-Hsin Hsu
Email: ir@msscorps.com
Tel: +886-3-6663298
Website: http://www.msscorps.com
Address: 1F, No. 27, Puding Road, Hsinchu City

Message from the Chairman（GRI 2 - 22）



— Continuous investment and research and development, and the implementation of comprehensive talent retention programs to inject growth momentum into company operations

As the semiconductor industry advances toward adopting gate-all-around (GAA) transistor structures in leading-edge process nodes, the requirements for precision and complexity in materials analysis technology have become increasingly stringent, thereby driving up the demand for related commissioned analysis services. Leveraging its advantages in key patents and analytical techniques in the field of materials analysis (MA), MSScorps focuses on Taiwan, a global hub of semiconductor research and development, and actively invests in programs such as equipment acquisition and employee recruitment and training. These efforts are expected to drive future operational growth momentum.

— Corporate culture and sustainable development advancing hand in hand, rooted in Taiwan and looking toward the world

Since its establishment, MSScorps has envisioned that each member would bond together as closely as carbon atoms in a carbon nanotube, collectively building a unique corporate culture and vibrant vitality. The Company continues to strengthen its professional expertise and service commitment, serving as a steadfast partner in the field of semiconductor materials analysis. Since being officially listed on the stock exchange in August 2022, MSScorps has not only actively expanded its business scope by utilizing the resources of the capital market but has also been firmly committed to fulfilling corporate social responsibilities. The Company strives to demonstrate its concrete commitments to all stakeholders and to fully implement corporate sustainable development. MSScorps adheres to integrity as its highest governance principle, enhancing the operational efficiency of the Board of Directors and promoting transparent communication among board members to ensure timely and transparent information disclosure to shareholders. In terms of customer relations, MSScorps places great importance on the confidentiality of customers' research and development data and the security of information. The Company continuously strengthens its information security protection systems each year to maintain the high level of trust from its partners. In terms of social participation, MSScorps proactively engages in public welfare donations and cares for the needs of disadvantaged groups. Meanwhile, by investing in talent cultivation and training, the Company provides employees with a transparent and fair remuneration system, fosters a competitive working environment, and inspires employee potential and cohesion. In addition to actively investing in Taiwan, MSScorps has also begun expanding into overseas markets in recent years, aiming to serve more customers, strengthen global research and development partnerships, and further enhance its own research and development capabilities while contributing to revenue growth. Through steady operations and diversified sustainable actions, MSScorps is committed to becoming a model of a sustainable enterprise that balances economic benefits, social value, and environmental responsibility, sharing the prosperity of MSScorps with all stakeholders.

Chairman **Chi-Lun Liu**

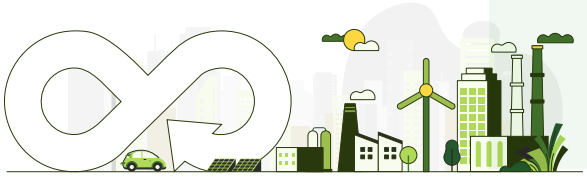
▪ Sustainability Strategy Management

MSScorps Co., Ltd. upholds the spirit of integrity, having long-term entrenched itself in the fields of material analysis and failure analysis within the high-tech industry. The company is dedicated to becoming a pivotal support hub for precision instruments in the high-tech sector, while also serving as a critical functional unit in science parks and a professional medical-grade service center for high-tech products. To practice corporate sustainable development and promote economic, environmental, and social progress, MSScorps implements various sustainability focuses while upholding the corporate spirit of "MSS." A Masterly (M) professional team provides Spirited (S) services to achieve Satisfied (S) customers, offering high-quality analytical services that assist clients in enhancing their research and development efficiency and product competitiveness. The corporate identity (logo) of MSScorps features the letters "MSS" integrated with the design of a carbon nanotube structure, symbolizing a team that collaborates as closely as carbon atoms in a nanotube, exhibiting strength and resilience. This represents the ongoing enhancement of professionalism and enthusiasm, serving as a valuable partner in customers' research and development analysis. While pursuing corporate growth, MSScorps not only focuses on enhancing technology and service but also strives to create a friendly workplace with comprehensive communication channels, gives back to society through corporate strength, and faithfully fulfills its responsibility to protect the environment. The Company aims to exert a positive influence through actions and to spread the concept of sustainability to every corner.

▪ Sustainability Vision

MSScorps uses Innovation as a key driver of corporate sustainable development, integrating Environment, Social, and Governance (ESG) as the main pillars into the core elements of its sustainable development strategy. The Company is gradually establishing a comprehensive and differentiated sustainability strategy that covers "Sustainable Responsible Procurement," "Green Product Innovation," "Circular Economy," "Low-Carbon Manufacturing Transformation," "Employee Mission Fulfillment," and "Inclusive and Happy Workplace," guiding the enterprise toward sustainable development.

The corporate spirit of MSScorps— MSS (Master, Service, Satisfaction) — also represents infinity, symbolizing the infinite possibilities on the path of sustainable development. As operations continue to grow rapidly, the Company aims to enhance its ESG influence and achieve shared prosperity through sustainable collaboration with all stakeholders.



MSS → ∞	Vision	Leader in Advanced Semiconductor Process Analysis
Corporate Spirit Masterly Spirited Satisfaction	Sustainability Mission	• **M** — Environmental Management • **S** — Government Supervision • **S** — Social Prosperity • **∞** — Innovative Services and Infinite Development Potential
Core Competence Material Science Analysis Service	Sustainability Values	Like the characteristics of carbon nanotubes, creating MSScorps' sustainable values **Extensibility:** Continuous expansion and comprehensive analytical services **Stability:** Sound corporate governance and sustainable operations **Thermal Conductivity:** Exerting sustainable influence on supply partners **Toughness:** Robust information security and trade secret protection management **Plasticity:** Innovative technology development and system refinement **Cohesiveness:** Active social care and close employee relations



▪ Sustainability Governance Framework

In order to implement Corporate Governance, develop a sustainable environment, uphold social welfare, and enhance the disclosure of corporate sustainable development information, thereby continuously improving corporate competitiveness and creating shared growth value for customers, employees, and shareholders, MSScorps established the "Sustainable Development Practice Code" in 2022 as approved by the Board of Directors. This code serves as the highest guiding principle for MSScorps' s sustainability policy. The Company also regularly tracks trends in domestic and international sustainability standards development, optimizing its sustainable development management framework based on regulatory updates and changes in the industry environment.

To achieve the goal of mutual prosperity between the company and society, MSScorps not only pursues economic growth but also actively promotes corporate governance and environmental and social progress. In deepening corporate sustainable development and practicing corporate social responsibility, the Board of Directors serves as the highest decision-making body for sustainability promotion, playing a supervisory and guiding role. It oversees the formulation of corporate social responsibility, sustainable development directions, and goals, as well as related management policies and specific action plans. The Board regularly reviews the progress of sustainability strategies, urging the management team to make adjustments when necessary, thereby putting sustainability concepts and policies into practice through concrete actions and continuously creating long-term value for stakeholders. To strengthen sustainable governance operations, the Human Resources and Administrative Affairs Department coordinates the promotion of the Company' s sustainable development affairs. The Manager of the Human Resources and Administrative Affairs Department, approved by the Board of Directors, acts as the Corporate Governance Officer, assisting in the promotion of matters related to sustainable governance. Each responsible department implements the Company' s social responsibility, environmental management, and public welfare initiatives according to their respective areas of responsibility, continuously promoting corporate sustainable development through daily business activities.

The Board of Directors also continuously supervises the progress and execution results of various sustainability projects. Major sustainability issues or related material resolutions are submitted to the Board for discussion and executed after resolutions are passed. In 2025, the Corporate Governance Officer reported to the Board of Directors on March 6, August 8, and December 24 on the sustainability-related work content and implementation status, supervising and reviewing the content and implementation status of sustainability-related work.

Board of Directors	Sustainability Supervision Unit	**Office of the President**	Primary Unit for Sustainability
Chairman	Sustainability Supervisor	**Corporate Governance Unit**	Sustainability Execution Unit



Sustainability Sustainability Key Performance Indicatorsmance Indicators

Governance and Economic Aspect		Environment		Social Aspect	
Number of Board Members	9 members	Total electricity usage (million kWh)	2023: 6.7 2024: 9.0 2025: 10.4	Female Executive Ratio	11%
Number of Independent Directors	4 members	Water intensity (metric tons per million dollars)	2023: 6.90 2024: 9.03 2025: 8.76	Rate of Recordable Occupational Injuries Occurrence for Employees	0%
Total Revenue of MSScorps (NT$ million)	2023: NT$1,630 million 2024: NT$1,614 million 2025: NT$1,656 million	Total waste (metric tons)	2023: 62.3 2024: 73.6 2025: 3.9	Social Contribution Investments (NT$)	2023: NT$620,000 2024 Annual: 660,000 2025: NT$660,000
Percentage of innovation R&D costs to total revenue (%)	2023: 4% 2024: 4% 2025: 4%			Number of employees under the company	2023: 479 2024: 538 2025: 633
Cumulative Number of Patent Announcements (Cases)	2023: 22 cases 2024: 27 cases 2025: 32 cases				
Number of ethical lawsuits involving corruption, anti-competition, etc. (Cases)	2023: 0 cases 2024: 0 cases 2025: 0 cases				

In 2015, the United Nations adopted the Sustainable Development Goals (SDGs), establishing 17 issues and targets related to global sustainable development. MSScorps Co., Ltd. regards the United Nations Sustainable Development Goals (SDGs) as a shared milestone in advancing sustainable development. The Company plans to establish a framework that connects with international standards to transparently disclose its efforts and contributions in sustainability, ensuring stable operational growth while demonstrating positive impact across all ESG aspects. MSScorps is committed to reducing any potential negative impacts on society and the environment and strives to develop analytical services with sustainable benefits.

▪ Sustainability Governance and Goals (GRI 2-9, 2-12, 2-13, 2-14)

Since the establishment of the "Sustainable Development Best Practice Principles" in 2022, MSScorps Co., Ltd. has pursued the vision of sustainable operations, developing corporate sustainability strategies that expand operational performance while maintaining positive impacts on governance, the environment, and society. In 2025, MSScorps' sustainable development was supervised by the Board of Directors. The decision-making and responsible unit for sustainability development was the Office of the President, with the Accounting Department responsible for implementing ESG programs and compiling the annual sustainability report. The Office of the President holds regular quarterly discussions with ESG personnel on sustainability-related issues, and the discussion results are submitted to the Board of Directors. Before the publication of the annual report, the draft is also submitted to the Board of Directors for review.



MSScorps focuses on 15 SDGs.

Aspect	United Nations Sustainable Development Goals	Item	2025 Performance	2026 Target	2028 Target	Corresponding Section
I Innovative Values Provide advanced material analysis and testing solutions to help improve the energy efficiency of semiconductor components, promoting the development of high-performance green electronic components in the fields of environmental friendliness and human health and well-being.	3, 9, 11, 13	Customer satisfaction	96.8 points	95 points or above	Maintain 95 points or above.	2.4 Customer Relations Maintenance and Development
		Customer complaint resolution rate	Reached 100%	Reached 100%	Reached 100%	2.4 Customer Relations Maintenance and Development
		Delivery rate	Rate of completed deliveries within 24 hours reached 100%.	Rate of completed deliveries within 24 hours reached 100%.	Rate of completed deliveries within 24 hours reached 100%.	2.4 Customer Relations Maintenance and Development
		Amount invested in R&D	Approximately 4% of operating revenue invested in research and development.	● Approximately 5% of operating revenue invested in research and development ● Continue increasing the number of laboratories certified under the ESD S20.20 Electrostatic Discharge Control Standard.	● Consistency of equipment specifications. ● Continue obtaining certification for the ISO 9001 Quality Management System and the ISO/IEC 17025 Laboratory Quality Management System.	2.2 Research and Development of Innovative Technology

Aspect	United Nations Sustainable Development Goals	Item	2025 Performance	2026 Target	2028 Target	Corresponding Section
E Environmental Protection Implement low-carbon sustainability, promote renewable energy and net-zero emissions, and reduce the environmental impact of operations and products.		Violations of environmental laws or regulations	No occurrences occurred.	Maintain zero violations of environmental regulations.	• Establish a 1.5° C net-zero pathway and continuously monitor climate change response regulations and carbon fee issues. • Participate in ESG-related evaluations such as the Taiwan Stock Exchange Corporate Governance Evaluation and the Carbon Disclosure Project (CDP) Climate Change Questionnaire.	1.1 Climate Change Response
		Provide a subsidy of NT$8,000 for full-time employees purchasing electric motorcycles.	2 people	Continue to provide a subsidy of NT$8,000 for full-time employees purchasing electric motorcycles.	Continue to provide a subsidy of NT$8,000 for full-time employees purchasing electric motorcycles.	1.1 Climate Change Response
		Provide a subsidy of NT$20,000 for full-time employees purchasing electric vehicles.	3 people	Continue to provide a subsidy of NT$20,000 for full-time employees purchasing electric vehicles.	Continue to provide a subsidy of NT$20,000 for full-time employees purchasing electric vehicles.	1.1 Climate Change Response
S Social responsibility Internally empowering employees' competencies, creating an environment for sustainable talent development, and fostering mutual growth for the company and employees.		Internal education and training	Complete all courses of the Year Training Plan.	In addition to completing the scheduled courses of the Annual Education and Training Plan, an additional 10 technology talent cultivation courses are planned, providing employees with self-directed learning opportunities to continuously deepen professional knowledge, enhance technical capabilities, and support their career development.	Plan 10 technology talent cultivation courses, and expand 5 general education courses covering diverse topics such as parenting, mental health, stress management, communication, and career development, to promote holistic development, enhance physical and mental health, and improve work-life balance.	4.2 Employee Training and Career Development

Aspect	United Nations Sustainable Development Goals	Item	2025 Performance	2026 Target	2028 Target	Corresponding Section
G Corporate Governance and Risk Management of MSScorps Implement sustainability governance, leverage the core advantages of the enterprise, and connect the supply chain to jointly realize the sustainability vision		Major violations of law events	No occurrences of major violations of law events occurred.	Zero major violations of law events occurred.	Zero major violations of law events occurred.	3.2 Ethical Corporate Management
		Number of Patents Applied	0 cases	0 cases	3 cases	2.3 Intellectual Property Rights Management
		Internal audit deficiencies	No occurrences of major internal audit deficiencies occurred.	Zero major internal audit deficiencies.	Zero major internal audit deficiencies.	3.3 Regulatory Compliance
		Attendance rate of the Board of Directors and functional committees	Attendance rate all exceeded 90%.	Attendance rate all exceeded 90%.	Attendance rate all exceeded 95%.	3.1 Responsible Governance
		Assist directors in participating in professional training courses	Completed 6 hours of training	At least 6 hours of training per year.	At least 6 hours of training per year, including at least 2 hours of sustainability-related courses.	3.1 Responsible Governance
		Completion rate of integrity management education and training for governance units	Completion rate reached 100%.	Completion rate reached 90% or above.	Completion rate reached 95% or above.	3.1 Responsible Governance
		Completion rate of information security training for all company supervisors and employees reaching 90% or above.	Completion rate reached 100%.	Completion rate reached 90% or above.	Completion rate reached 90% or above.	3.1 Responsible Governance
		Information security drills	Conducted 3 information security drills.	Conduct at least 3 information security drills throughout the year.	Conduct at least 3 information security drills throughout the year.	3.6 Information Security and Privacy Protection
		Number of successful intrusions	0 cases	Successful intrusion occurrences during the year were fewer than 1.	Successful intrusion occurrences during the year were fewer than 1.	3.6 Information Security and Privacy Protection
		Occurrence of information security incident reports of level 3 or above.	Fewer than 1	Number of information security incidents reported as Level 3 or above throughout the year fewer than 1.	Number of information security incidents reported as Level 3 or above throughout the year fewer than 1.	3.6 Information Security and Privacy Protection
		Supplier evaluation	Conducted 2 evaluations with 100% pass rate.	Conduct supplier evaluations every six months, maintaining a 100% pass rate, and ensuring that all procurement partners are qualified suppliers that have passed the evaluation.	Conduct supplier evaluations every six months, maintaining a 100% pass rate, and ensuring that all procurement partners are qualified suppliers that have passed the evaluation.	1.3 Sustainable Supply Chain

▪ Honors and Recognition

2015
- Successfully developed ultrathin specimens reaching 5 nanometers for analyzing advanced process features.

2016
- Successfully developed high-resolution compositional analysis techniques.
- Successfully developed Low Temperature Atomic Layer Deposition (LT-ALD) technology.

2017
- Successfully developed photoresist protection methods during electron microscopy observation.

2018
- Successfully developed analytical solutions for Extreme Ultra - Violet Photoresist (EUVPR).
- Successfully developed precise analytical techniques for low-dielectric materials morphology.
- Received the 27th National Award of Outstanding SMEs from the Ministry of Economic Affairs.

2019
- Successfully developed precision measurement technology.

2020
- Successfully developed next-generation transistor analysis technology.

2021
- Second generation low destructive photoresist analysis.
- Å generation of ultra-thin testing specimen preparation technology.

2022
- Analysis technologies for atomic-graded ingredients.
- Protection technologies for preparing intact test specimen.
- Solutions for integrated analysis of 5G antenna.

2023
- Advanced packaging integration analysis services.
- Integrated analysis technology for wide bandgap power semiconductors.
- Analysis technology for 2D semiconductor process.

2024
- Material analysis of the advanced process in the Angstrom generation.
- Silicon photonic integrated circuits analysis.
- Heterogeneous integration packaging analysis technology for chiplets.

2025
- Silicon photonic integrated circuits analysis equipment development.
- APT advanced process material analysis technology with atomic-level precision.
- MOR ultra-sensitive material analysis.

Stakeholder Engagement(GRI 2-12、2-29)

Stakeholders and Material Topic Identification Process

Step1 | Identification

Define five stakeholder categories

- Reference industry peers.
- Internal discussions.
- Follow the five key principles of the AA1000 Stakeholder Engagement Standard (AA1000SES): dependency, responsibility, influence, diverse perspectives, and tension.

Compile 16 sustainability topics

- Refer to international sustainability standards and frameworks (including GRI Standards, SASB, SDGs, and TCFD).
- Stakeholder communi-cation and peer company examples

- 9 topics related to the Economic and Governance Aspect.
- 3 topics related to the environment.
- 4 topics related to people (including human rights)

Step2 | Impact Assessment

Double Materiality Analysis

Invite five stakeholder groups to assess the level of impact of sustainability topics, and conduct internal team evaluations of sustainability topics.

- **Financial Materiality:** Degree of impact on "organizational value."
- **Impact Materiality:** Degree of impact on "economy, environment, and people (including their human rights)."

Distribute impact assessment questionnaires

Invite internal executives to fill out questionnaires.

Distribute stakeholder questionnaires.

wStep3 | Impact Ranking

Draw a Double Materiality Matrix Diagram

Based on the results of the double materiality analysis, rank the material topics and draw the matrix diagram.

Determine 8 material topics

Analyze seven material topics for 2025 based on the significance of positive and negative impacts, and independently select the 2024 material topic "Talent Recruitment and Welfare System" to continue management and provide an explanation of material topic impacts.

Step4 | Regular Review

Review and track the impacts of issues

Respond to stakeholders' concerns, regularly track the impact levels of topics, and adjust and update the list of material topics accordingly.

Through internal discussions and by referencing stakeholder identification and engagement practices from peer companies, MSScorps identified five stakeholder groups in accordance with the AA1000SES Stakeholder Engagement Standard. These stakeholder groups are customers, employees, shareholders/potential investors, suppliers, and banks/creditors. For different types of stakeholder groups, MSScorps also adopts multiple communication channels to facilitate opinion exchange, continuously gathering opinions and feedback to ensure the effectiveness of engagement. The results of stakeholder engagement are submitted to the Board of Directors along with the sustainability report, serving as an important basis for the Board to review the sustainable development strategy and promotion direction. This ensures that MSScorps continuously responds to stakeholder expectations and implements the concept of sustainable operations.

MSScorps' five stakeholder categories



Results of Stakeholder Identification

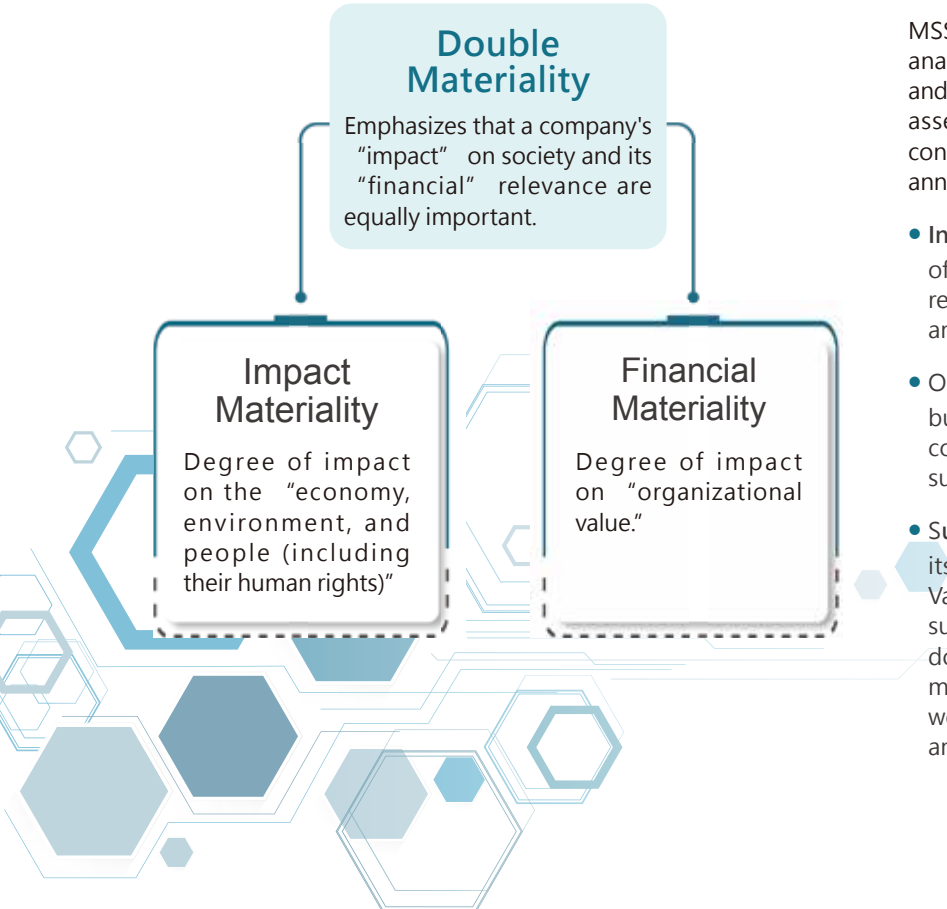
Stakeholders	Importance	Communication Channels and Frequency	Communication outcomes	Topics of Concern	Corresponding Sections
Customers	MSScorps upholds the corporate spirit of "Satisfied Customers" and continuously enhances customer trust.	• Outsourced service quality surveys (irregular) • Telephone customer service center and email inbox (ongoing) • Customer satisfaction surveys (regular) • Seminars (irregular) • Technical symposiums (irregular) • Customer visits and online meetings (irregular)	Customer satisfaction surveys conducted twice.	• Ethical Corporate Management • Quality Management • Innovative Technology and Development • Intellectual Property Protection • Customer Relations and Development • Information Security and Customer Privacy	2.1 Quality Management 2.2 Research and Development of Innovative Technology 2.3 Intellectual Property Rights Management 2.4 Customer Relations Maintenance and Development 3.2 Ethical Corporate Management 3.6 Information Security and Privacy Protection
Employees	Since its establishment, MSScorps has placed great importance on talent cultivation and spares no effort in providing education and training for employees during their tenure.	• Labor–management meetings (regular) • Whistleblower mailbox (ongoing) • Employee forums (ongoing) • Announcements (irregular) • New employee forums (quarterly) • Employee Welfare Committee (irregular) • Employees EAPs (monthly)	• Labor-Management Meetings four times. • Employees symposium once (four sessions) • New employee education and training and care (quarterly)	• Talent Recruitment and Welfare System • Ethical Corporate Management • Intellectual Property Protection • Customer Relations and Development • Information Security and Customer Privacy	2.3 Intellectual Property Rights Management 2.4 Customer Relations Maintenance and Development 3.2 Ethical Corporate Management 3.6 Information Security and Privacy Protection 4.1 Talent Recruitment and Welfare System

Stakeholders	Importance	Communication Channels and Frequency	Communication outcomes	Topics of Concern	Corresponding Sections
 **Shareholders / Potential Investors**	MSScorps has achieved its current business scale and market competitiveness thanks to the long-term and strong support of its shareholders.	• Holding Annual General Meetings of Shareholders (regular) • Investor Relations section on the official website (ongoing) • MSScorps Spokesperson (irregular) • Stock Affairs Agent and designated personnel (irregular) • Revenue announcements (monthly)	One General Shareholders' Meeting	• Economic performance • Ethical Corporate Management • Quality Management • Innovative Technology and Development • Intellectual Property Protection • Customer Relations and Development • Information Security and Customer Privacy	MSScorps Operating Performance 2.1 Quality Management 2.2 Research and Development of Innovative Technology 2.3 Intellectual Property Rights Management 2.4 Customer Relations Maintenance and Development 3.2 Ethical Corporate Management 3.6 Information Security and Privacy Protection
 **Suppliers**	Each contracted supplier is an important partner in the Company's sustainable operations and growth.	• Supplier evaluation (regular) • Supplier commitment signing (irregular) • Telephone and fax communication (irregular) • Email correspondence (irregular)	2 supplier evaluations	• Occupational Health and Safety • Corporate Governance • Ethical Corporate Management • Quality Management • Information Security and Customer Privacy	2.1 Quality Management 3.1 Responsible Governance 3.2 Ethical Corporate Management 3.6 Information Security and Privacy Protection 4.4 Maintaining Workplace Safety
 **Banks / Creditors**	Banks provide MSScorps with stable funding to ensure uninterrupted operations.	• Telephone and mail correspondence (irregular) • TPublication of financial reports / annual reports (regular)	Publish financial reports 4 times; annual report 1 time	• Economic Performance • Corporate Governance • Ethical Corporate Management • Quality Management • Information Security and Customer Privacy	MSScorps Operating Performance 2.1 Quality Management 3.1 Responsible Governance 3.2 Ethical Corporate Management 3.6 Information Security and Privacy Protection

Materiality Analysis

▪ Material Topic Identification (GRI 3-1)

To assess the impact of sustainability topics, MSScorps conducted a materiality analysis in accordance with the material topic identification process outlined in GRI 3: Material Topics 2021. MSScorps adopted the "Double Materiality" principle proposed by the European Union and used questionnaires to invite stakeholders to assess the degree of impact of sustainability topics on the economy, environment, and people (including their human rights). Internally, the Company also invited department heads to evaluate the actual and potential positive and negative impacts of sustainability topics. The internal team discussed the degree of impact of each sustainability topic. If a sustainability topic met either "impact materiality" or "financial materiality," it was identified as a material topic for 2025. After the internal team completed the identification process, the assessment results were illustrated in a material topic matrix diagram, which is presented and addressed in this report.



MSScorps also considered the concepts of dynamic materiality and double materiality, conducting materiality analysis based on three aspects: internal and external stakeholder concern, organizational operational impact, and sustainable development impact. For sustainable development impact, both monetized and non-monetized assessment methods were integrated. The monetized assessment method refers to MSScorps' regularly conducted sustainability impact valuation, while the non-monetized assessment method is conducted during the annual materiality survey process.

- **Internal and External Stakeholder Concern:** MSScorps conducted a questionnaire survey among five types of internal and external stakeholders to assess their level of concern for ESG topics, including customers (14 respondents), employees (15 respondents), suppliers (11 respondents), shareholders/investors (5 respondents), and banks/creditors (4 respondents), with a total of 49 valid stakeholder questionnaires collected.
- **Organizational Operational Impact (Inward Impact):** ESG promotion is linked to the core of MSScorps' business development and serves as a key principle driving corporate sustainability. A total of 16 managers and colleagues participated in the survey. From the perspective of financial materiality, the degree of impact of each sustainability topic on company operations was evaluated, and the importance of topics was ranked accordingly.
- **Sustainable Development Impact (Outward Impact):** MSScorps invited 16 managers and employees from its internal ESG core team to participate in the sustainable development impact assessment. Using Impact Valuation, the Company measured the positive or negative, potential or actual impacts—considering factors such as scale, scope, irremediability, and likelihood—across the upstream, the Company's own operations, and downstream products and services. Thresholds were set for the severity and likelihood of impacts. Impacts that met these thresholds were classified as significant impacts caused or contributed by MSScorps, and ESG topics were ranked accordingly. At the same time, the regularly conducted monetized analysis results were integrated, and based on their monetary value, topics with significant influence and materiality were selected.

▪ Double Materiality Matrix (GRI 3-2)

MSScorps Co., Ltd. invited senior management to assess and complete evaluations of the potential impact levels of sustainability topics. Based on the assessment results of stakeholders regarding the impact levels of sustainability topics, the identification of material topics was completed. A total of seven material topics were identified for 2025 (including the seven material topics shown in the matrix diagram, namely, "Corporate Governance," "Ethical Corporate Management," "Quality Management," "Innovative Technology and Development," "Intellectual Property Protection," "Customer Relations and Development," and "Information Security and Customer Privacy"). Additionally, considering the continuity of the Management of material topics, MSScorps, after discussions by its core team, independently selected the topic "Talent Recruitment and Welfare System," resulting in a total of eight material topics. The changes in material topics compared with 2024 are shown in the table below.

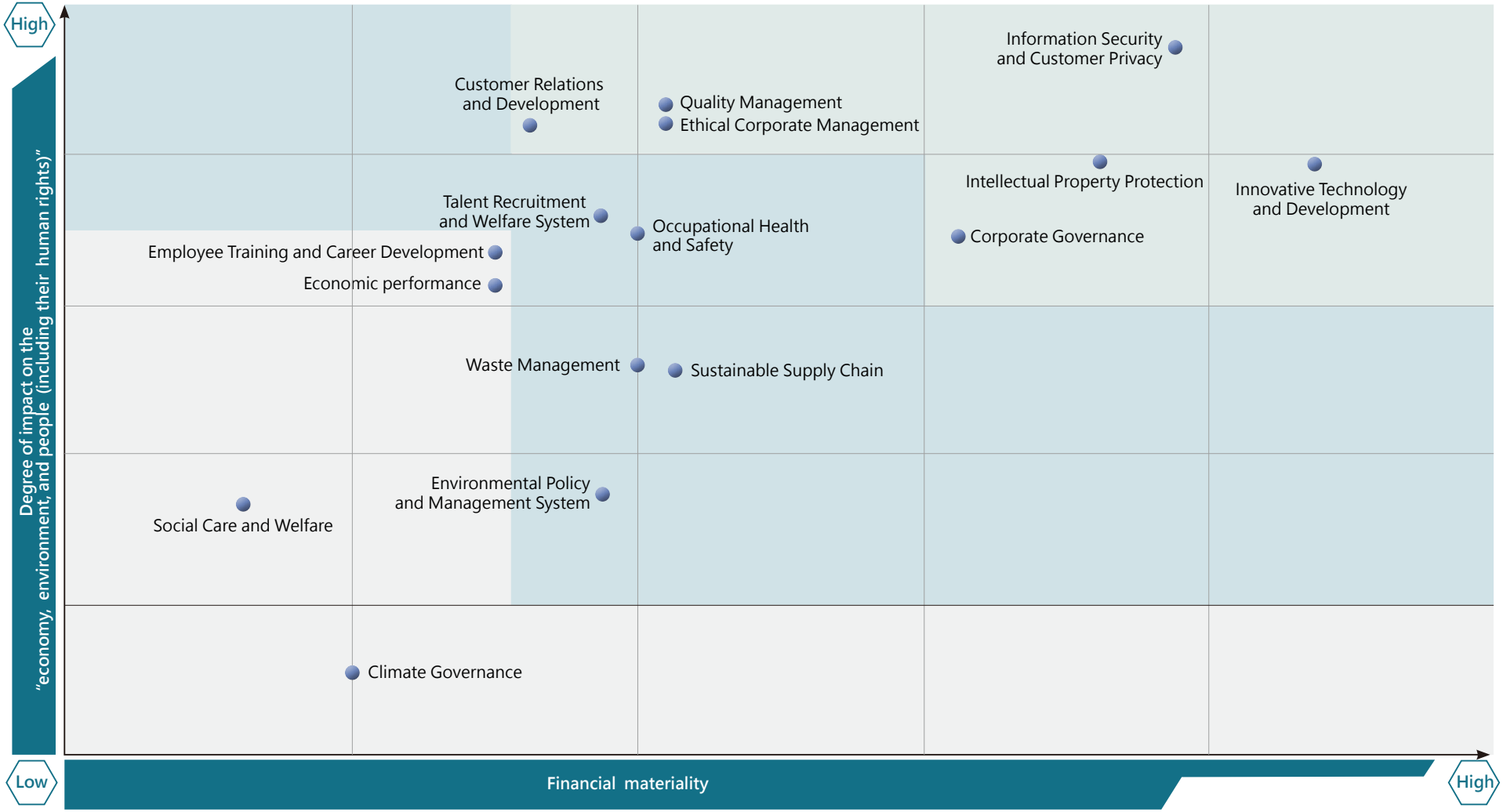
2024 Material Topics	2025 Material Topics	Reason for Change
Corporate Governance	Corporate Governance	-
Ethical Corporate Management	Ethical Corporate Management	-
Quality Management	Quality Management	-
Innovative Technology and Development	Innovative Technology and Development	-
Intellectual Property Protection	Intellectual Property Protection	-
Customer Relations and Development	Customer Relations and Development	-
Customer Privacy	Information Security and Customer Privacy	To focus on the management of material topics, "Information Security" and "Customer Privacy" have been consolidated and renamed.
Talent Recruitment and Welfare System	Talent Recruitment and Welfare System	2024 Material Topics will continue to be managed and independently included as material topics in 2025.

2025 MSScorps Co., Ltd.'s 16 sustainability topics are listed as follows

Topic Name	Aspect	Topic Name	Aspect
Climate Governance	Environmental Aspect	Corporate Governance ★	Economic and Governance Aspect
Environmental Policy and Management System	Environmental Aspect	Ethical Corporate Management ★	Economic and Governance Aspect
Waste Management	Environmental Aspect	Quality Management ★	Economic and Governance Aspect
Talent Recruitment and Welfare System ★	People (Including Human Rights) Aspect	Innovative Technology and Development ★	Economic and Governance Aspect
Employee Training and Career Development	People (Including Human Rights) Aspect	Intellectual Property Protection ★	Economic and Governance Aspect
Occupational Health and Safety	People (Including Human Rights) Aspect	Customer Relations and Development ★	Economic and Governance Aspect
Social Care and Welfare	People (Including Human Rights) Aspect	Information Security and Customer Privacy ★	Economic and Governance Aspect
Economic performance	Economic and Governance Aspect	Sustainable Supply Chain	Economic and Governance Aspect

★ : indicates material topics for this year.

Major Theme Matrix





Explanation of Material Topic Impacts

ESG Aspect	Materia Topic	Corresponding International Standards and Frameworks	Explanation of Positive and Negative Impacts	Impact on the Industry Value Chain Aspect (Note: ◎ indicates items that caused, contributed to, or directly related to the impact)		
				Upstream (e.g., suppliers)	The Organization Itself (e.g., MSScorps and its subsidiaries)	Downstream (e.g., semiconductor industry and IC design industry clients)
Economic and Governance Aspect	Innovative Technology and Development	Custom Topic	**Negative:** If technological innovation and service optimization are not actively pursued, it will result in stagnant operational efficiency, lack of service differentiation, reducing business growth momentum, and losing business opportunities. **Positive:** By enhancing the precision of nanostructures through R&D technology and identifying minute differences and anomalies between different batches and products, the customer experience can be continuously improved, and new business opportunities can even be captured.		◎	◎
	Information Security and Customer Privacy	**GRI 418:** Customer Privacy **SASB SV-PS:** Information Security	**Negative:** If the data management policy is not comprehensive enough or information security protection is inadequate, leading to the leakage of customer personal information or trade secrets, the company may face legal liabilities and, in severe cases, jeopardize its continuity. **Positive:** Establish a protection system for trade secrets and customer privacy, implement information security management policies to prevent data loss, leakage, or infringement of customer privacy rights, build trust relationships, and enhance brand value.	◎	◎	◎
	Quality Management	Custom Topic	**Negative:** If the Quality Management process and feedback mechanism are not well-established, it could lead to an increase in product defect rates and customer complaints, resulting in recall and compensation costs. In the long term, this could further weaken brand reputation and revenue. **Positive:** Establishing Quality Management-related procedures, providing stable and high-quality services, and regularly collecting customer feedback as a basis for improvement ensure the quality of analytical services and enhance customers' trust in the company.	◎	◎	

ESG Aspect	Materia Topic	Corresponding International Standards and Frameworks	Explanation of Positive and Negative Impacts	Impact on the Industry Value Chain Aspect (Note: ◎ indicates items that caused, contributed to, or directly related to the impact)		
				Upstream (e.g., suppliers)	The Organization Itself (e.g., MSScorps and its subsidiaries)	Downstream (e.g., semiconductor industry and IC design industry clients)
Economic and Governance Aspect	Ethical Corporate Management	**GRI 205:** Anti-corruption **GRI 206:** Anti-competitive Behavior **SASB SV-PS:** Business ethics	**Negative:** If the company does not implement the Ethical Corporate Management Policy or lacks awareness of corporate ethics, it may lead to illegal incidents and major reputational crises, affecting the company's sustainable operations. **Positive:** Establishing a code of conduct for corporate ethics and ethical corporate management ensures that all employees and suppliers adhere to it, which can reduce legal risks and build a good reputation and long-term trust with stakeholders.	◎	◎	
	Customer Relations and Development	Custom Topic	**Negative:** Lack of effective customer relationship management will lead to improper handling of customer issues, low efficiency in business development, impacting trust and revenue, thereby reducing satisfaction and even losing customers. **Positive:** By establishing good communication channels with customers and setting up a dedicated unit responsible for business development and satisfaction survey planning to promptly grasp customer needs, customer loyalty can be enhanced and new customers can be attracted.		◎	◎
	Intellectual Property Protection	Custom Topic	**Negative:** If the patent portfolio and intellectual property management are not properly established, the risk of technology leakage or infringement litigation will increase, which could severely affect the company's bargaining and competitive position in key markets. **Positive:** In response to the market dynamics of the semiconductor industry, establishing technology patents and systems can protect the intellectual property rights of R&D technologies, thereby enhancing competitiveness and sustainability values.		◎	◎
	Corporate Governance	Custom Topic	**Negative:** Lack of independence, diversity, and oversight mechanisms in the Board of Directors will increase risks of decision-making errors, fraud, and internal control deficiencies, leading to compliance controversies and loss of investor trust. **Positive:** Implement overall company operations and oversight mechanisms, such as Board independence and diversity, Board operations, Board performance evaluation, internal control, etc., to strengthen corporate governance.	◎	◎	◎
People (Including Human Rights) Aspect	Talent Recruitment and Welfare System	**GRI 401:** Employment **GRI 405:** Diversity and Equal Opportunity **SASB SV - PS:** Workforce Diversity & Engagement	**Negative:** Lack of proper compensation systems or retention mechanisms will lead to increased employee turnover and talent loss, which will not only increase company costs but also affect team stability, ultimately reducing operational efficiency. **Positive:** Systematically executing recruitment and employment management processes, while providing competitive compensation and benefits, can enhance employee satisfaction and retention intentions, and improve the overall organizational culture.		◎	

Material Topic Management (GRI 2-25、3-3)

ESG Aspect	Material Topic	Corresponding SDGs	Policies and Commitments	Annual Actions and Performance	Action Response Section
Economic and Governance Aspect	Innovative Technology and Development		• Established three major aspects of the innovation program and implemented innovative testing and analysis processes. • Signed industry–academia cooperation research agreements. • Held four output competitions each year to encourage improvements in service output efficiency. • Held internal innovation forums annually.	• R&D expenses accounted for approximately 4% of revenue.	2.2 Research and Development of Innovative Technology
	Information Security and Customer Privacy		• Signed non-disclosure agreements (NDAs) with customers. • Installed metal detector gates and anti-tailgating barriers. • Set up automatic email recognition systems to safeguard customers' trade secrets. • Implemented employee training on customer privacy and confidentiality.	• No incidents of personal data infringement or customer data loss occurred in 2025.	3.6 Information Security and Privacy Protection
	Quality Management		• Established a "Quality Objective Progress Control Table" and set target KPIs and action plans. • Continued to maintain ISO 9001 and ISO/IEC 17025 quality-related management certifications and expanded certified locations.	• Achieved a 100% completion rate for the quality performance indicators in the "Quality Objective Progress Control Table." • Obtained ISO 9001 Quality Management System certification. • Obtained ISO/IEC 17025 Laboratory Quality Management System certification. • Obtained ESD S20.20 Electrostatic Discharge Control certification.	2.1 Quality Management
	Ethical Corporate Management		• Established the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," and "Procedures for Ethical Management and Guidelines for Conduct." • Established the "Supplier Code of Conduct and Ethical Standards Commitment." • Conducted annual ethical management education and training for governance units and new employees.	• Completion rate of integrity management education and training for governance units: 100%. • Signing rate of the Supplier Code of Conduct and Ethical Standards Commitment: 100%. • Zero major internal audit deficiencies.	3.2 Ethical Corporate Management
	Customer Relations and Development		• Used the Smart E-System to systematize case scheduling. • Established the "Customer Feedback Procedure." • Conducted customer satisfaction surveys.	• Customer complaint response rate in 2025: 100%. • Customer satisfaction in 2025: 96.8.	2.4 Customer Relations Maintenance and Development

ESG Aspect	Material Topic	Corresponding SDGs	Policies and Commitments	Annual Actions and Performance	Action Response Section
Economic and Governance Aspect	Intellectual Property Protection		• Applied for patents to protect intellectual property rights. • Held annual trade secret protection education and training sessions.	• Number of patents granted in 2025: 4. • Cumulative Number of Patent Announcements: 31 cases	2.3 Intellectual Property Rights Management
	Corporate Governance		• Formulated corporate sustainability and social responsibility policies and actively implemented them in daily operations. • Adopted personnel adjustment practices that comply with or exceed legal requirements and established communication mechanisms between the Company, investors, and customers. • The Board of Directors and functional committees regularly complete performance evaluations, and board meeting schedules are appropriately arranged. • Maintained smooth communication between board members and senior executives, with attention given to board members' opinions.	• Attended 3 institutional investor conferences and held 6 board meetings in 2025, with an attendance rate of 98%; Audit Committee attendance rate: 100%.	3.1 Responsible Governance
People (Including Human Rights) Aspect	Talent Recruitment and Welfare System	 	• Strengthened recruitment efforts at universities to deepen engagement with higher education institutions. • Committed to offering "no cap on salaries, no ceiling on compensation." • Plan employee benefit items	• Retention rate after parental leave in 2025: 100%. • A lactation room is provided, and the Company has partnered with a designated childcare center. • Employee Assistance Programs • Employee stock ownership trust • Plan for Visually Impaired Massage Therapy	4.1 Talent Recruitment and Welfare System

About MSScorps（GRI 2 - 6）

Since its establishment, MSScorps Co., Ltd. has been deeply engaged in advanced semiconductor process materials analysis technology, providing global semiconductor clients with analysis reports featuring consistent quality and accurate data. Through its independently developed automated scheduling Smart E System, the Company offers clients optimal report delivery schedules, helping them shorten research and development timelines. In 2025, responding to the growth in demand for AI computing and high-speed data transmission, MSScorps actively deployed silicon photonics technology and launched its independently developed "MSS HG" silicon photonics optical loss detection equipment. This, combined with optical loss localization analysis services, is applied to wafer, packaging module, and optical communication component analysis. MSScorps extended its role from analysis service provider to equipment solution provider, thereby expanding its service scope and market opportunities. In addition, MSScorps adheres to the philosophy of giving back to society, consistently committing to public welfare by caring for disadvantaged groups across all age levels over the years. In terms of attracting and recruiting talent, the Company has collaborated with academia on various industry-academia R&D projects, full-time internship programs, and mentorship initiatives, engaging deeply with educational institutions to nurture more outstanding young talent to join the MSScorps team.

▪ MSScorps Overview (GRI 2-1)

Relying on professionalism and high-quality services, MSScorps has earned the trust of its clients and holds a high market share in advanced process analysis below 5 nm. By 2025, its market share in domestic advanced semiconductor materials analysis services has surpassed 70%, a result attributable to the Company’ s strong investment in research and development since its founding. Furthermore, MSScorps will continue expanding its analytical service offerings to meet clients’ comprehensive analytical needs. In 2025, MSScorps will further expand its operational sites and service capacity, adding a new factory area in SAC, and extending its presence in Silicon Valley in the USA, Kawasaki in Japan, and Shenzhen in mainland China. This aims to enhance its global analytical service capabilities and strengthen support for the demand in advanced process material analysis. In the future, MSScorps will continue to play an important technical support role in the research and development of advanced semiconductor processes. By continuously improving material analysis technology, expanding service capabilities, and deepening its global operational footprint, the company will accelerate clients' advanced process R&D progress and help enhance the semiconductor industry's technological competitiveness, thus creating long-term value for the global semiconductor sector's development.

▪ MSScorps Company Profile

- Company Name: MSScorps Co., Ltd.
- Headquarters Location: Taiwan (1F, No. 27, Pudi Road, Hsinchu City)
- Date of Establishment: July 27, 2005
- Main Products and Service Types: Listed in the “Other Electronics” category; primarily provides technical analysis services
- Nature and Legal Form of Company Ownership: Officially listed on the Taiwan Stock Exchange on August 31, 2022; common stock ticker: 6830
- Number of Employees at Headquarters: As of December 31, 2025, the total number of employees was **633**
- Paid-in Capital: NT$ **517,818,460**



MATERIAL SCIENCE SERVICE

MSScorps Milestones









- 2005.07 Approved for establishment
- 2018.04 Established Hsinchu Science Park Branch
- 2018.08 Established Nanjing Fanquan Electronics Technology Co., Ltd.
- 2018.10 Established Tainan Science Park branch
- 2020.11 Established Zhubei Branch
- 2021.03 Public offering of shares
- 2021.07 Established Audit Committee
- 2021.07 Established Remuneration Committee
- 2021.07 Officially listed on the Emerging Stock Market
- 2022.08 Listed on the stock exchange
- 2023.08 Established Japanese subsidiary MSS JAPAN Co., Ltd.
- 2024.05 Established U.S. subsidiary MSS USA Corps.
- 2025.08 Established Nanjing Fanquan Electronics Technology Co., Ltd. Shenzhen Branch.

▪ Industry Associations and Membership Qualifications

To develop business, expand areas of focus, meet commercial bidding requirements, comply with regulations, enhance networking and talent cultivation, or demonstrate leadership within the industry, MSScorps actively participates in various industry associations, primarily serving as a member within these organizations. Through participation and discussion, understanding and aligning with industry trends, seeking various opportunities for collaboration and development, and promoting two-way communication with the industry, while also increasing MSScorps' visibility within the sector. Since each industry association has its own mission and philosophy, MSScorps' membership in an association does not imply the Company's agreement with all of the association's positions.

Name of Association	Membership Status
Taiwan Printed Circuit Association (TPCA)	Member
Semiconductor Equipment and Materials International (SEMI)	Member
Taiwan Science Park Association of Science and Industry	Member
National Association of Small and Medium Enterprises, R.O.C.	Member
Taiwan Electronic Equipment Industry Association (TEEIA)	Member



MSScorps Operating Performance (GRI 201 - 1、201 - 4)

In recent years, MSScorps has adjusted its business strategy, transforming into a leader focused on specialized technology. The company has begun by strengthening its financial structure, expanding cost-competitive capacity, and adjusting its product portfolio. Reviewing current achievements, there have been outstanding performances in areas such as strategic positioning, technology, capacity, profitability, and sustainable operation. In 2025, MSScorps achieved record-high operating revenue of NT$2.17 billion, representing an annual growth rate of 10.7%. To ensure investors fully understand MSScorps' operational performance, the Company regularly discloses operating revenue and financial information in accordance with relevant laws and regulations. The consolidated financial information for the past four years is shown in the table below. Detailed financial information can also be obtained through the Market Observation Post System (MOPS) and the MSScorps website.

Unit: NT$ Thousand

Item \ Year		2025	2024	2023	2022
Generated Direct Economic Value	Operating Revenue	2,178,647	1,966,669	1,880,575	1,726,427
Distributed Economic Value	Operating Costs	960,110	821,363	660,499	601,943
	Operating Expenses	181,457	142,799	124,433	132,884
	Employee Benefits	981,193	867,879	751,406	648,435
	Cash Dividends to Shareholders	53,447	51,782	257,297	185,747
	Social Contribution Investments	660	660	620	860
	Income Tax Expenses (Note 2)	43,242	41,997	66,503	54,008
Retained Economic Value		(41,462)	40,189	19,817	102,550

Note 1: For detailed financial information, please refer to MSScorps' 2025 Consolidated Financial Report.
Note 2: Income tax expenses do not include deferred income tax expenses.
Note 3: For the cash dividends to shareholders distributed in 2025, please refer to The Company's 2025 shareholders' meeting Annual Report, page 51.

Profit performance over the past 4 years

Item \ Year	2025	2024	2023	2022
Return on Assets (ROA) (%)	0.05	1.87	6.78	8.85
Return on Equity (ROE) attributable to shareholders of owners of the parent (%)	(1.19)	2.27	10.17	12.93
Net income before tax as a percentage of paid-in capital (%)	2.22	21.72	72.42	79.53
Net profit margin (%)	(1.68)	3.30	13.89	16.68
Earnings per share (NT$)	(0.71)	1.34	5.59	6.67
Total assets (NT$ Million)	624	593	426	383
Operating profit (NT$ Million)	6	13	34	38

Note 1: The above information is consolidated financial information. For individual data, please refer to the standalone financial statements.

Government Subsidies

National Development Council

Loans for Accelerated Investment by Domestic Corporation

290,000

National Development Council

Intelligent Machinery Industry Promotion Program

3,149

Industrial Development Bureau, Ministry of Economic Affairs

R&D Investment Tax Credit

1,122

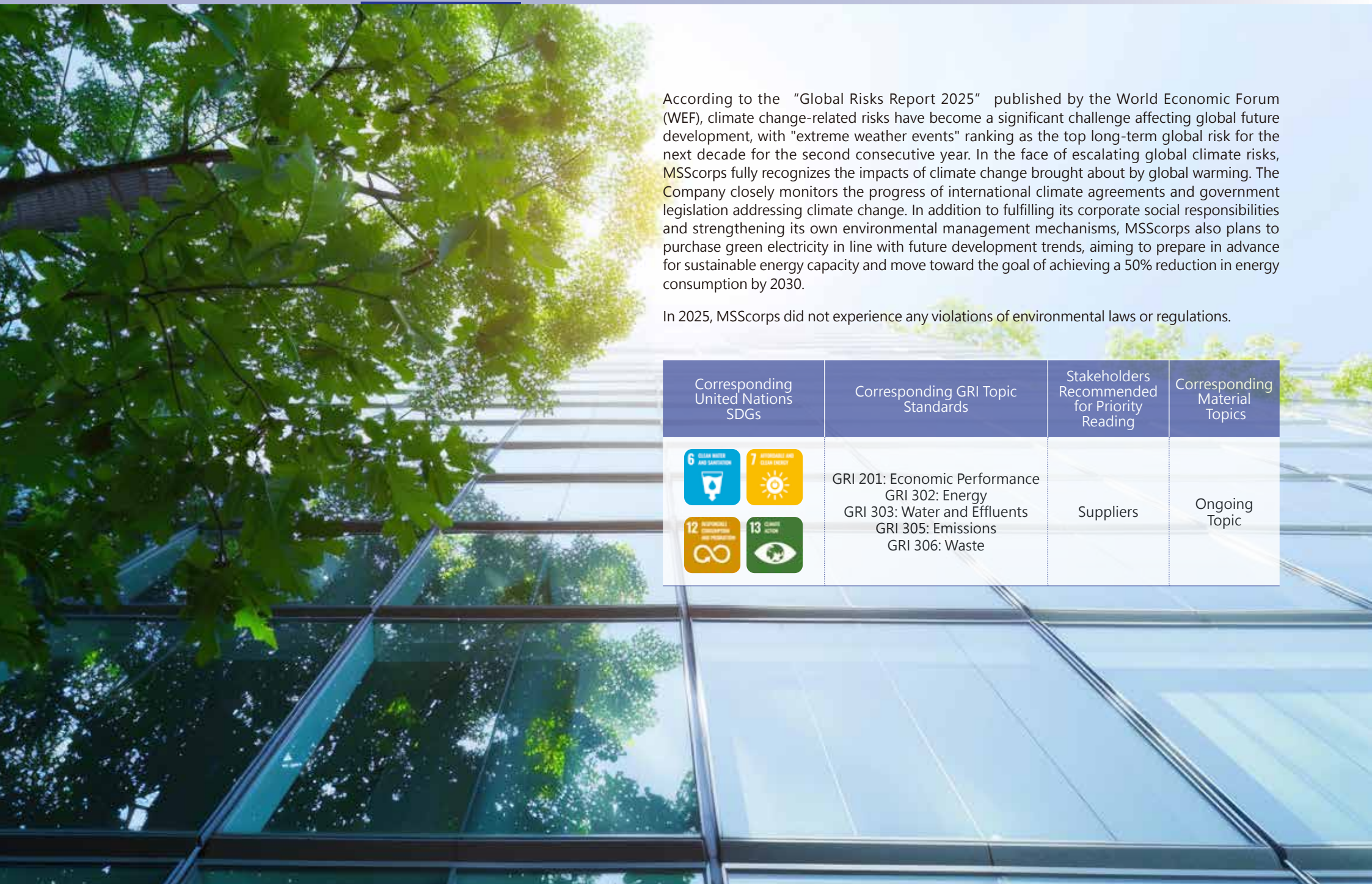
Total | **294,271**



1

Climate Strategy and Environmental Management

1.1 Climate Change Response 28
1.1.1 Climate Action(GRI 2 - 25、201 - 2) 28
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1.2.4 Biodiversity Management and Promotion 44
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1.3.1 Supplier Management (GRI 2-6) 48



According to the "Global Risks Report 2025" published by the World Economic Forum (WEF), climate change-related risks have become a significant challenge affecting global future development, with "extreme weather events" ranking as the top long-term global risk for the next decade for the second consecutive year. In the face of escalating global climate risks, MSScorps fully recognizes the impacts of climate change brought about by global warming. The Company closely monitors the progress of international climate agreements and government legislation addressing climate change. In addition to fulfilling its corporate social responsibilities and strengthening its own environmental management mechanisms, MSScorps also plans to purchase green electricity in line with future development trends, aiming to prepare in advance for sustainable energy capacity and move toward the goal of achieving a 50% reduction in energy consumption by 2030.

In 2025, MSScorps did not experience any violations of environmental laws or regulations.

Corresponding United Nations SDGs	Corresponding GRI Topic Standards	Stakeholders Recommended for Priority Reading	Corresponding Material Topics
6, 7, 12, 13	GRI 201: Economic Performance GRI 302: Energy GRI 303: Water and Effluents GRI 305: Emissions GRI 306: Waste	Suppliers	Ongoing Topic

1.1 Climate Change Response

1.1.1 Climate Action (GRI 2-25, 201-2)

In 2025, continuing the worsening trend of climate change from 2024, it became the third hottest year in global history. The global ocean heat content reached a record high, and the frequency and intensity of extreme weather events (such as heatwaves, floods, droughts, and intense storms) continued to rise, causing significant impacts on global society and the economy. The government of our country continues to promote the 2050 net-zero pathway, including the proposal of the 2035 Nationally Determined Contributions (NDC 3.0) and the strengthening of climate adaptation actions, to enhance the nation's overall carbon reduction capability and climate resilience. Publicly listed companies have also become pioneers in adaptation actions as required by regulations.

MSScorps has proactively addressed climate-related issues, and since 2022, the company has annually identified climate change risks and opportunities based on the Task Force on Climate-related Financial Disclosures (TCFD) framework. It discloses the potential financial impacts that MSScorps may face in the future and outlines response strategies to establish a comprehensive system for climate change adaptation. While mitigating the negative financial impacts of climate change, MSScorps also seeks transformation opportunities to explore new business prospects. The TCFD requires companies to establish a framework based on four core elements: "Governance," "Strategy," "Risk Management," and "Metrics and Targets," to effectively manage the risks and opportunities associated with climate change.

Each year, MSScorps' Climate Change Risk and Opportunity Assessment Team conducts evaluations, develops adaptation and mitigation measures, and submits the assessment results to the Board of Directors for approval. If the evaluation results indicate a company-wide major risk issue, the Office of the President simultaneously lists it for management and conducts regular tracking of the progress of response measures.

The division of responsibilities under the TCFD framework is as follows:

Board of Directors	Office of the President	Each business unit
• Decision-making on climate change management strategies and objectives • Supervision of MSScorps' climate change initiatives and management programs	• Cross-departmental communi-cation and strategic planning for climate change risks and opportunities • Management of climate change risk and opportunity strategic programs • Management of climate change risk and opportunity action plans	• Disclosure of risk and opportunity information • Execution of risk and opportunity action plans



MSScorps promotes the TCFD climate risk management system through the following nine steps: to systematically identify, evaluate, and manage climate-related risks and opportunities, incorporating the evaluation results into operational strategies and decision-making to enhance the company's ability to adapt to climate change. The related processes are as follows:

Climate Risk and Opportunity Identification and Risk Management Process

1. Convene all business units and assign responsibilities based on business characteristics.
2. Define the relevance of risks and opportunities to the Company's business.
3. Assess the potential impact of climate risks and opportunities on each department.
4. Through evaluations by each business unit, assess the degree of impact and likelihood of occurrence of climate risks and opportunities.
5. Identify significant climate risk and opportunity issues and create a matrix diagram.
6. Analyze the potential financial impacts of material issues and assess feasible response strategies.
7. Implement corresponding promotion strategies based on climate risks and opportunities, and establish qualitative or quantitative KPI indicators.
8. Regularly review strategy objectives and execution results, and adjust execution strategies planning accordingly.
9. Promptly activate response strategies when risks and opportunities occur, reducing losses from climate risk occurrences.

Four Core Elements	Description	Disclosure Items	Management Strategies and Action Plans	Implementation Status
 Governance	Explanation of how the organization manages climate-related risks and opportunities	Board of Directors' oversight of climate-related risks and opportunities	The Chairman serves as the convener, and executives are appointed respectively under the scopes of Environmental Protection (E), Social Responsibility (S), and Corporate Governance (G) to promote and implement related tasks.	• In alignment with corporate policy initiatives, the goal is to achieve carbon neutrality by 2050. • The Board of Directors regularly reviews sustainability progress, incorporating relevant results into board meeting agendas for oversight by the Board.
		Role of management in assessing and managing climate-related risks and opportunities	The Office of the President is responsible for the deliberation of ESG governance strategies and objectives, the review of systems or management policies and specific promotion plans (including climate change), and provides regular reports to the Board of Directors.	
 Strategy	Explanation of current and potential future climate-related risks and the possible financial impacts on the organization	Identified short-, medium-, and long-term climate-related risks and opportunities	Adjust MSScorps' operational direction in response to the development of national emission reduction policies.	• According to MSScorps' Climate Change Risk and Opportunity Assessment methodology, the short term is defined as 1 to 3 years, the medium term as 3 to 5 years, and the long term as more than 5 years. • Analyze the impact and contribution of Climate Change Risk and opportunity on operations based on the TCFD framework. • Identify the financial impacts of immediate and long-term climate trends.
		Impacts of climate-related risks and opportunities on business, strategy, and financial planning	Use scenario analysis to understand the impacts of climate change on MSScorps.	
		Enhance strategic resilience while considering different climate-related scenarios.	Integrate the SDGs into the decision-making process.	
 Risk Management	Explanation of the organization's processes for identifying, assessing, and managing climate-related risks	Process for identifying and assessing climate-related risks	Identify and assess risk and opportunity issues using a risk map and with reference to TCFD report recommendations.	• Considering industry characteristics, identify potential climate risks faced by MSScorps through the analysis of industry categories and relevant research, and by consulting external experts in a systematic manner. • Consider both transition and physical risks, and describe potential events, including the degree of financial impact, timing of impact (short, medium, long term), affected entities in the value chain, and likelihood of risk occurrence. • Aspects considered for opportunity issues include improving resource efficiency, adopting alternative energy, developing low-carbon products and services, expanding low-carbon product markets, and enhancing adaptability.
		Process for managing climate-related risks	Through participation of relevant departments in the "Risk Management Task Force," develop adaptation and mitigation strategies for the top three risks. The overall evaluation results and related response measures are submitted to the Board of Directors for approval.	
		How processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management framework	Annually review changes in policies, regulations, technologies, markets, and reputation related to transition risks and opportunities.	

Four Core Elements	Description	Disclosure Items	Management Strategies and Action Plans	Implementation Status
Metrics and Targets	Explanation of key indicators and targets used to assess and manage climate-related risks and opportunities	Scope 1, Scope 2, and Scope 3 greenhouse gas emissions and related risks	Set short-, medium-, and long-term greenhouse gas emission targets. The Company is currently in a production capacity expansion phase. Due to increases in both the number of equipment and employees, and with process evolution, carbon emissions cannot be effectively reduced. Carbon neutrality can only be achieved through the purchase of renewable energy or carbon credits.	• In 2025, greenhouse gas emissions increased by 4.72% compared with 2024. • Key climate-related KPI targets for 2025 and 2030 include reductions in greenhouse gas emissions, renewable energy usage, water and electricity consumption, and improvements in product design. For the greenhouse gas reduction part, considering the construction of the plant will be completed in 2026, the baseline year for reduction is set as 2026, with a reduction target of a 5% emission cut.
		Targets used to manage climate-related risks and opportunities and performance in implementing these targets	Plan and implement various energy-saving and carbon-reduction measures and programs.	• All newly purchased electrical appliances comply with energy efficiency levels 1~2. • All laboratory lighting in Taiwan was replaced with LED energy-saving tubes in 2025.



In terms of climate risks, these can be categorized into two major types: physical risks and transition risks. Physical risks are divided into long-term and immediate risks, while transition risks are divided into four types: policy and regulatory, technological, market, and reputational risks. Climate-related opportunities can be categorized into five major types: resource efficiency, energy sources, products and services, market, and resilience. MSScorps convened all business units to list climate risk and opportunity issues based on the relevance of each to the Company' s business operations. The Company then analyzed the financial impacts arising from the forms of risk and opportunity impacts and categorized them according to short-, medium-, and long-term time horizons (Note), identifying a total of 9 climate risks and 10 climate opportunities, as shown in the following table.

Note: The short term refers to a timeframe of 1 to 3 years, the medium term refers to 3 to 5 years, and the long term refers to more than 5 years.

Table of Climate Risk Categories and Impact Descriptions

Risk categories	Risk Items	Risk factor	Risk description	Impact form	Time scale	Countermeasure of MSScorps Co., Ltd.
Physical risk	Immediate	Increase in typhoon frequency and intensity	Increased frequency of severe typhoon strikes leading to operational disruptions or downtimes, potentially endangering employee safety.	• Increase in operating costs • Decrease in revenue	Short-term	• Coordinate with the disaster response procedures of each leasing plant. • Insure owned assets to transfer risk and cover losses. • Increase the laboratory scheduling capacity in different Regions to ensure production capacity.
		Increase in extreme rainfall events	Climate change may lead to extreme weather events such as heavy rain and flooding, causing delays in customer deliveries and resulting in financial impacts.	• Increase in operating costs • Decrease in revenue	Short-term	
	Long-term	Global temperature rise	Climate change may result in a rise in global average temperatures and sustained high temperatures, potentially leading to increased electricity usage (such as air conditioning) for the Company, thereby increasing electricity costs.	• Increase in operating costs • Decrease in revenue	Long-term	• Adopt air conditioning energy-saving measures to lower the building temperature. • Implement greenhouse gas reduction.
Risk of transformation	Policies and Regulations	Domestic government carbon fee collection	The government has implemented the "Carbon Fee Collection Method," which will levy a carbon fee on businesses with greenhouse gas emissions exceeding 25,000 metric tons CO2e. If they do not promptly audit or reduce emissions, companies will face fee assessments.	• Increase in operating costs	Short-term	• Replacement of energy-saving and carbon-reducing equipment: The workspace environment for employees has been entirely retrofitted with LED energy-saving lamps.
	Policies and Regulations	Greenhouse gas requirements and penalties	Climate change-related policies continue to evolve, with governments requiring disclosure of greenhouse gas emissions information. Non-compliance may result in penalties.	• Increase in operating costs	Medium-term	• Implement SBTi to prioritize carbon reduction for suppliers with high carbon emission impact and relevance. • Continue to implement third-party verification for greenhouse gas emissions to enhance the credibility of information disclosure.
	Technology	Cost expenditure for low-carbon transformation	Government and customer requirements for low-carbon solutions have led to increased research and development costs as the Company promotes low-carbon transformation and develops low-carbon energy-saving technologies to reduce its operational carbon emissions.	• Increase in operating costs	Long-term	• Committed to developing more advanced, low-energy-consuming testing and analysis services.

Risk categories	Risk Items	Risk factor	Risk description	Impact form	Time scale	Countermeasure of MSScorps Co., Ltd.
Risk of transformation	Market	Changes in customer preferences	As customer concerns about climate issues continue to rise, failure to establish carbon reduction goals may result in non-compliance with customer demands and international trends, leading to potential market elimination.	• Decrease in revenue	Long-term	• Continue to develop more advanced, low-energy-consuming testing and analysis technologies. • Continuously researching the latest market trends. • Evaluation plans to purchase green electricity.
		Energy resource price volatility risk	According to data provided by Taipower, if Taiwan replaces nuclear power with renewable energy and coal with natural gas in the future, electricity costs may increase.	• Increase in operating costs	Medium-term	• Reduce the electricity intensity per unit of revenue through equipment replacement and energy management systems.
	Reputation	Decline in brand reputation	According to international trends, the Company is integrating climate risks into its operational considerations. If the Company does not manage climate risks properly, it may reduce trust among stakeholders such as suppliers and customers, leading to negative impacts on brand goodwill. Decreased brand trust could result in decreased revenue and reputation loss.	• Decrease in revenue	Long-term	• Actively take specific actions to comply with policies, legal regulations, or climate-related international targets. • Strengthen sustainability-related education and training to raise employees' awareness of climate change and environmental protection.

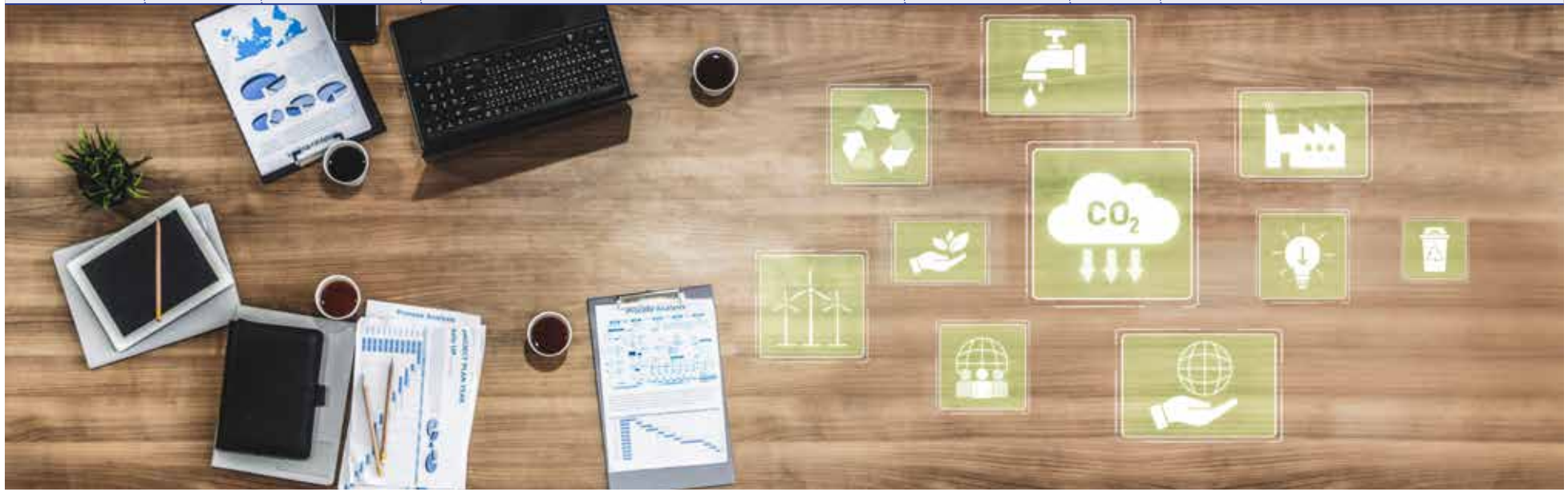


Table of Climate Opportunity Categories and Impact Descriptions

Opportunity format	Opportunity factors	Opportunity description	Impact form	Time scale	Countermeasure of MSScorps Co., Ltd.
Market	Entering the green product value chain	Providing advanced process analysis for low-carbon IC product manufacturers, actively collaborating with members of the Semiconductor Climate Consortium (SCC) to pursue opportunities, and working with partners in the green value chain to gradually achieve carbon neutrality. This will enhance the Company's reputation and improve relationships with stakeholders.	Increase in revenue	Medium-term	• Developing more advanced, low-carbon testing and analysis services not only increases Phison Technology's opportunities to enter new markets but also helps customers seize new market opportunities through new services.
	Understanding the trend and regulations of net-zero in the domestic and international semiconductor industry to expand globally.	Amid the Fourth Industrial Revolution and geopolitical tensions, the semiconductor industry is facing de-Taiwanization. Potential Customers of The Company are shifting towards semiconductor industries in various countries, each with different levels of climate-related requirements for their partner companies. If The Company can achieve its sustainable transformation goals early on, it can seize the opportunity in the global market.	Increase in revenue	Medium-term	• Increasing the carbon reduction percentage of high electricity consumption manufacturers. • Deepening supplier collaboration on carbon reduction to create a low-carbon supply chain.
Energy Source	Purchasing renewable energy	Using renewable energy can reduce the emission of greenhouse gases such as carbon dioxide produced by fossil fuels, helping to lower carbon tax levies.	Saving operating costs	Short-term	• Purchasing the latest energy-saving equipment and build more efficient systems to improve energy efficiency and save operating costs. • Purchasing green electricity/green energy certificates.
Products and Services	Developing low-carbon services to meet customer and market needs	Establishing partnerships with upstream and downstream suppliers or collaborating with industry, government, and academia to develop innovative solutions to address climate change challenges and promote the development of a circular economy.	Increase in revenue	Long-term	• In response to changes in market trends, the development of low-carbon and high-efficiency energy-saving technologies may lead to greater competitiveness, an increase in customer orders, and consequently enhanced company profitability: Implement green manufacturing via video boarding; replacing in-person attendance with a video platform allowing customers to avoid traveling to the plant, thus saving time and reducing carbon emissions. This not only optimizes the establishment of the company's own information security environment but also creates a time-zone and blind-spot-free video boarding platform for customers.
	Decarbonizing service processes	Optimizing the establishment of new service centers in various countries to minimize the carbon footprint associated with sample transportation and employee commuting during service provision.	Saving operating costs	Short-term	• Purchase the latest energy-saving equipment and build more efficient systems to improve energy efficiency and save operating costs.

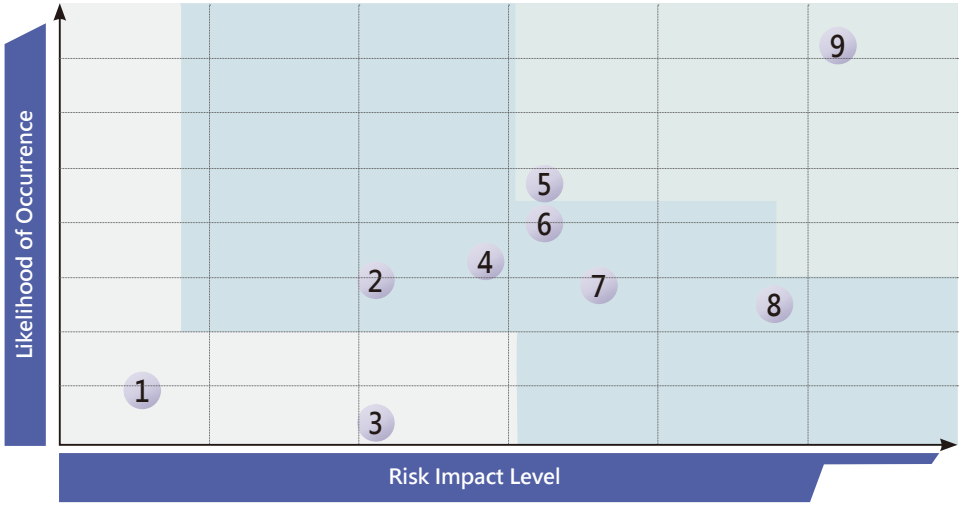
Opportunity format	Opportunity factors	Opportunity description	Impact form	Time scale	Countermeasure of MSScorps Co., Ltd.
Resource efficiency	Resource recycling and increased use of environmentally friendly products	Reduce the consumption of cardboard boxes, the use of plastics, and the generation of waste in transportation. Recycle laboratory waste liquids and prioritize green procurement for office supplies.	Saving operating costs	Short-term	• Ensure laboratory waste complies with regulations and reduces environmental impact.
	Enhancing energy use efficiency	Through greenhouse gas Scope 1 and Scope 2 inventory, identify energy consumption hotspots, and improve energy efficiency in these areas to reduce future carbon cost expenditures.	Saving operating costs	Short-term	• The R&D center and laboratories purchase the latest energy-saving equipment and build more efficient systems; the company replaces lighting, air conditioning, and hybrid vehicles with more energy-efficient alternatives to improve energy efficiency and save operating costs. • Reliability testing equipment uses environmentally friendly refrigerants; low-energy and low-carbon testing services are developed.
	Enhancing water resource use efficiency	Improving water resource utilization efficiency can reduce the occurrence of water shortages and lower water expenses.	Saving operating costs	Medium-term	• Review the rationality and appropriateness of water resource usage to reduce experimental costs and minimize resource waste.
Resilience	Regularly disclosing climate information to gain public sector incentives and investor funding	In response to climate change, such as the transformational risks posed by policy and regulations, regular disclosure of climate-related risks and opportunities can attract more investors and access new sources of capital.	Increase in revenue	Short-term	• Continuously prioritize and allocate resources to promote ESG, comprehensively deepening the three aspects of ESG through the "Sustainability Strategy Blueprint."
	Applying intelligent systems can enhance the adaptive capacity to address physical risks.	The frequency of extreme weather events is increasing. By utilizing intelligent E-systems to monitor the process of sample collection and delivery, the probability of operational disruptions and potential losses can be reduced, thereby enhancing efficiency and resilience in addressing physical climate risks.	Saving operating costs	Long-term	• Optimize the Smart E system to enhance cross-departmental efficiency.

Based on the above climate issues, each business unit evaluates the degree of impact and likelihood of climate risks and opportunities by completing the Climate Risk and Opportunity Questionnaire to determine material climate topics.

2025 MSScorps' TCFD risk and opportunity identification results are shown in the following matrix charts. Statistical analysis identified two major climate risks and three major climate opportunities.

Note: The materiality threshold is determined by the sum of the average scores for the degree of impact and the likelihood of occurrence of each climate risk/opportunity topic. Those with a score above PR 75 are considered material.

Climate Risk Matrix



1. Greenhouse gas requirements and penalties
2. Global temperature rise
3. Increase in extreme rainfall events
4. Changes in customer preferences
5. Cost expenditure for low-carbon transformation
6. Decline in brand reputation
7. Domestic government carbon fee collection
8. Increase in typhoon frequency and intensity
9. Energy resource price volatility risk

Climate Opportunity Matrix



1. Purchasing renewable energy
2. Resource recycling and increased use of environmentally friendly products
3. Developing low-carbon services to meet customer and market needs
4. Enhancing water resource use efficiency
5. Regularly disclosing climate information to gain public sector incentives and investor funding
6. Entering the green product value chain
7. Applying intelligent systems can enhance the adaptive capacity to address physical risks.
8. Enhancing energy use efficiency
9. Decarbonizing service processes
10. Understanding the trend and regulations of net-zero in the domestic and international semiconductor industry to expand globally.

The nine climate risks were ranked according to the total of their impact level and likelihood scores, in descending order as follows: energy and resource price volatility risk, increased frequency and intensity of typhoons, cost expenditure for low-carbon transformation, decrease in brand goodwill, shift in customer preferences, domestic government carbon fee collection, rising global average temperatures, increased incidents of extreme rainfall, and greenhouse gas requirements and penalties. The ten climate opportunities were ranked according to the total of their impact level and likelihood scores, in descending order as follows: understanding the trend and regulations of net-zero in the domestic and international semiconductor industry to expand globally, decarbonization of service processes, applying intelligent systems can enhance the adaptive capacity to address physical risks, entering the value chain of green products, improving energy efficiency, regularly disclosing climate information can help access government incentive policies and attract investment funds from investors, resource recycling and increased use of environmentally friendly products, purchasing renewable energy, R&D of low-carbon services to meet customer and market demands, and improving water resource utilization efficiency.

In the risk matrix, the two climate-related risks identified within the red boxes (energy and resource price volatility risk, cost expenditure for low-carbon transformation) were determined to be MSScorps' material climate risks for 2025. Additionally, the material climate risk from 2024 (rising global average temperatures) will continue to be managed as an ongoing measure to assist decision-makers in promptly formulating strategies to mitigate climate risks and facilitate communication with stakeholders to promote relevant response measures.

In the opportunity matrix, the material climate opportunities identified (understanding the trend and regulations of net-zero in the domestic and international semiconductor industry to expand globally, decarbonization of service processes, applying intelligent systems can enhance the adaptive capacity to address physical risks) are located within the red boxes. Additionally, to maintain the continuity of climate opportunities, MSScorps has continued to manage the year 2024's material climate opportunity (entering the value chain of green products) to indicate the types of products and service directions that can be developed in response to future climate change impacts.

At the same time, the main responsible departments, current strategies, indicators and KPIs, future action plans, and expected KPIs for the listed material climate risks and opportunities are described as follows:

Table of Strategies, Corresponding Indicators, and Targets for Responding to Material Climate Risks

Risk categories	Risk factor	2025 Strategies, Indicators, and KPIs.	Future action plans	Planned KPI Indicators
Transitionrisk: market	Energy resource price volatility risk	• Utilize the Smart E-System and adopt low-energy/high-efficiency equipment. • Use system-based scheduling management to increase customer project volume.	• Optimize the Smart E system to enhance cross-departmental efficiency. • Actively improve energy efficiency and optimize resource management processes to enhance energy stability. • Introduce ISO 50001 for energy management.	• Set the maintenance and update frequency of the Smart E-System. • Reduce sample delivery frequency and carbon emissions through system scheduling.
Transition risk: technology	Cost expenditure for low-carbon transformation	• Replace outdated equipment and introduce new energy-efficient instrumentation and equipment.	• Gradually implement energy transition and introduce the use of renewable energy.	• Inventory outdated equipment that has reached the end of its useful life and gradually replace it with new energy-efficient instrumentation.
Long-term physical risks	Global temperature rise	• Continuously ensure owned assets to ensure the transfer of risk and the ability to cover losses.	• Carry out greenhouse gas reduction actions. • Introduce ISO 50001 for energy management. • While reducing operating costs, actively allocate resources to reduce the carbon footprint caused by operational activities.	• In response to the Paris Agreement and to address the challenges of global warming, MSScorps follows the SBTi 1.5° C carbon reduction methodology and will set annual absolute greenhouse gas emissions reduction targets starting in 2028 to move toward the long-term goal of carbon neutrality.

Table of Strategies, Corresponding Indicators, and Targets for Responding to Material Climate Opportunities

Opportunity format	Opportunity factors	2025 Strategies, Indicators, and KPIs.	Future action plans	Planned KPI Indicators
Products and Services	Decarbonizing service processes	• Utilize the Smart E system to facilitate interdepartmental communication, reduce manual order entry error rates, and enhance reconciliation efficiency. • Use the carbon management system to calculate carbon emissions and carbon footprints.	• Optimize the Smart E system to enhance cross-departmental efficiency. • By calculating the carbon footprint of each service process, identify carbon emission hotspots and establish carbon reduction guidelines. • Establish a sustainable supply chain management mechanism to ensure transparency in product or service carbon footprints and implement reduction measures. • Ensure that all product lines are 100% compliant with customer requirements as well as local environmental regulations, energy efficiency labels, and safety certification standards.	• Set the maintenance and update frequency of the Smart E-System. • Maintain an inventory of carbon footprint assessments for services. • The R&D center and laboratories procure the latest energy-saving equipment and build more efficient systems; the Company also replaces lighting, air conditioning units, and fuel vehicles with more energy-efficient alternatives to improve energy use efficiency and reduce operating costs.
Market	Understanding the trend and regulations of net-zero in the domestic and international semiconductor industry to expand globally.	The Office of the President discusses strategies and implementation directions, reporting periodically to the Chairman to evaluate MSScorps' climate risk management process.	• The Sustainability Committee tracks and revises climate-related policies for MSScorps' domestic and overseas operation sites. • Establish a climate risk management process.	• Conduct assessments of compliance with climate policies and regulations. • Track the implementation rate of the climate risk management process.
Resilience	Applying intelligent systems can enhance the adaptive capacity to address physical risks.	Implement the Smart E-System to monitor the process of sample collection and delivery, with a plan for 30% of sample collection and delivery projects to utilize system monitoring.	Set baseline processing benchmarks for each stage of sample collection and delivery. For projects where monitoring indicates a delay, promptly investigate the reasons and initiate a project contingency plan.	Plan to implement the E-System monitoring process to achieve a project coverage rate of 60% by 2028.
Market	Entering the green product value chain	Discuss the strategy of entering the value chain of green products and evaluate the enhancement of market competitiveness through the design of low-carbon testing services.	• Promote an innovative culture within the organization and continuously optimize patent and technology deployment to enhance competitiveness while increasing the proportion of R&D personnel among total employees. • In response to changing market trends, develop low-carbon and high-efficiency energy-saving technologies to improve competitiveness, increase customer orders, and thereby enhance company profitability. • Develop higher-end, low-carbon analytical testing services, which not only increase MSScorps' opportunities to enter new markets but also help customers seize new market opportunities through these new services.	Develop green resource businesses, reduce product carbon footprints, and actively establish feasible circular economy models.

1.1.2 GHG Emissions and Management (GRI 305-1, 305-2)

As a comprehensive technology service provider in the tech industry, MSScorps offers customized product development and services to global clients. Starting from 2025, in compliance with ISO 14064-1:2018 and the guidelines from the Taiwan Ministry of Environment on greenhouse gas verification, MSScorps has established a greenhouse gas inventory management process. A preliminary calculation of MSScorps' 2025 greenhouse gas emissions has been conducted. The organizational boundary for the inventory follows the operational control approach and covers the Hsinchu Operational Headquarters, Hsinchu Material Analysis Division, Zhubei Operational Site, and Tainan Science Park branch. Emission calculations are conducted for Scope 1 direct greenhouse gas emissions, Scope 2 energy indirect greenhouse gas emissions, and Scope 3 business travel emissions. MSScorps has introduced inventory and third-party verification mechanisms to fully understand the situation of greenhouse gas emissions. In the future, the scope of verification will gradually expand to include buildings, overseas operating sites, and subsidiaries for greenhouse gas inventory and third-party verification.

▪ Greenhouse gas emissions

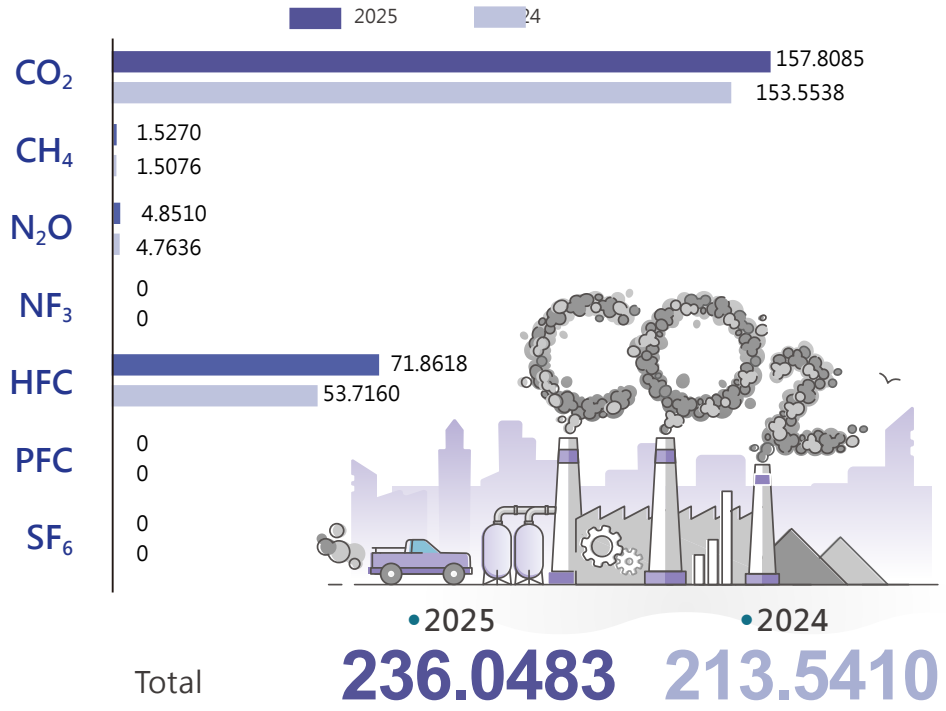
In 2025, MSScorps' greenhouse gas emissions (Scope 1 to Scope 3) totaled 6,184.6962 metric tons of CO2e per year. The greenhouse gases included CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3, with the highest proportion from purchased electricity usage. In 2025, MSScorps' Scope 1 direct greenhouse gas emissions totaled 213.8154 metric tons of CO2e, and Scope 2 indirect greenhouse gas emissions from imported energy amounted to 4,686.1516 metric tons of CO2e. These figures were inventoried according to the ISO 14064-1:2018 version and obtained third-party verification. In 2025, MSScorps simultaneously strengthened energy management and energy-saving measures. All newly purchased electrical appliances complied with energy efficiency levels 1–2, and the replacement of laboratory lighting in Taiwan with LED energy-saving tubes was completed to improve energy efficiency. Despite continued expansion in operations and capacity, Scope 1 and Scope 2 greenhouse gas emissions still decreased by 0.13% compared to the previous year. As business continues to grow, MSScorps will continue to strengthen energy management and energy-saving measures in the future to improve energy efficiency and reduce the impact of operational growth on the environment.

Scope 1 and Scope 2 greenhouse gas emissions

Unit: tCO_2e

By Scope		2025	2024
Scope 1	Mobile combustion	164.1865	159.8249
	Fugitive emissions	71.8618	53.7160
Subtotal		236.0483	213.5410
Scope 2	Purchased electricity	4,245.3834	4,273.7189
Total		4,481.4317	4,487.2599

Types of Scope 1 and Scope 2 greenhouse gas emissions





▪ Scope 3 greenhouse gas emissions

MSScorps aims to understand its operational and upstream and downstream activity emissions. After comprehensive inventory and assessment, emissions were identified and screened. MSScorps' Scope 3 emissions include indirect emissions generated from transportation (including employee business travel and operational waste transportation), as well as indirect emissions from the use of products by the organization (including the purchase of tap water, upstream extraction and transmission and distribution losses of purchased electricity and fuel, and subsequent incineration and chemical treatment of solid and liquid waste generated by operations) and downstream leased assets. In 2025, Scope 3 emissions totaled 1,284.7292 metric tons of CO2e, an increase of 26.11% compared with 2024, primarily due to the expansion of the company's operations and increased service capacity, which led to simultaneous increases in business travel, waste treatment, and other value chain-related emissions. Faced with the challenges of emission management brought by operational growth, MSScorps continues to strengthen value chain emission management and promotes low-carbon transportation measures for employees by providing subsidies for full-time employees to purchase electric vehicles, encouraging green commuting. In 2025, a total of 2 full-time employees applied for a subsidy for purchasing electric motorcycles, with each receiving NT$8,000; additionally, 3 full-time employees applied for a subsidy for purchasing electric vehicles, with each receiving NT$20,000. By increasing the proportion of low-carbon transportation use, the aim is to gradually reduce carbon emissions from transportation.

Scope 3 greenhouse gas emissions

Unit: Metric tons CO_2e

By Scope		2025	2024
Upstream activities	Purchased products and services	3.2407	2.9819
	Fuel- and energy-related activities	1,004.9594	918.2278
	Business travel	11.1813	7.6349
Downstream activities	Downstream transportation and distribution	0.1628	0.1115
	Disposal of solid and liquid related waste	1.5858	1.3504
	Downstream leased assets	263.5991	88.4475
Total		**1,284.7292**	**1,018.7540**

Note: The GWP values are based on the IPCC Sixth Assessment Report 2021, and the greenhouse gas emissions are referenced from the Ministry of Environment's Greenhouse Gas Emission Factor Management Table (Version 6.0.4).

1.2 Energy, Resources and Waste Management

1.2.1 Energy Policy and Management (GRI 302-1)

As a member of the global technology supply chain, MSScorps actively plans various resource conservation programs, energy-saving and carbon-reduction measures, and corporate sustainability initiatives. It is currently refining its energy management mechanisms by reviewing and calculating internal energy consumption and tracking energy use to implement reduction measures and optimize energy efficiency.

▪ Energy Use

In 2025, MSScorps' energy use inventory covered the Hsinchu Operations Headquarters, Hsinchu Material Analysis Division, Zhubei Operational Site, and Tainan Science Park branch. MSScorps primarily uses energy that includes electricity and gasoline/diesel, sourced from government-operated power plants and gas stations. Among these, electricity constitutes the main part of MSScorps' energy consumption, while the remaining portion includes a small use of fossil fuels (diesel, gasoline), with gasoline mainly used for company vehicles and diesel mainly for generators. In addition, to promote low-carbon transportation and reduce indirect emissions from employee commuting while supporting green energy, MSScorps provides subsidies for employees to purchase electric motorcycles. Employees who present proof of purchase can receive a subsidy of NT$8,000, which also helps reduce Scope 3 greenhouse gas emissions from employee commuting.

Energy Use at Each Operating Site in 2025

Operating Site / Energy Use	Purchased electricity (kWh)	Gasoline (liters)	Diesel (liters)	Energy Use (GJ)	Percentage of purchased electricity in total energy use (%)
Hsinchu Operational Headquarters	687,945.030	-	2,662.77	2,572.76	7.18%
Hsinchu Material Analysis Division	1,904,401.000	67136.22	-	8,969.13	19.88%
Zhubei Operational Site	5,845,701.000	-	-	21,044.29	61.02%
Tainan Science Park branch	518,456.828	1110.54	-	1,901.38	5.41%
Total	**8,956,503.86**	**68,246.76**	**2,662.77**	**34,487.56**	**93.49%**

Note 1: The calorific values for purchased electricity, automotive gasoline, and diesel are all sourced from the "Unit Calorific Value Table of Energy Products" by the Bureau of Energy, Ministry of Economic Affairs, and the latest announcements by the Climate Change Office of the Ministry of Environment. Conversions are performed according to the units listed in the table. The purchased electricity uses 860 kcal per kWh, automotive gasoline uses 7,520 kcal per liter, and diesel uses 8,629 kcal per liter.
Note 2: Each kilocalorie is calculated as 4.186 kilojoules.
Note 3: Energy use mainly comes from gasoline consumption by company vehicles and electricity used by equipment and facilities. The Administrative Management Division is responsible for compiling electricity and fuel consumption data each month based on utility and fuel bills.

1.2.2 Water Resource Management (GRI 303-3, 303-4, 303-5)

Since MSScorps primarily provides high-tech testing services rather than general manufacturing or production, its laboratories consume relatively little water. The main water usage is for administrative purposes (such as drinking water and restrooms), with consumption levels similar to those of general office buildings. Upon assessment, all MSScorps facilities and offices source their water from the Taiwan Water Corporation. As the Company' s processes do not generate additional wastewater, all discharged water is classified as domestic wastewater and is uniformly discharged through building pipelines. Therefore, there is no significant environmental impact on water resources or the ecosystems of water sources. In 2025, the water withdrawal from third-party suppliers for MSScorps was 13.67 million liters, an increase of 6.8% compared to 2024. This was primarily due to expanded operational development needs in 2025, leading to adjustments in staffing, the establishment of new plant equipment, and changes in capacity allocation, which collectively raised the overall water demand. In the future, MSScorps will continue to review various water demands, assess water resource usage efficiency, and identify improvement opportunities. By optimizing experimental processes and equipment management, it aims to enhance the effectiveness of water resource usage, reduce resource waste, and balance operational development with environmental sustainability.

▪ Third-party water supply sources

▌Third-party water supply volume ▐

Unit: Million liters

Target	2025	2024	2023	2022
Hsinchu Operational Headquarters	2.57	2.9	2.9	2.5
Hsinchu Material Analysis Division	2.41	2.5	2.2	2.5
Zhubei Operational Site	8.51	7.2	5.2	2.0
Tainan Science Park branch	0.18	0.2	0.2	1.0
Total Water Consumption	13.67	12.8	10.5	9.0
Total Water Discharge	13.67	12.8	10.5	9.0

Note 1: 100% of water is sourced from third-party tap water and does not include surface water or groundwater.
Note 2: MSScorps includes the Hsinchu Operational Headquarters, Materials Analysis Division, Zhubei Operational Site, and Tainan Science Park branch.

▪ Water conservation

Although MSScorps' overall water consumption is relatively low, under the premise of regarding sustainable development as its long-term business goal, the Company remains committed to water resource management and minimizing unnecessary water use from multiple aspects. The specific measures are as follows:

• Strengthen employees' awareness of water conservation

Through supervisor promotions and internal communication mechanisms, promote water conservation concepts, enhance employees' awareness of water resource management, and integrate water-saving concepts into daily operational activities.

• Implement inspection and maintenance of water equipment

Conduct regular inspections of water equipment and pipelines for leased buildings and operational sites to reduce water resource waste caused by equipment anomalies or pipeline issues.

• Introduce water-saving equipment to improve utilization efficiency

Gradually adopt water-saving faucets and other water-saving equipment to improve water resource utilization efficiency through equipment improvement, thereby reducing daily water consumption.

• Continuously review the rationality of water resource usage

In the future, we will continue to inventory the water usage at each operating site, review the rationality and appropriateness of water resource usage, and assess the optimization of water processes and improvement measures to reduce resource waste while balancing operational needs.

1.2.3 Waste Policy and Management (GRI 306-3)

MSScorps' business model is based on providing professional services rather than manufacturing. The main waste generated consists of general waste and hazardous waste. General waste refers to employees' domestic garbage, while hazardous industrial waste mainly comes from laboratory-generated chemical waste liquids and electronic component scrap. In 2025, MSScorps generated 3.19 metric tons of general industrial waste and 0.71 metric tons of hazardous industrial waste. For waste liquids and related waste generated by laboratories, MSScorps classifies and manages all materials according to relevant regulations and entrusts all hazardous waste to qualified waste disposal contractors for proper handling. This ensures that hazardous waste is disposed of in a manner that meets environmental protection requirements and poses no harm to the environment and human health. For certain sites (headquarters and Zhubei site), general industrial waste is collectively managed by the building management committee.

To reduce the impact of operational activities on the environment, MSScorps has established a comprehensive Waste Management mechanism and implements proper waste management through the following measures:

1. Each department classifies and stores waste based on its characteristics, then identifies legally authorized disposal and treatment vendors according to waste type. Contracts are signed only after verifying environmental permits and conducting evaluations. Annual on-site audits are conducted on waste treatment vendors, assessing environmental, safety, and health compliance, waste storage area management, pollution prevention equipment operations, and on-site safety management, to determine whether to continue cooperation.
2. Each year, third-party testing organizations conduct hazardous industrial waste characteristic tests as required by law to confirm that the waste properties correspond to the correct waste codes and treatment methods.
3. Regular inspections of waste storage areas are conducted to verify waste classification and storage conditions, environmental safety, and compliance with legal requirements.
4. Before waste leaves the premises, the "Industrial Waste Entrustment Joint Processing Control Delivery Triplicate Form" must be completed. All transport vehicles must be equipped with GPS tracking systems to monitor the waste removal process and ensure proper delivery to treatment facilities. After confirming receipt of the waste by the treatment facility, MSScorps verifies on the Ministry of Environment's online system that the waste removal and treatment vendors have completed their disposal reporting to ensure legal final treatment of waste.

Waste generation situation for 2025

Unit: Metric tons

Category	Composition	Output Volume	Outsourced Disposal Volume
Hazardous Waste	Chemical waste liquids	0.71	0.71
Genera Category	General waste generated from business activities	1.60	1.60
	Plastic Category	1.39	1.39
Waste liquid - None hazardous components		0.20	0.20
Total		3.90	3.90

Note 1: Excludes household waste generated by offices.

Outsourced Waste Disposal Situation for 2025

Unit: Metric tons

Category	Disposal methods	Outsourced Disposal Volume
Hazardous Category	Chemical treatment	0.71
General Category	Incineration treatment	3.19
Total		3.90

Note 1: The coverage includes the Hsinchu Operational Headquarters, Hsinchu Material Analysis Division, and Zhubei Operational Site.
Note 2: The general and hazardous waste categories refer to the Waste Disposal Act regulations of Taiwan.
Note 3: Description of the calculation method: outsourced treatment external to the plant is calculated based on the actual weighed weight.
Note 4: Direct disposal methods include incineration, landfill, solidification, and chemical treatment.
Note 5: Chemical waste liquids generated by laboratories are regularly collected and treated by qualified waste management contractors.
Note 6: All hazardous waste is collected and treated by qualified waste management contractors.
Note 7: Waste currently generated by laboratories cannot be recycled or reused.



1.2.4 Biodiversity Management and Promotion

In recent years, most issues of concern among stakeholders have focused on climate-related risks, and biodiversity loss has gradually become an important topic of concern for corporate sustainable development. MSScorps places great importance on the potential impact of its business activities on the natural environment. The Company carefully evaluates and confirms that all its global production sites and office areas are not located in environmentally protected areas, regions rich in biodiversity, or restored habitats. Currently, MSScorps' operational sites are all located within industrial parks and urban commercial zones, and have no impact on species listed as endangered under the International Union for Conservation of Nature (IUCN) Red List or national conservation lists, nor are they situated in globally or nationally recognized important biodiversity areas. To implement the concept of biodiversity conservation, the Chairman of MSScorps has signed the "MSScorps Biodiversity and No Deforestation Commitment," pledging to take responsibility for mitigating impacts on the overall ecological environment by continuously improving its activities, products, and services, and by promoting biodiversity conservation and reforestation initiatives. Through the supervision and promotion of its corporate sustainability governance organization, it begins internally, advocating for the prevention of deforestation across its value chain and all operating sites. It continues to plan and implement the sequential approach of avoidance, minimization, restoration, and biodiversity offsets, systematically introducing Nature-based Solutions (NbS) to achieve the shared goals of No Net Loss and Net Positive Impact. This demonstrates MSScorps' commitment to ecological conservation. At the same time, biodiversity and no-deforestation requirements have been incorporated into the Supplier Code of Conduct, requiring suppliers' compliance and encouraging value chain partners to jointly support biodiversity.

MSScorps Biodiversity and No Deforestation Commitment

Human economic activities have led to environmental degradation and the loss of biological resources, threatening ecological balance. MSScorps is committed to beginning with its own operations and calling upon its supply chain partners to jointly support biodiversity conservation and forest preservation, thereby promoting the well-being of humanity and the planet while addressing the environmental and ecological challenges posed by climate change.

1. Avoid establishing factories or engaging in business activities near global or nationally important biodiversity areas.
2. Conduct regular biodiversity risk assessments and, according to priority, establish targets and adopt mitigation measures such as avoidance, minimization, restoration, and offsetting to reduce ecological impact and achieve No Net Loss.
3. Aim to achieve Net Positive Impact on the natural environment and no gross deforestation by 2050, dedicating efforts to biodiversity preservation and complying with international and local forest-related laws or specific standards, without engaging in deforestation.
4. Actively collaborate with suppliers and external stakeholders to support biodiversity conservation projects.
5. Promote biodiversity awareness, enhance public understanding of ecological conservation, and encourage conservation action.
6. Actively respond to initiatives for biodiversity preservation such as the United Nations Convention on Biological Diversity (CBD).

MSScorps' Actions

To more proactively respond to the Global Goal for Nature and continue paying attention to the ecological environment, respecting ecological balance, and protecting endangered species. MSScorps will gradually establish assessment methods and indicators for evaluating its dependency and impact on nature and biodiversity by 2026, along with related work objectives. At the same time, to support the concept of ecological sustainability and forest circularity, MSScorps has completely replaced petrochemical cleaning agents at its operating sites in Taiwan with eco-friendly hand soap and dishwashing liquid made from wood vinegar extracted through the carbonization of trimmed branches from campus trees. MSScorps is committed to achieving a Nature Positive contribution by 2050 and has established biodiversity and no-deforestation requirements for suppliers, including protecting the ecological environment, prohibiting deforestation, preserving natural habitats, and preventing land contamination.

MSScorps also conducts environmental impact assessments in accordance with local environmental protection regulations to avoid any harm to biodiversity conservation from its business activities. It adopts environmentally friendly technology to actively reduce pollution, strictly complies with environmental regulations, and carries out regular inspections each year to ensure that wastewater, exhaust gas, waste treatment, and noise emissions all meet legal requirements.



1.3 Sustainable Supply Chain (GRI 204-1)

Suppliers play an extremely important role among MSScorps' strategic partners. MSScorps expects to work together with suppliers to build a sustainable service value chain, committing to implementing responsible procurement and establishing close collaborative relationships with supply chain partners in terms of technology, quality, delivery timelines, human rights, environmental safety, and more. Together, they move toward a more sustainable future. Therefore, responsible procurement has been listed as one of the six major sustainability strategies of MSScorps. Facing the severe challenges of climate change, further strengthen green innovation and climate resilience, and tirelessly work together to create a low-carbon supply chain. MSScorps implements the company's core "MSS (Master, Service, Satisfaction)" mission throughout all aspects of supply chain management. While providing high-value products and services to customers, the Supplier Code of Conduct serves as the foundation for dialogue. Through institutionalized management and deepened collaboration with suppliers, MSScorps is committed to building a highly resilient supply chain system that provides optimal solutions for customers while also reducing environmental and social risks. This establishes a proactive and responsible value chain network. By cooperating with all suppliers (including raw materials, components, agents, and subcontractors), MSScorps is prepared to address changes in the external environment.

Short-term

- Continuously conduct regular evaluations and audits of suppliers.

Medium-term

- Establish a planned procurement system as a basis for advance planning, allowing effective control of resource allocation and budgeting to enhance overall procurement efficiency.
- Continuously develop and increase the proportion of local suppliers.

Long-term

- Develop a predictive and stable procurement plan so that the needs of each unit can be standardized and scheduled regularly, which helps improve supply chain management efficiency and reduce ad hoc procurement costs.
- In line with production and sales demands, place orders six months in advance to respond to unforeseen pandemics or other risks.

Supply Chain Model

In 2025, there were approximately 230 collaborating suppliers with procurement orders with MSScorps, an increase of 21 from 2024. For many years, MSScorps has actively promoted and implemented localized procurement, which not only shortens product delivery times and reduces the environmental footprint of raw materials required for manufacturing but also indirectly increases employment opportunities and promotes social and economic development. In addition, MSScorps, recognized as a large third-party laboratory by major domestic and international clients, ensures that all equipment procured meets client verification requirements. Except for large equipment that must be purchased from internationally renowned manufacturers, other items such as frequently used consumables, instruments, chemicals, outsourcing, and testing peripherals are procured with sustainability as a guiding principle. The Company comprehensively considers energy-saving and environmental protection factors across multiple stages—including procurement, logistics, recycling, and reuse—to actively reduce the carbon footprint of value chain activities. Together with suppliers, MSScorps fulfills its social responsibilities in environmental protection and energy conservation, prioritizing goods produced locally and by environmentally friendly suppliers (products bearing eco-labels or recognized by the Ministry of Environment as made of recycled materials), thereby building a green supply chain. To enhance supply chain resilience, in 2025, MSScorps actively developed domestic suppliers and established procurement relationships with 29 domestic suppliers to ensure an uninterrupted supply chain and operational cost advantages.

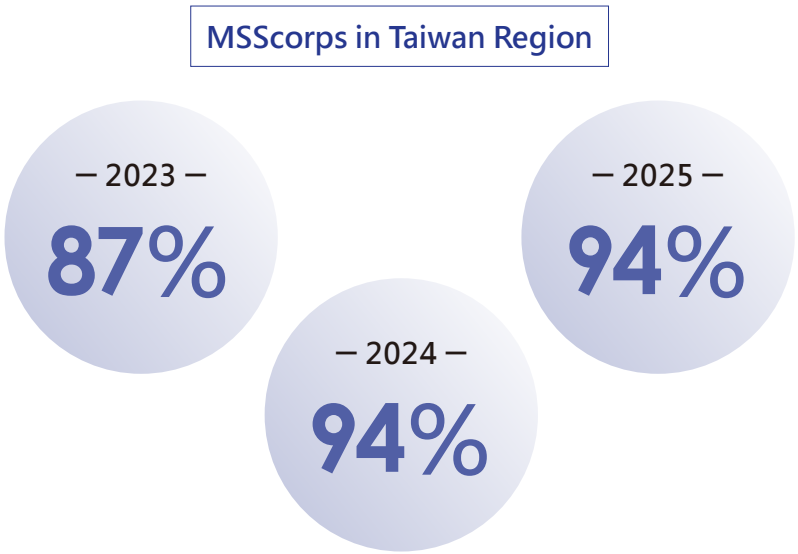
In 2025, MSScorps's annual procurement amount in the Taiwan Region was NTD 308,191,251, with domestic suppliers accounting for approximately 94% and international suppliers accounting for approximately 6%. In the future, MSScorps will continue to implement a localized procurement strategy by prioritizing the use of domestic supplier resources, while maintaining quality, technological capability, and supply stability. This approach aims to promote local industry development, enhance supply chain resilience, and create local economic benefits. In addition, MSScorps also implements green procurement for internal administrative equipment, purchasing eco-labeled toner cartridges, copiers, multifunction machines, desktop computers, and laptops to ensure the sustainability of corporate administrative operations.

Supplier Procurement Amount Ratio

Year / Category		2025		2024		2023	
		Procurement Amount (NT$)	%	Procurement Amount (NT$)	%	Procurement Amount (NT$)	%
MSScorps in Taiwan Region	Taiwan suppliers	289,708,186	94%	239,119,199	94%	293,540,613	87%
	International suppliers	18,483,065	6%	16,297,299	6%	42,744,192	13%
	Total	308,191,251	100%	255,416,497	100%	336,284,805	100%

Note 1: When preparing the 2025 Annual ESG report, the supplier procurement data was re-examined, and it was discovered that there was an error in the calculation basis for the local procurement ratio prior to 2024. Thus, data was recompiled to ensure the accuracy and consistency of the information disclosed.
Note 2: Except for laboratory equipment, which is mainly procured from the U.S., Europe, and Japan, the rest of MSScorps' supplier procurement is conducted locally.

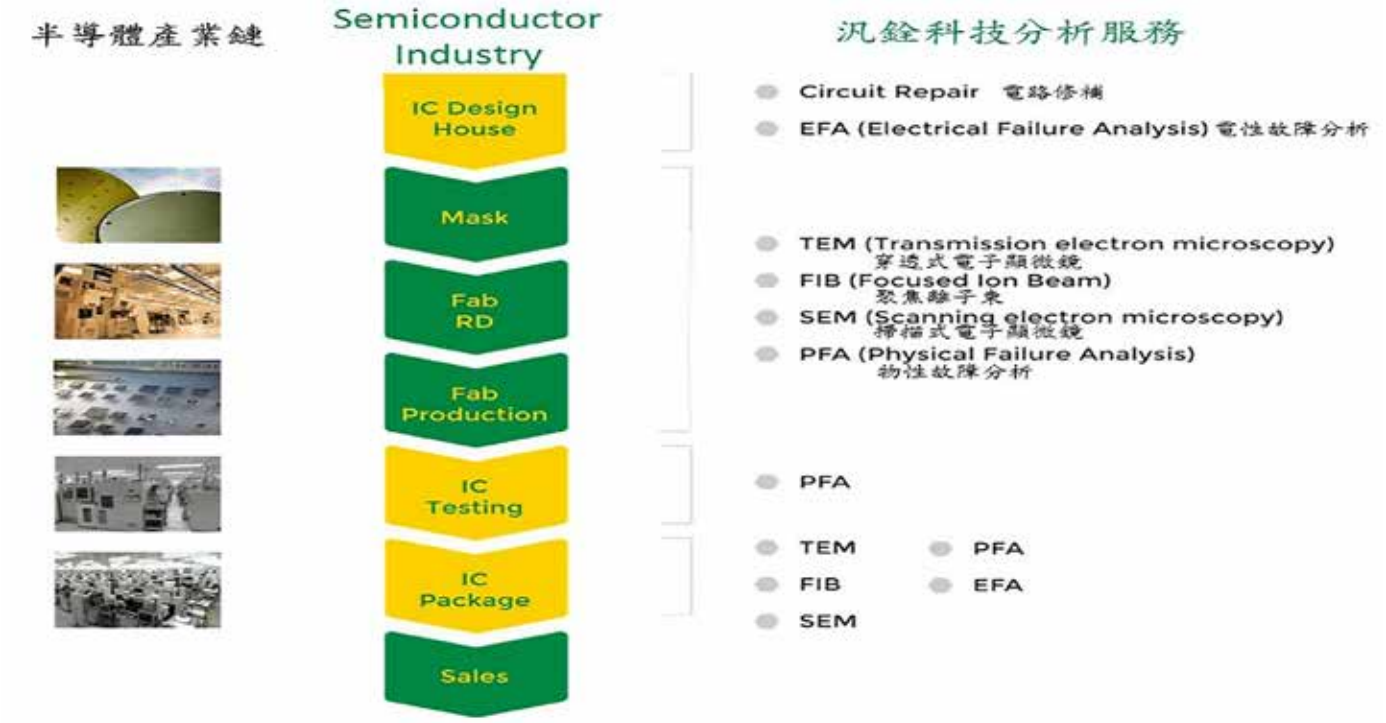
Ratio of Local Procurement Amount

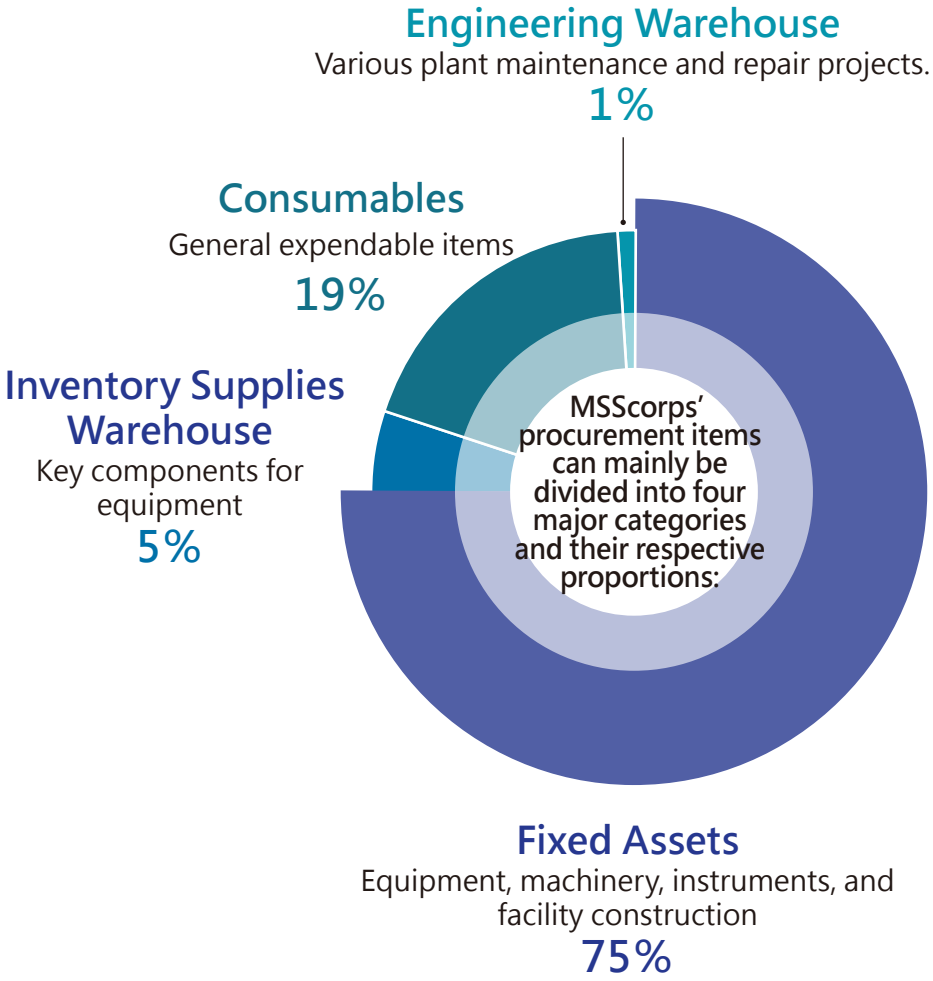


1.3.1 Supplier Management (GRI 2-6)

MSScorps values collaboration and growth with its suppliers. Based on the sustainable procurement policy, it responds to customer needs by formulating sustainable supply chain development strategies, strengthening supplier resilience, deepening mutual cooperation, and enhancing supply chain sustainability to create new opportunities with supplier partners.

Within the overall semiconductor industry chain, from upstream IC design companies to downstream packaging and testing sectors, MSScorps serves as an ideal research and development analysis partner. For upstream IC design companies, it provides circuit repair services that can significantly accelerate circuit verification and save the high cost of photomasks caused by design errors, as well as electrical failure analysis to quickly identify and debug defects. For the R&D and production units in midstream wafer manufacturing, MSScorps uses advanced electron microscopes, including TEM, FIB, and SEM, along with self-developed analysis methodologies, to assist customers in identifying product design defects and causes of failures. It has become an indispensable R&D partner for major semiconductor manufacturers worldwide. Furthermore, in downstream semiconductor packaging, as Moore’ s Law advances toward 3 nm, 2 nm, and beyond, transistors are continuously approaching atomic-scale physical limits. The electronic and physical constraints are increasing the difficulty of continued miniaturization and process upgrades in advanced processes, highlighting the growing importance of heterogeneous integration for future development. MSScorps leverages a comprehensive analytical technology platform and professional service capabilities to connect the semiconductor industry's upstream and downstream supply chain. It not only assists customers in enhancing research and development efficiency and product yield, reducing resource waste and rework costs, but also collaborates with suppliers and customers to build a resilient and sustainable semiconductor supply chain.





Note: The percentage is calculated as the amount of each category divided by the total procurement amount.

MSScorps adheres to the supplier policy of "regarding suppliers as partners and guiding them toward long-term cooperation," planning comprehensive management methods for suppliers. To provide customers with high-quality testing services, MSScorps must work closely with suppliers to ensure the stable and timely supply of all resources required for operations. MSScorps has established a Supplier Code of Conduct, referencing international standards such as the Responsible Business Alliance (RBA) Code of Conduct, the International Labour Organization' s Declaration of Fundamental Principles and Rights at Work, and the United Nations Universal Declaration of Human Rights. The Code covers aspects including labor, prohibition of child and juvenile labor, health and safety, environment, ethical standards, and management systems. Since 2020, MSScorps has required all suppliers to sign the Supplier Code of Conduct and Ethical Standards Commitment Letter, stipulating the standards that supplier partners must adhere to when conducting business with MSScorps, thereby effectively ensuring the sustainability of the professional technical sources that support MSScorps' services.

▪ Guidelines for ESG Risk Assessment Execution

MSScorps has formulated the "Supplier Code of Conduct and Ethical Standards Commitment," drawing on the content of the Responsible Business Alliance (RBA) and referencing the UN Guiding Principles on Business and Human Rights. This serves as an important basis for supplier management and collaboration. All new suppliers are required to sign and commit to following these guidelines in order to obtain partnership membership status, and it is included as an important item in the supplier selection and evaluation process.

MSScorps collaborates with suppliers to actively fulfill corporate sustainability responsibilities, working together to enhance performance in sustainable management such as environmental protection, safety, and hygiene. The "Supplier Code of Conduct and Ethical Standards Commitment" is also published on the Company's official website as the standard for supplier compliance. The key points are summarized as follows:



Labor and Human Rights

Suppliers are required to comply with the "Universal Declaration of Human Rights" and protect labor rights, including the prohibition of child labor, forced labor, and discrimination, as well as the assurance of reasonable working hours and freedom of association.



Health and Safety

Suppliers must provide a safe and healthy working environment. Besides reducing the occurrence of work-related injuries and illnesses, a safe and healthy workplace helps improve the quality and stability of products and services, as well as labor loyalty and morale. Suppliers should also understand employee feedback and invest in employee education and training, which is key to identifying and addressing health and safety issues in the workplace. Through risk management, education and training, and employee participation, occupational injuries and illnesses are continuously prevented, and employee well-being is ensured. Suppliers must comply with regulations related to occupational safety, emergency preparedness, occupational injuries and diseases, industrial hygiene, physical labor, and more.



Ethical Standards

The highest standards of integrity should be upheld in all business interactions. This includes areas such as ethical management, information transparency, protection of intellectual property, and responsible procurement. Suppliers are explicitly required to uphold anti-corruption, avoid conflicts of interest, and fulfill confidentiality obligations, thereby demonstrating comprehensive commitment to corporate ethics and social responsibility. Suppliers should adopt a zero-tolerance policy, prohibiting any form of bribery, corruption, extortion, and embezzlement.



Environmental Friendliness

Suppliers recognize that environmental responsibility is an essential part of manufacturing world-class products. Suppliers are required to comply with environmental reporting and permitting laws, and during the manufacturing process, minimize negative impacts on the community, environment, and natural resources. This involves implementing pollution prevention, resource conservation, hazardous substance control, waste management, and water and energy management measures from the outset. By improving production, repairing, replacing materials, and recycling, the depletion of natural resources is reduced, demonstrating a tangible commitment to sustainability goals.



Management System

Suppliers must establish management systems consistent with the Code to ensure their operations comply with relevant laws, regulations, and customer requirements, and are capable of identifying and mitigating risks related to the environment, labor, health and safety, and business ethics, thereby fulfilling company commitments, managing responsibilities, ensuring legal compliance, and implementing risk control. This management system should also include self-audits, corrective actions, document management, and supply chain management to further enhance overall operational transparency and accountability.

To ensure customer service quality and implement its business policies, MSScorps has established the "Supplier Procurement and Acceptance Management Procedure." All suppliers of consumables and instruments are included within the scope of management. The purpose is to ensure timely, cost-effective, and quality procurement of items required for production, achieving the goal of inspection and testing compliance and realizing the Company's vision of "building a transparent and high-quality supply chain environment." The procurement unit selects qualified suppliers based on actual company needs, using quality, price, and delivery as fundamental criteria to stabilize supply chain service quality. In addition, external suppliers must obtain third-party certifications such as those from the Taiwan Accreditation Foundation (TAF), national laboratories, or international accreditation alliances to ensure laboratory quality and reduce risk. All suppliers must undergo a supplier evaluation every six months, with 70 points set as the passing score. Suppliers who pass the evaluation are included in the List of Qualified Suppliers. Suppliers who fail two consecutive evaluations must provide corrective measures and undergo re-evaluation, after which the relevant authority will determine whether continued engagement is appropriate.

▪ ESG Risk Management Mechanism

In 2025, there were a total of 249 evaluated suppliers, with an average supplier evaluation score of 97.66, and no suppliers failed two consecutive evaluations. No major quality or safety incidents occurred among suppliers in 2025, and all passed the evaluation with no serious violations of ESG standards. In the future, we will continue to optimize the ESG evaluation standards for suppliers and implement audit and guidance mechanisms.

The status of implementation of supplier evaluations in 2025

Item	2025	2024	2023	2022
Total number of suppliers	249	252	244	209
Total number of suppliers evaluated in writing	249	252	244	209
Evaluation participation rate	100%	100%	100%	100%
Evaluation passing rate	100%	100%	100%	100%

Note 1: The upstream and downstream suppliers are mainly from the semiconductor industry, with primary businesses including integrated circuits and various semiconductor-related components.
Note 2: There were no significant changes to the organization or its supply chain in 2025.

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

In response to the worsening global inflation, MSScorps has adopted various measures to manage supply chain risks. First, the Company places long-term orders for major equipment, meaning that orders are submitted to suppliers in advance, and even delivery dates are moved forward, to mitigate the negative impact caused by inflation or other unexpected factors. Second, MSScorps has strengthened its focus on alternative materials and actively expanded its operational locations to diversify risks of supply chain disruption caused by inflation. These actions not only ensure a stable supply of goods and effective risk control but also help reduce the economic costs associated with consumables procurement, delivery times, and shipping expenses.



2

Innovative Products and Forward-Looking Services

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As a leader in advanced semiconductor process analysis, MSScorps strives to provide clients with the best and most accurate analytical services. In addition to continuously expanding its business and offering clients comprehensive analytical solutions, MSScorps also enhances service efficiency and project progress management by optimizing its systems, while maintaining close interaction with clients. Through understanding client needs, the Company develops new technologies and provides customized services, becoming a trusted and reliable partner to its clients.

Corresponding United Nations SDGs	Corresponding GRI Topic Standards	Stakeholders Recommended for Priority Reading	Corresponding Material Topics
	Company's Self-Selected Topics	• Shareholders / Potential Investors • Customers • Employees • Banks / Creditors • Suppliers	Quality Management, Innovative Technology and Development, Intellectual Property Protection, Customer Relations and Development

2.1 Quality Management

2.1.1 Product Quality Management

MSScorps provides a diverse and comprehensive range of analysis and testing services. Its target clientele includes IC design companies, wafer foundries, packaging and testing plants, electronic component manufacturers, optoelectronics and silicon photonics-related enterprises, as well as other high-tech manufacturing industries. The company's services encompass a wide range of needs, including product design and development, process verification, Quality Management, failure analysis, Material analysis, Surface analysis, reliability testing, structural observation, fault localization, competitive product analysis, and customer complaint resolution. This aids customers in obtaining critical analytical information at various stages such as R&D, pilot production, mass production, and quality improvement.

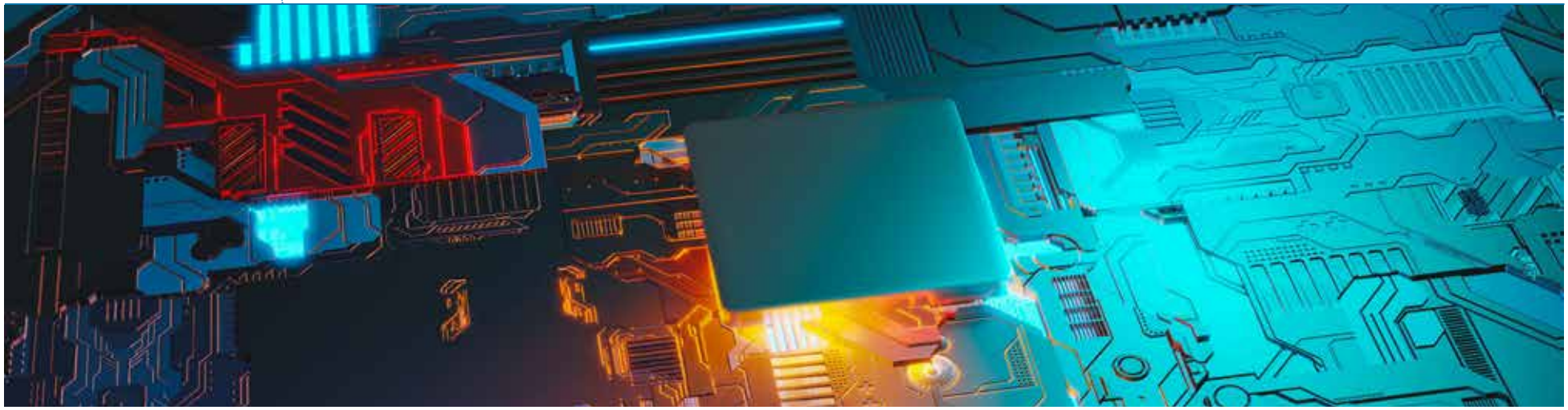
Through the integration of cross-departmental technology platforms, MSScorps provides comprehensive services ranging from non-destructive testing, electrical analysis, physical failure analysis, material composition analysis, surface and interface analysis, reliability verification, to SEM/FIB/TEM high-resolution structural observation and Silicon Photonics testing. These services help customers shorten problem diagnosis time, improve product development efficiency, and enhance quality and process improvement capabilities.

Service Items of MSScorps

服務項目	服務內容
Material Analysis (MA)	Utilize high-resolution analytical technologies such as SEM, FIB, and TEM for microstructural observation, cross-section preparation, defect localization, material interface analysis, and advanced process structure confirmation. Through material composition, elemental distribution, thin film, contaminant, foreign matter, interface, and structural analysis, assist customers in clarifying material characteristics, process anomalies, and quality issues.
Surface Analysis (SA)	Provide surface chemistry and micro-area analysis services for issues related to surface contamination, coating, oxidation, corrosion, thin film composition, interfacial reactions, and surface defects.
Reliability Analysis (RA)	Provide product reliability verification, environmental testing, lifespan testing, stress testing, and post-test analysis to assist customers in evaluating product quality, lifespan, and potential failure risks.
Failure Analysis (FA)	Provide fault localization, destructive and non-destructive analysis, electrical verification, and root cause determination support for issues related to product anomalies, functional failures, leakage, short circuits, open circuits, packaging anomalies, and process defects.
Advanced packaging and process analysis	Conduct analysis and verification for structures such as advanced packaging, heterogeneous integration, 2.5D/3D packaging, micro-bumps, RDL, TSV/TGV, ABF, thermal materials, and packaging interfaces.
Silicon photonics testing and analysis	For the needs of PIC, optical waveguide, optical coupling, optical loss, light leakage localization, light interruption localization, and electro-optical co-testing, we provide analysis services related to silicon photonics components and optical communications.
Customized project analysis	Provide project-based analysis planning and cross-technology platform integration services for customers' special products, urgent requests, inter-departmental integration cases, or emerging technology development needs.

Industry applications for the Service Items of MSScorps

產業應用	應用說明
Semiconductors and IC Design	Assist IC design, wafer manufacturing, and testing-related customers in product verification, failure analysis, electrical anomaly diagnosis, process issue clarification, and quality improvement.
Advanced processes and advanced packaging	Support analysis needs related to advanced process nodes, heterogeneous integration, 2.5D/3D packaging, chiplets, CoWoS, RDL, TSV/TGV, micro-bumps, and packaging interfaces.
Electronic components and end products	Assist customers of electronic components, modules, and end products in conducting reliability verification, material anomalies, process defects, customer complaint issues, and product quality analysis.
optoelectronics and silicon photonics	Application in optical components, PIC, optical waveguide, optical communication modules, and CPO/COUPE related products for optical loss, light leakage, coupling efficiency, structural defect, and process anomaly analysis.
Automotive electronics and high-reliability products	Provide reliability testing, failure analysis, and material/structure verification for automotive electronics, high-reliability components, and long-life products to assist customers in reducing product risks.
Materials, chemical, and manufacturing industries	Support analysis needs for material development, process improvement, foreign matter contamination, surface treatment, coating, thin film, corrosion, and interfacial reactions.
R&D Verification and Quality Management	Assist customers in obtaining reliable analytical data during the phases of new product development, pilot production, mass production introduction, and Customer Complaint Handling, serving as a basis for R&D decision-making, process adjustments, and quality improvement.



MSScorps' pickup and delivery service

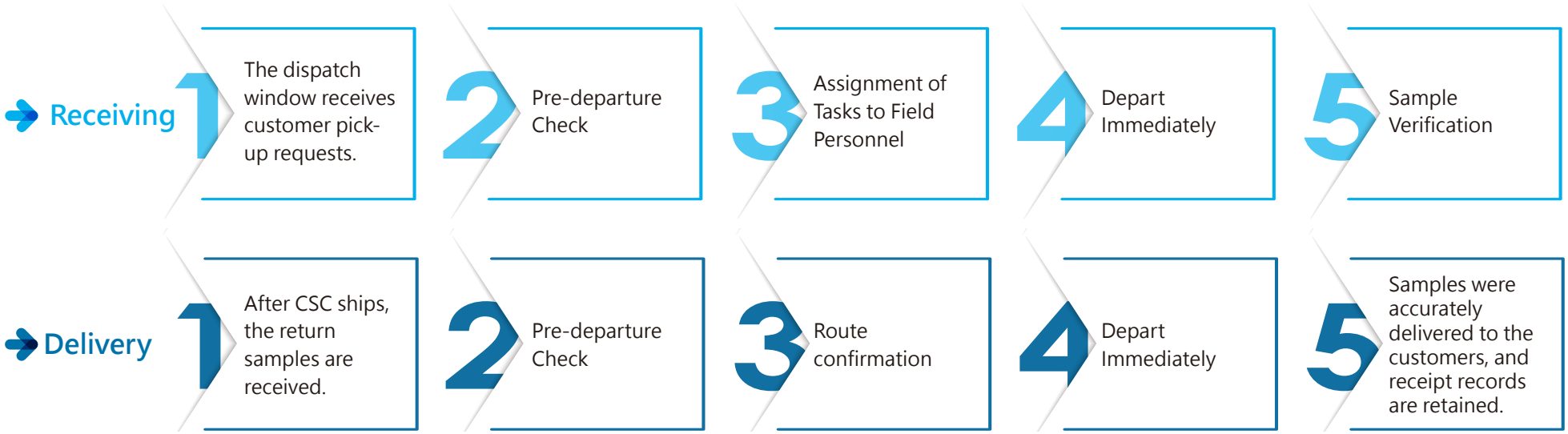
MSScorps provides 24-hour sample receiving and delivery services. In Taiwan, the company has established an external team responsible for handling pickup and delivery at the client's location, and collaborates with courier companies for pickup and delivery in other regions. The field dispatch window is responsible for answering the pick-up and delivery hotline.

Delivery Service: MSScorps' field personnel will first allocate and hand over the samples to the field personnel responsible for that route area, who will then deliver them to the customers.

Receiving Service: After confirming the customer's needs and pickup location, the task is assigned to the field personnel responsible for that route area, who immediately depart to the customer's location to pick up the items.

Before the trip, the accuracy of the sample and route allocation is repeatedly checked and confirmed. Finally, the samples returning are accurately verified against the description, and the return slips are signed by the customers for record keeping, completing the entire sample receiving and delivery process. No major customer complaints occurred in MSScorps' express services in 2025.

MSScorps' sample pickup and delivery Process

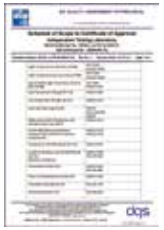




▪ Quality Management System Certification

Over the years, MSScorps has followed the Company's established quality policy of "providing impartial, reliable, precise, and trustworthy test results," fulfilling customer quality requirements, and striving to enhance its technical capabilities and quality standards to become one of the world's leading laboratories. The Company provides reliable verification services to clients and, in compliance with international standards, has passed audits and verifications by regulatory authorities and accreditation bodies, successfully obtaining certifications from multiple internationally recognized and reputable institutions (ISO 9001, ISO/IEC 17025, ESD 20.20).

ISO 17025 Laboratory Quality Management System Certificate

Headquarters Materials Analysis	Hsinchu Science Park Engineering Analysis	Southern Taiwan Science Park Materials Analysis	Nanjing Company	Zhubei Failure Analysis	Zhubei Materials Analysis	Shenzhen Branch	Zhubei Plant 2	Zhubei Plant 2
(IECQ-L ULTW 19.0001) (Headquarters)	(IECQ-L ULTW 20.0001) (Hsinchu Science Park)	(IECQ-L ULTW 19.0002) (Southern Taiwan Science Park)	(IECQ-L ULTW 19.0010) (Nanjing)	(IECQ-L ULTW 22.0003) (Zhubei FA)	(IECQ-L DQS 26.0005) (SAC-TEM Center)	(IECQ-L ULTW 19.0002) (Shenzhen)	(IECQ-L ULTW 25.0001) (Zhubei Plant 2)	(IECQ-L ULTW 25.0001) (Zhubei Plant 2)
								  
								 

ISO 9001 Quality Management System Certificate

Taiwan Operation Sites	Nanjing MSS Electronic Technology Limited	
50600259 QM15	50600331 QM15	50600669 QM15
		

ESD S20.20 Electrostatic Discharge Prevention Certificate

Zhubei Laboratory	Zhubei Reliability Laboratory	Hsinchu Science Park Laboratory
(50600439 ESD-2021) **(Zhubei ESD)**	(50600440 ESD-2021) **(RA ESD)**	(50600343 ESD-2021) **(Zhuke ESD)**
		

▪ Quality Audit and Corrective Management

MSScorps adheres to its pursuit of excellence in quality. In addition to conducting internal quality audits, the Company actively addresses quality incidents related to client analysis projects. Together with periodic customer audits and annual third-party external audits, these multiple corrective mechanisms continually optimize the quality management system. For quality incidents that have occurred, MSScorps implements improvements based on the "Corrective Action Management Procedure" using the 8D problem-solving method. The process includes root cause analysis, the integration of long-term solutions into management systems, and the standardization and training of relevant personnel on the implemented corrective actions. In 2025, following reviews and improvements of relevant incidents, the Company established corresponding SOPs and conducted awareness sessions for implementation units to ensure understanding of the improvement measures. The operating SOPs were installed on the operational NAS for easy reference and execution by colleagues during operations.

▪ Quality Education and Training

To ensure that personnel perform daily tasks in accordance with the laboratory's quality system and achieve operational standardization and efficiency, MSScorps regularly conducts education and training related to technical knowledge and experience for quality personnel to maintain staff competency and enhance quality-related capabilities.

Course Title	Training Target	Number of Participants	Training Hours	Course Pass Rate
Labeling and General Rules for Hazardous Chemicals for New Employees	New employees	136 people	180 minutes	100%
Establishing the Principles and Systems of ESD Protection for new employees	New employees	136 people	60 minutes	100%
Establishing the Principles and Systems of ESD Protection for Year 2005	• FA Engineering Division, FIB C-S Engineering Division, SEM Engineering Division, Polishing • RA Verification Center • Business Division, MA Business Division, Overseas Business Division • Procurement unit • Production Affairs and Quality Control Division • Equipment Engineering Division	265 people	60 minutes	100%
Establishing the Principles and Systems of ESD Protection for 2025 audit personnel	ESD Audit Team Members	8 people	60 minutes	100%



▪ Quality Enhancement

To continuously improve quality management processes and establish annual quality management policy objectives, MSScorps conducts internal audits and management review meetings every year. During the meetings, quality issues are categorized as either "system-related" or "management-related" deficiencies. The participants discuss whether to revise laboratory procedures or strengthen internal management and supervision, with final decisions made by the meeting chairperson. The review results are fully documented and retained for at least six years. For items identified as nonconforming or failing to meet targets, the corresponding corrective measures, responsible persons, and deadlines for improvement are recorded in detail. The laboratory director or quality director is responsible for tracking and confirming the effectiveness of these actions. The quality management review meeting for 2025, according to the President's instructions, maintains MSScorps' quality policy of "providing impartial, reliable, precise, and trustworthy test results," and will implement the 2026 quality management policy objectives to continue promoting key performance in all departments, striving to provide customers with the highest quality analysis services.

Outline of Discussion Topics for Management Review Meetings

Quality System-Related	• Review and update of the quality policy/manual • Establishment and review of quality objectives and departmental key performance indicators • Review of risk assessment results • Review of quality system audits • Evaluation of corrective effectiveness for issues from the previous review
Laboratory-Related	• Review of internal/external laboratory-related issues • Review of laboratory analysis and testing scope/proficiency testing
Customer and Case-Related	• Review of customer satisfaction and customer complaints • Review of projects and special cases
Others	• Review of education and training, supplier evaluation, confidentiality measures, and related matters



2.2 Research and Development of Innovative Technology

Since its establishment, MSScorps has been deeply engaged in the field of advanced semiconductor process analysis and testing, an industry that heavily relies on professional expertise and technical capabilities. From its inception, the Company received regulatory approval to provide materials analysis, failure analysis, and related intellectual property management services. With a commitment to driving sustainability through technology, MSScorps dedicates itself to research and innovation. Its diverse technical domains span infrastructure, automation, and AI interpretation, aiding customers in overcoming key challenges encountered during the research and development process. MSScorps further relies on automation and high-precision equipment, combined with professional consulting services, to provide accurate and reliable sample preparation and analysis solutions, meeting customers' needs in new material development and new process introduction. The company is dedicated to creating innovative energy-saving solutions to maintain its leadership position in the industry. To further promote the continuous enhancement of service quality and innovation capability, MSScorps' investment policy is based on long-term strategic investment, aligned with company operations and development. The Company actively invests resources in technical research and development every year, focusing on core concepts of "innovative breakthroughs" from the green design philosophy during the development stage, the use of Environmental Friendliness materials, to obtaining international certifications for products, creating innovative products that meet customer expectations. Additionally, it promotes an internal culture of innovation by implementing an employee proposal mechanism and regularly organizing technical exchange meetings to inspire diverse creativity within the team, thereby enhancing overall R&D capacity. MSScorps also places great emphasis on the protection of intellectual property, actively engaging in patent deployment. In its R&D, manufacturing bases, and major markets, MSScorps has been cultivating patent assets over the long-term to strengthen market competitiveness and establish technological barriers. In addition, given that its services involve a large amount of confidential and R&D data, MSScorps has obtained ISO 27001 Information Security Management certification since 2016, reinforcing information security management through both systemic and legal frameworks to ensure comprehensive protection of client information across all operational stages.

2.2.1 Innovation and R&D Breakthroughs

MSScorps' innovation plan is realized through three key approaches: technological grounding, application deepening, and horizontal integration. By strengthening team development, innovation mechanisms, partnerships, and knowledge management, the Company continues to enhance its technological innovation and R&D capabilities, laying a solid foundation for long-term development.

Furthermore, MSScorps' innovation plan also emphasizes managing and reducing carbon consumption. Through technological innovation and R&D, it optimizes production processes and promotes electronic systems to reduce paper use, thereby lowering its carbon footprint. It not only contributes to corporate sustainability but also enhances competitiveness in the Market, firmly advancing toward the 2050 net-zero emissions target, further promoting green economic development, and contributing to mitigating global climate change.

Innovative Products and Forward-Looking Services

Aspect	Importance Description	Countermeasure of MSScorps Co., Ltd.
Technological Grounding	Technology is the core and driving force of a company's research and development. How to deepen technological foundations and strengthen innovation and R&D capability is the key to long-term corporate development.	1. Strengthen the training and recruitment of technical R&D personnel, continuously enhancing the team's professional standards and innovative capabilities to provide a solid foundation for technological innovation. 2. Establish comprehensive innovation mechanisms and processes, encouraging R&D personnel to pursue creative exploration and practice, thereby accelerating technological advancement and development. 3. Enhance collaboration with domestic and international universities and research institutions, conducting technical exchanges and joint projects to aggregate global innovation resources and promote technological innovation and achievement transformation. 4. Strengthen protection of technology patents and intellectual property rights to enhance commercialization and market competitiveness, driving technological innovation and business value realization.
Deepening Applications	Technological innovation must not only occur in the R&D stage but also be deepened in its application, transforming it into tangible business value and social benefits.	1. Deepen the market application of technology and convert it into actual commercial value. In addition to focusing on technological innovation itself, MSScorps pays attention to market demand and customer experience, combining technology with market needs to transform professional capabilities into solutions with tangible benefits. 2. Strengthen the promotion and popularization of technology, applying it to more fields. MSScorps actively deepens cooperation with customers and industry partners, explores new business models and application scenarios, expands the coverage of technology services, and promotes the extension of technology value in different fields. 3. Enhance the management and operation of technology to improve reliability and stability. MSScorps continuously enhances technology operation and management mechanisms, strengthens quality monitoring and Risk Management to ensure stable and reliable operation, while continuously improving and optimizing technological performance.
Horizontal Integration	Horizontal integration is a key factor for enterprises to achieve technological innovation and enhance research and development capabilities, involving multiple aspects such as technology, market, and customers.	1. Strengthen collaboration and cooperation among internal teams, break down barriers between departments, and establish cross-departmental collaboration mechanisms to improve the overall innovation and R&D capabilities of internal teams. 2. Strengthen cooperation and communication between the Company and suppliers, partners, and customers, build good partnership relationships, jointly promote the upgrading and improvement of technology and products, and enhance the Company's market competitiveness and customer satisfaction. 3. Strengthen cooperation and exchanges between the Company and research institutions, carry out technical exchanges and joint projects, and provide broader development opportunities and market potential for the Company.

MSScorps focuses on materials analysis and failure analysis. As the precision of nanostructures improves with technological progress in the market, even minute errors in the process can lead to greater impacts. To address this, as the "leader in advanced semiconductor process R&D," MSScorps strives to provide highly precise and low-damage analytical services. In materials analysis, MSScorps conducts destructive analysis through self-developed low-temperature ALD (Atomic Layer Deposition) protection technology, ultra-thin TEM sample preparation technology, and photoresist protection technology to provide low-damage analysis results. In failure analysis, in response to increasing complexity in semiconductor structures, MSScorps digitalizes pattern data to identify subtle differences and anomalies among different batches and products. MSScorps' innovative testing and analysis process consists of the following three main points:

1. Investment in R&D Resources

In recent years, MSScorps has actively expanded its presence in the semiconductor testing and analysis market. In addition to improving equipment performance and employee expertise, the Company also engages in two-way communication with customers to align with their needs. MSScorps places great importance on R&D technology, continuously increasing investment in R&D programs each year, actively collaborating with various technical teams to develop innovative technologies and optimize testing processes, and encouraging employees through internal competitions and awards to boost productivity, further enhancing MSScorps' overall competitiveness and demonstrating its leadership in the high-tech testing field.

2. Process Optimization

While focusing on R&D and innovative services, MSScorps also values customer needs. Throughout the service development and project analysis processes, the Company consistently listens to customer feedback to ensure satisfaction with the provided services. MSScorps' testing and analysis processes include two approaches, Top-Down and Bottom-Up, to ensure a high level of alignment between provided services and customer requirements, making MSScorps the preferred choice when customers encounter problems. The Top-Down process: from top to bottom, R&D engineers first develop the technology. After research completion, customer service engineers communicate with customers, and effective cases are forwarded to the production line for analytical services. The Bottom-Up process: customer service engineers receive customer requests and forward them to R&D engineers for research and development to address short-term customer service issues.

◆ Independent Research and Development Introduction Plan (Top-Down)

Through the Top-Down development process, MSScorps is able to proactively provide solutions before customers present their needs, securing collaboration opportunities and gaining a market advantage.
New knowledge from seminars or academic conferences > Internal research programs > Pilot testing > Online sample testing and customer feedback > Mass production implementation

◆ Customer Demand Introduction Plan (Bottom-Up)

Through the Bottom-Up development process, MSScorps maintains a close alignment between R&D and customer needs, staying connected with the market.
Customer raises non-routine requirements > Development of corresponding technology > Pilot testing > Online sample testing and customer feedback > Mass production implementation

3. Employee Incentive Policy

MSScorps encourages employees to perform diligently. In addition to a transparent and calculable salary system, the Company also offers multiple incentive and welfare measures, expecting employees and MSScorps to grow together, create mutual benefits, and open new prospects for the industry.

Long-Term Incentive Program – Retention Project

Based on position level, seniority, and significant contributions, MSScorps grants retention bonuses and signs retention agreements to encourage outstanding employees to remain with the Company. Overall, both work performance and retention willingness have shown positive trends.

2.2.2 R&D Achievements

Since 2020, MSScorps has gradually signed industry–academia collaboration research contracts with National Yang Ming Chiao Tung University, National Cheng Kung University, National Taipei University of Technology, National Synchrotron Radiation Research Center, and National Applied Research Laboratories. The Company also works closely with domestic and international technical teams to jointly develop innovative technologies.

▪ Green R&D Technology

To reduce environmental impact and achieve sustainable development, MSScorps continuously invests in the development of green technologies. Green technologies not only enhance product added value but also use innovative science and technology to minimize environmental impact, contributing to a better life for society as a whole.

The green R&D technologies currently developed by MSScorps are as follows:

Green R&D-Related Technical Services	Service Description
Advanced Compound Semiconductor Analysis Technology	With the rapid development of technologies such as electric vehicles and 5G communications, the demand for advanced compound semiconductor materials such as SiC and GaN has increased sharply. Under this trend, reducing crystalline defects in these materials during wafer manufacturing or device application has become the most critical challenge. MSScorps applies advanced material characterization and analysis technologies to study in depth the microstructure and electrical performance of compound semiconductor materials, specializing in identifying and analyzing internal crystalline defects. Through precise defect detection and characteristic evaluation, MSScorps assists customers in optimizing material quality and developing electronic components with higher energy efficiency. This technology effectively improves the power conversion efficiency of components, reduces standby power consumption and operational energy loss, and allows customers' products to significantly reduce energy use while maintaining the same performance—lowering costs and reducing carbon footprints—thus providing essential technical support for the green development of emerging applications such as electric vehicles and 5G communications.

2.3 Intellectual Property Rights Management

Facing fierce and intense technological competition, MSScorps not only greatly enhances its key technological capabilities but also emphasizes patent deployment to protect the intellectual property rights of its technologies. Since May 4, 2023, the "Taiwan Intellectual Property Management System" (TIPS) has been officially implemented. The execution of the TIPS management system assists in implementing standardized R&D process management. By actualizing patent searches, incentive systems, education and training, and more, it guides the R&D team in transforming various developed innovative analytical technologies into the company's patented intellectual assets. This ensures the protection of the company's research and development achievements, maintains an innovative competitive edge, provides customers with intellectual property strategy services with higher added value, and enhances all employees' awareness of protecting customer confidential information. The advantage of MSScorps lies in its high-end technology analysis services, employing a strategy of applying for patents that are of high quality, high value, and high stability. The Company emphasizes the advancement and effectiveness of the patents it applies for, particularly concentrating its resources in the research and development of patents in the field of analytical testing. In recent years, the number of patents for MSScorps has grown steadily. As of December 2025, the company has been granted 32 invention patents and 1 utility model patent, with applications covering the regions of Taiwan, Mainland China, Japan, the United States, and Europe. The total number of granted patents has reached 31, providing comprehensive and strong intellectual property protection for MSScorps' testing operations. To maintain its competitive advantage, MSScorps has also significantly improved the quality of its key technology patent applications, continuously strengthening customer service and competitiveness to create mutual profitability.

• Approved and approved •

Registered Trademark	Important Invention Patents	Invention patent application
24 items	29 items	15 items

Applications cover Taiwan, mainland China, Japan, the United States, and Europe.



2.3.1 Intellectual Property Rights Management

MSScorps places great importance on the management of intellectual property because R&D in the semiconductor industry requires substantial investment, and intellectual property rights provide exclusive protection for a company' s technology and products, ensuring reasonable returns on innovation investments. In addition to responding to the rapidly changing dynamics of the semiconductor industry by closely monitoring the industry environment and keeping abreast of market trends and competitor information, MSScorps is also dedicated to protecting valuable research achievements and confidential information. To systematize the protection of R&D innovations, MSScorps has actively established a cross-departmental intellectual property management team to systematically plan the protection and control processes for intellectual property. Through intellectual property management policies, the company aims to enhance R&D capabilities, launch new high-value-added products and technical services with innovative features, improve manufacturing efficiency and quality, and strengthen the protection of innovation achievements. This approach enhances the overall R&D competitiveness of the enterprise and aims to establish, accumulate, maintain, and manage a more complete and forward-looking intellectual property portfolio (IP Portfolio), while risk management strengthens the company's competitiveness and increases profitability. In the future, MSScorps will continue its consistent intellectual property capital management plan, integrating it with the company's strategic considerations and operational objectives to execute real-time production, management, and utilization of intellectual property rights. The company also plans to deploy more analysis-related patents to provide customers with the most advanced analytical methodologies, shorten their R&D timelines, and become an indispensable R&D partner for customers at each advanced process node.

1	Management Organization	Establish an intellectual property management team to conduct regular management review operations, clearly define related management review procedures, and specify corresponding authorities and responsibilities.
2	System Documentation	Optimize existing intellectual property and confidential information management processes, integrate them with the current ISO system, strengthen intellectual property protection, implement confidentiality controls, and enhance the effectiveness of corporate IP management.
3	Education and Training	Establish an intellectual property education and training mechanism to strengthen personnel awareness of intellectual property and instill the importance of trade secrets and patents.
4	Employee Management	Enhance the intellectual property management aspects of current employee systems. All MSScorps employees sign a confidentiality agreement upon the commencement of employment. In addition to complying with the relevant terms during their tenure, employees are still obligated to maintain confidentiality after leaving the Company and must sign related declarations.
5	Implementation Audit	Establish an intellectual property management team to conduct regular management review operations, clearly define related management review procedures, and specify corresponding authorities and responsibilities.

2.3.2 Patent Management

In 2025, MSScorps invested substantial resources in new technologies, new products, and new ventures, striving to enhance the quality and value of its patents. The Company actively applied for patents directly related to its R&D directions or business development to build a strong global patent portfolio and strengthen MSScorps' competitiveness in related fields. By the end of 2025, MSScorps had accumulated more than 32 patent publications worldwide, with its patent portfolio primarily focused on the United States, Japan, Taiwan, Europe, and China. Future efforts will focus on patent layout in the development of new analysis technologies and solving customer issues. At the same time, MSScorps optimizes and clarifies the existing patent management system. Through the Intellectual Property Management Team, it identifies stakeholders and internal and external issues related to intellectual property. After evaluating risks and opportunities, it formulates intellectual property management policies and objectives that align with MSScorps' business goals. Relevant R&D strategies are first discussed by the Office of the President to determine R&D trends and establish future technical directions, which are then assigned to the relevant personnel for further research.

In addition, adhering to the philosophy of "focusing on quality rather than quantity," MSScorps protects its innovative R&D technologies through lean invention patents to enhance competitiveness. A comprehensive patent portfolio safeguards all technologies, designs, and inventions developed by the company and maintains the rights of its customers. Moreover, in line with the company's overall strategy and business development direction, the patent portfolio management strategy is promoted to establish a comprehensive system for invention creation, patent application, rights maintenance, asset inventory, and patent operation mechanisms to enhance the value of intellectual property.

▪ Patent Application and Certification Rewards

In order to encourage employees to engage in invention and creation and actively apply to the patent authorities of the R.O.C. or WTO member countries, thereby improving the quality and functionality of services and products, enhancing competitiveness, and exploring future development opportunities, MSScorps has formulated employee reward and punishment management regulations to provide rewards for obtaining patents.

Item \ Year		2025	2024	2023	2022	2021	2020	2019
Statistics on the Number of Patent Announcements Note 1	Number of Patents Applied	0	8	9	5	16	11	1
	Cumulative Number of Patents Granted	32	27	22	13	4	2	1

Note 1: Statistics on the Number of Patent Announcements have been accumulated since 2019.

2.3.3 Trade Secret Management

MSScorps fully understands that patent protection is not the only means of safeguarding intellectual property. During the process of generating innovative technologies, the R&D team selects the most appropriate method of intellectual property protection. As a leader in analytical technologies, since its establishment MSScorps has focused on high-technology-threshold fields such as Materials Analysis (MA) and Failure Analysis (FA), and attaches great importance to the protection of trade secrets, regarding them as key assets for maintaining MSScorps' competitive advantage. Whether it concerns sensitive information from customers or trade secrets derived from analytical technologies developed by MSScorps, all are included within the scope of strict control. Accordingly, MSScorps actively strengthens and implements its confidential information management system, which covers at least two major aspects: legal protection of technical information and institutional protection of technical information.

1. Legal protection of technical information

All MSScorps employees sign a confidentiality agreement upon the commencement of employment. In addition to complying with the relevant provisions during their employment, they must also sign a declaration upon resignation reminding them that their obligation of confidentiality continues after leaving the Company.

2. Procedural protection of technical information

MSScorps divides its departments according to service items, and the professional fields of each department differ. In terms of personnel recruitment principles, materials analysis primarily employs individuals with backgrounds in materials, physics, or chemical engineering; failure analysis mainly employs individuals with backgrounds in electronics, electrical engineering, or chemistry; and reliability testing and ESD testing primarily employ individuals with expertise in IC testing or electronics. Each specializes in its own field, and ordinary personnel cannot simultaneously master multiple areas. For customer confidential data protection, MSScorps thoroughly implements the following measures to ensure employees cannot obtain complete customer data or access technical secrets from all analytical fields of the Company:

1. Clearly defined classification and control systems for confidential information.
2. Protection and encryption of emails to prevent risks of important information leakage.
3. Internal customer analysis data is access-controlled and available only to personnel in departments related to the specific case. After analysis is completed, reports can only be sent through a restricted email system; any unauthorized email transmission is blocked by the system to ensure secure data transfer. When external personnel enter or exit, MSScorps sets up inspection gates to check electronic devices such as mobile phones and computers to prevent data leakage, and also conducts corresponding controls based on customer requirements.
4. Through intellectual property education and training, information related to trade secret protection is included in the curriculum to enhance employees' awareness and vigilance, reducing the risk of human-caused trade secret leaks.
5. Inform customers not to provide process parameters, material properties, or special formulas unrelated to analytical technologies to MSScorps analysts.
6. All documents and samples provided by customers must be taken back by the customers after analysis is completed (unless the customer requests MSScorps to keep them).
7. PCs belonging to analytical equipment are not allowed to access the Internet; analysis results must be organized by designated personnel and then transmitted to the customer via specific PCs.

Upholding its role as a leader in the semiconductor industry chain and considering the unique characteristics of the industry, MSScorps optimizes its intellectual property management system, enhances confidential information control mechanisms, and simultaneously evaluates appropriate technologies for patent applications to disclose its technological capabilities, thereby establishing a more comprehensive intellectual property protection framework and solidifying MSScorps' technological leadership. By improving corporate intellectual property management efficiency, creating sustainable profitability, and enhancing customer trust, MSScorps aims to achieve its corporate sustainability strategy.

Product Quality Management

MSScorps' quality policy adheres to the principle of "providing impartial, reliable, precise, and trustworthy test results." It maintains its quality objectives in accordance with the ISO 9001 Quality Management System requirements, client requirements, and general management principles. The quality management system continuously tracks regulations, ISO 9000 standards, client requirements, and general management principles, and follows the PDCA (Plan-Do-Check-Act) cycle to plan, execute, review, and act on quality operations, ensuring that the Company's quality policy and objectives are effectively achieved and continuously improved.

Quality Management System Process



Improve the Quality Management System

Continuous improvement

Goals

Plan	Do	Check	Act
Regulatory requirements	International certification standards requirements	Customer (Consumer) Requirements	General management principles require
Continuous improvement	Create Quality	Meet customer needs	Sustainable operations

Laboratory Management Policy

1. Comply with national laws, regulatory requirements, and the criteria of accreditation bodies to execute analytical testing services.
2. Insist on independent testing and independent judgment, maintaining and developing accredited analytical testing capabilities.
3. Adhere to the principles of fairness, impartiality, and providing equal analytical testing services to all customers.
4. Do not engage in R&D, production, sales, and other activities related to products submitted by customers for inspection.
5. Do not accept investment sponsorships and agency requests that violate the impartiality of analytical testing, and do not intervene in market competition or conflicts of interest between customers.
6. Safeguard customers' rights and protect their ownership and patent rights from infringement.

As semiconductor material and failure analysis belong to the technical service category, the purpose of quality management is to ensure that the provided services meet client requirements while maintaining reliability and accuracy, continuously improving service quality, and enhancing customer satisfaction. Daily operations involve comprehensive management and control of selected testing methods, testing equipment, personnel technical competence, and resource management to ensure the stability and reliability of service quality. Meanwhile, to strengthen employees' awareness and understanding of service quality, MSScorps continually provides quality education and training to embed its commitment to quality in every employee's mindset. MSScorps' measurement and analysis laboratories have established "Quality Objective Progress Controls," which include twelve quality performance indicators. These indicators cover vertical quality management—from contract review at the project acceptance stage to quality control of analytical service report outputs—and horizontal quality review, including corporate governance process management. Through multi-departmental reviews by the business, administration, engineering, document control center, and management representatives, the Company conducts regular performance and goal evaluations to implement actionable plans and comprehensively maintain product and service quality management.

Measurement / Analysis Laboratory — Quality Objective Progress Control

No.	Process	Responsible Department	Performance Indicator	Frequency	2025 Target Achievement	2026 Target	Action Plan
1	Contract review	Business	Customer satisfaction	Semiannual	Average score 96.8 points or above	Average score 96 points or above	1. Business representatives of key clients to conduct regular weekly visits at least once a week. 2. Establish communication groups via messaging software to enhance real-time communication with clients.
2	Procurement operations	Administration	Supplier evaluation	Semiannual	Average score 97.87 points or above	Average score greater than 91 points	1. Procurement unit to select qualified suppliers in compliance with MSScorps' requirements. 2. Confirm and track supplier delivery schedules.
3	Testing operations	Engineering	Number of lost samples awaiting testing	Quarterly	0 cases	≤ 3 cases	1. Conduct regular inspections to verify sample quantities. 2. Manage samples with dedicated departments and facilities using barcodes.
4	Report issuance / sample return	Engineering	Number of miss-operations (including analysis report impartiality)	Monthly	0 cases	Use the latest version of the analysis report ≤ 1 time Number of lost samples awaiting testing ≤ 2 cases	1. Confirm client requirements clearly and record them in the engineering description form or scheduling system. 2. Personnel instrument operation must be conducted according to the SOP.
5	Equipment management	Engineering	Maximum relative deviation percentage in dimensional measurement instrument quality control not exceeding 5%	Monthly	Pass rate 100%	Pass rate 100%	1. Inspect and record instrument conditions in machine inspection records and test quality control charts. 2. Conduct at least one annual maintenance by vendors.
6	Human resource management	Administration	Employee turnover rate	Semiannual	2.68 %	≤ 10 %	1. Measure internal human resource mobility. 2. Understand employee retention and satisfaction.
7	Environmental monitoring control	Engineering	Temperature and humidity compliance rate	Monthly	Pass rate 100%	Pass rate 100%	Monitor laboratory temperature and humidity and record in temperature and humidity logs.
8	Document management	Document Control Center	Timeliness of document issuance	Monthly	≤ 3 days	≤ 7 days	1. Notification via the document management system mail to confirm that documents are issued in a timely manner. 2. When documents reach the document control center checkpoint, they must be reviewed and issued within the required time limit.
9	Internal audit	Management Representative	Internal audit plan completion rate	Annual	100%	Completion rate 100%	1. Conduct internal audits according to the annual plan. 2. Perform at least one internal audit per year.
10	Management review	Management Representative	Regular review of operational performance	Monthly	100%	Completion rate 100%	Periodically review business performance and publish financial statements on the Market Observation Post System
11	ESD protection management	Engineering	Number of cases where samples cannot be processed due to ESD damage	Quarterly	0 cases	≤ 3 cases	Implement ESD-related operations and ensure proper documentation.
12	M4 nonconformity and continuous improvement management	All departments	Customer complaint response timeliness rate	Monthly	100%	Completion rate 100%	1. For risk rating level 3 (and below), issue a customer complaint improvement report following the nonconformity and corrective action procedure and respond within three working days. 2. For risk rating level 4 (and above) or at customer’ s request, issue an 8D improvement report and respond within seven working days.

2.4 Customer Relations Maintenance and Development

2.4.1 Customer Service Management

"Consolidate quality, solve customer pain points, and become the R&D partner that accelerates product launches" is the unwavering core vision of MSScorps in customer relationship management. Over the years, the MSScorps brand has become deeply embedded in the development of the global electronics industry, having accumulated thousands of technical solutions and platform service experiences. It not only aligns with international certification standards but also actively participates in standards formulation, even leading the creation of new industry benchmarks. These efforts and commitments all stem from MSScorps'consistent original intention: to create maximum value for customers and to move forward together with them toward a new milestone of innovation and growth.

MSScorps' main services are centered on material analysis, with its clientele focused on the semiconductor and IC design industries. Given the current trend of specialized labor division in the electronics industry, companies respectively focus on product R&D, manufacturing processes, and assembly. MSScorps' existence represents an innovative niche business within this division of labor, playing a critical role in bridging and overseeing the upstream and downstream supply chains. To establish good communication channels with customers, MSScorps has set up a business department responsible for business development and satisfaction surveys, researching and developing solutions to meet customer needs while continuously investing in technical advancement to become customers' best partner. For long-term customers, MSScorps ensures adequate production capacity to provide services promptly and has established a quality assurance service policy to maintain stable service quality and protect customer interests. For potential and non-long-term customers, MSScorps offers free sample testing promotions in both materials and failure analysis to allow customers to experience and understand MSScorps' quality and delivery time, building customer trust, and holds weekly meetings to review client relationship progress. Additionally, in business development, MSScorps promotes its services through social media and actively participates in exhibitions to demonstrate its technologies and service quality, attracting potential customers.



Real-time sharing of industry news to help the industry connect seamlessly without delay.

In 2025, MSScorps will hold technical presentation conferences irregularly, inviting internal employees and customers to participate. The technical presentation conferences focus on different themes, inviting experts and scholars from various fields to participate and share the latest technological developments and trends. The presence of distinguished guests showcases MSScorps' professional service capabilities in the analytical field, effectively strengthening partnerships with existing customers while actively expanding the potential customer base. The technical presentation conferences were conducted both in-person and online simultaneously, which not only expanded participation and enhanced knowledge exchange but also reduced the inconvenience of organizing multiple cross-regional in-person meetings. In 2025, aside from the technology presentation conferences, MSScorps also held a seminar at Zhubei Plant 2, featuring the theme "TGV Advanced Packaging," introducing process challenges and inspection solutions. After the meeting, MSScorps further uploaded selected highlights of the event to their social media for viewing by various types of stakeholders. In addition, MSScorps also periodically releases technical sharing articles on various social media platforms, sharing the latest industry trends and technological insights with customers. From 2020 to the end of 2025, these articles have accumulated over 10,000 views.

Thoughtful and environmentally friendly, providing customers with diversified pickup and delivery services.

MSScorps' service scope covers major science parks and industrial clusters in northern, central, and southern Taiwan. Through overseas locations and a collaborative network, the company supports overseas customers with sample pickup and delivery, case communication, and service requirements. To enhance the efficiency of customer sample delivery and project execution, the company integrates customer engineering service interfaces, internal sample receiving processes, dedicated dispatch services, and external courier logistics resources to provide flexible and timely receiving and delivery services. This setup is to meet the diverse needs of customers regarding timeliness, sample safety, and project urgency. For urgent analyses, inter-departmental integration cases, highly sensitive samples, overseas sample deliveries, or projects that require alignment with customers' schedules, MSScorps offers case-by-case coordination and support arrangements. Customer engineering service personnel act as a single point of contact, assisting with the confirmation of sample pickup and delivery, inter-regional logistics arrangements, project progress, and subsequent communication, thereby reducing the communication costs for customers and enhancing the overall service experience.

In terms of environmental sustainability, MSScorps not only continues to promote carbon reduction in its own operations but also actively collaborates with customers to meet their ESG and greenhouse gas inventory needs. The Company assists them in managing Scope 3 greenhouse gas emissions within their value chain. It continuously reviews energy use in the delivery and logistics service processes, gradually reducing unnecessary round-trip transportation and carbon emissions through route planning optimization, centralized project scheduling, vehicle efficiency improvement, and logistics resource integration. As of 2025, the company has a total of 18 logistics vehicles, including 17 gasoline vehicles and 1 hybrid vehicle; the hybrid vehicle was replaced and introduced in 2025. The remaining logistics vehicles all comply with the emission standards set by the authorities and are planned to be gradually evaluated for replacement with energy-saving or low-carbon vehicles. This approach aims to provide efficient customer service while also considering environmental protection and corporate sustainability responsibilities.

Diversified service channels to enhance customer experience.

MSScorps' company website offers services in Traditional Chinese, Simplified Chinese, English, and Japanese, to meet the browsing needs of customers from different regions. The website content includes company information, comprehensive Service Items, and real-time updates on domestic and international media reports, exhibition information, and the latest developments, allowing customers to keep abreast of industry trends and the latest developments of MSScorps. To provide more immediate customer service, the company website has a consultation mailbox feature that offers real-time assistance during business hours, helping customers quickly find the needed information or contact points. In addition, multiple communication channels have been established through email, phone, and social media platforms to ensure that every customer receives prompt and accurate service support. Besides the company website, there is an official Line fan page, Facebook fan page, YouTube channel, and LinkedIn page. Through diverse social media platforms, we provide real-time and comprehensive information, allowing customers to stay informed about industry trends and the latest services of MSScorps.

Expert Consultation System

MSScorps has implemented the WeChat mini-program "Analysis and Testing Online Q&A" for Chinese laboratories, creating a real-time and convenient Expert Consultation System platform. Customers can search for "Fan Chuan" on WeChat to enter the mini-program, where they can directly ask the expert technology team questions related to testing, analysis, or technology services and receive quick and professional responses. Through this online consultation mechanism, MSScorps can lower the communication barriers for customers, enhance the immediacy of technology services, and strengthen interactions and connections with customers in the Chinese market. In the future, the company will continue to optimize response efficiency, expand customer reach, and enhance the impact and collaboration opportunities of technology support services.

Main Consultation Type

Category	Description
Chemical analysis	Consultation on material composition, contaminants, elemental analysis, and related matters.
Failure analysis	Consultation on product anomalies, functional failures, and defect cause determination.
Material analysis	Consultation on material structure, composition, characteristics, and process anomalies.
Surface analysis	Consultation on surface contamination, coating, thin film, interface, and foreign matter analysis.
Reliability testing analysis	Reliability verification, test criteria, anomaly interpretation, and subsequent analysis recommendations.



Build customer trust:
based on integrity and professionalism

MSScorps has been serving customers in the semiconductor, advanced process, advanced packaging, electronic component, optoelectronics, and silicon photonics industries for a long time. The company understands that analysis and testing services are not just about providing reports; they are also crucial in helping customers clarify issues, shorten judgment time, and reduce development risks. The company upholds the principles of integrity, professionalism, and confidentiality, collaborating through customer engineering service interfaces and various technology departments to ensure that customer needs are fully understood, accurately translated, and effectively executed, thereby establishing a long-term and stable cooperative relationship.



Problem Analysis and Resolution:
Integrate Resources in the Face of the Unknown

The processes, packaging, and material technologies in semiconductors continue to evolve, and customer issues often involve multiple processes, materials, structural, and electrical factors, making it impossible to rely solely on a single analysis result for judgment. MSScorps combines diverse technical platforms such as failure analysis, material analysis, surface analysis, reliability testing, SEM/FIB/TEM, and Silicon Photonics testing. Through cross-departmental communication and technical discussions, they assist customers in clarifying the source of anomalies, establishing analysis directions, and providing valuable interpretations and subsequent improvement recommendations.



Quality-oriented:
Support customer decisions with accurate and reliable results.

MSScorps places great emphasis on analysis quality and report reliability. From sample receiving, case confirmation, experiment planning, analysis execution to report output, everything is managed through internal processes. The company requires analysis results to be traceable, rational, and based on professional interpretation. It continues to strengthen instrumentation, technical capabilities, and personnel training to enhance report quality and the decision-support value for customers. For customers, accurate and reliable analytical results are crucial for R&D verification, process improvement, quality clarification, and mass production introduction.



Service first, customer first:
Understanding customers' pain points and providing immediate support.

Centering on customer needs, MSScorps uses customer engineering service interfaces as a single point of contact to assist customers in confirming case requirements, arranging pickup and delivery, tracking project progress, and integrating internal resources. For urgent requests, inter-departmental integration cases, or special sample needs, the company provides flexible coordination and project-based support to enhance response efficiency and service quality. MSScorps believes that only by truly understanding the technological challenges faced by customers can it provide solutions that meet their needs and have substantial value, thereby establishing a long-term and mutually trusting cooperative relationship with customers.

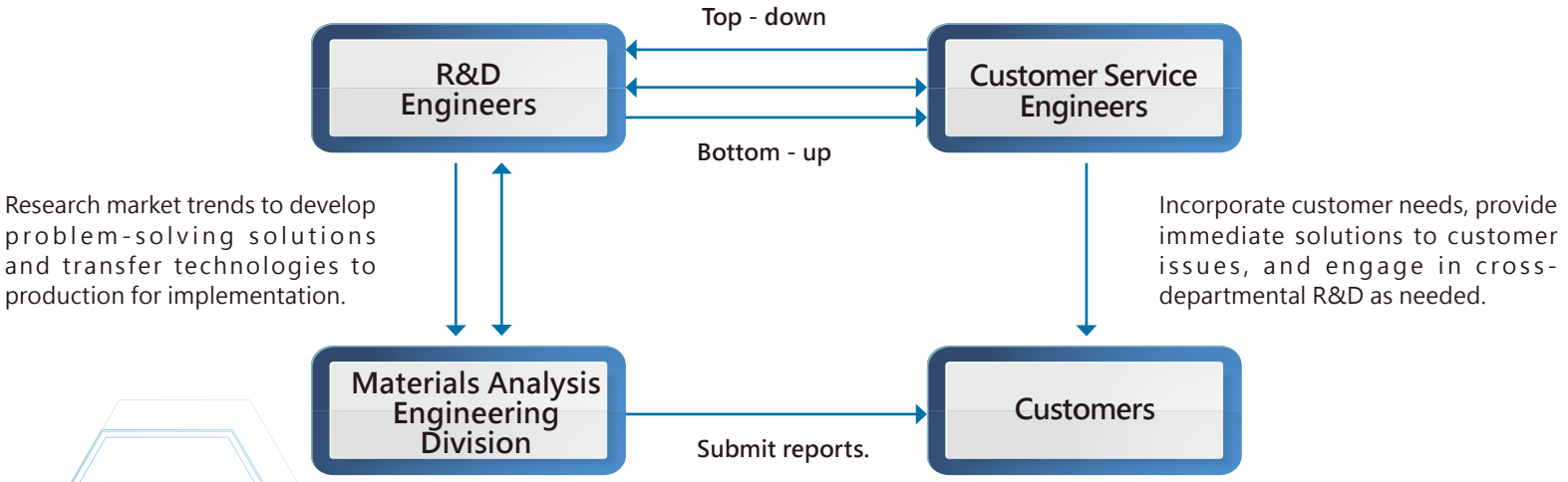
▪ Developing the professionalism of business personnel to build technology service capabilities oriented towards the market.

In the rapidly changing environment of the semiconductor, advanced process, advanced packaging, electronic component, optoelectronics, and silicon photonics industries, customer demands are becoming increasingly complex. Analysis and testing services are no longer just about commissioning and executing a single item; they require professional service capabilities that can understand customer issues, grasp the technology context, and integrate internal resources. MSScorps understands that business personnel are an important bridge between the company and customers. Their role is not just as introducers of products and services but also as critical liaisons who assist customers in clarifying their needs, connecting technology resources, and facilitating problem-solving. Therefore, MSScorps continuously strengthens the professional development of its business team through internal technology exchanges, cross-departmental communication, case discussions, and market information sharing. This enables the business personnel to become more familiar with the company's capabilities in failure analysis, material analysis, surface analysis, reliability testing, SEM/FIB/TEM, advanced packaging, and Silicon Photonics testing. They can then assist in implementing appropriate analysis directions and service resources based on the customers' needs regarding product anomalies, process issues, R&D verification, or quality improvement.

Market and customer-centric business training	The MSScorps business team must continuously keep abreast of market trends, customer industry dynamics, and technology development directions, including the application needs of semiconductor advanced processes, advanced packaging, optoelectronic components, silicon photonics, and material analysis. Through internal experience sharing, customer case feedback, and exchanges with technology units, business personnel can gain a more accurate understanding of customer issues, assist customers in selecting appropriate analysis services, and enhance the efficiency of initial communications.
A comprehensive training mechanism strengthens the team's readiness for action.	Through new employee training, on-the-job training, exchanges with technology units, and the inheritance of case experience, MSScorps assists business personnel in becoming familiar with the company's Service Items, case Processes, sample requirements, delivery scheduling, and report application scenarios. New business personnel must learn through practical cases and internal communication training to gradually build an understanding of analysis and testing services, ensuring they can provide accurate and effective service recommendations during customer interactions.
Strengthen internal and external collaboration to enhance market competitiveness.	Analysis and testing cases often involve multiple technology platforms and collaboration between different departments. The MSScorps business team maintains close communication with customer engineering service interfaces, failure analysis, material analysis, reliability testing, SEM/FIB/TEM, and other technical units to ensure that customer needs are accurately translated and effectively integrated into the internal execution process. Through cross-departmental collaboration, MSScorps is able to quickly respond to customer needs and provide more comprehensive analysis solutions.
Continuously improving to help the company stay at the forefront of the market.	Faced with the rapid evolution of technology and the diversification of customer demands, MSScorps will continue to enhance its business team's understanding of the market, technology, and service processes. Through case reviews, customer feedback, and internal training, the company continuously improves service sensitivity and adaptability. In the future, MSScorps will continue to promote the specialization of its business team, enabling them not only to respond to customer needs but also to proactively identify customer pain points. This will assist the company in seizing market opportunities and deepening customer cooperation relationships.

R&D and Customer Communication

MSScorps continuously enhances service quality and customer experience by deepening connections between the Company and each client through various means, while actively implementing education and training for business personnel to provide customers with high-quality and professional services. At the same time, to ensure customers receive the services they need as quickly as possible, MSScorps integrates equipment and technologies for production line collaboration, facilitating close communication between R&D engineers and customer service engineers. The Customer Service Engineering Division is under the RD Department, allowing customer service engineers to directly communicate with customers during the R&D stage and provide the most effective services in the shortest possible time. In addition, the MSScorps R&D team monitors market trends, proactively initiates R&D ahead of customer demand, and continues to invest heavily in R&D, providing the team with sufficient resources. The Company also offers 24-hour uninterrupted service, striving to be customers'best analytical partner.



2.4.2 Optimization of Customer Project Scheduling System

Since 2018, MSScorps has implemented the Smart E-System to record case workflows, optimizing overall production process efficiency. Through the Smart E-System, reminders are set at each stage from case submission to completion, clearly displaying the processing time and workflow of each responsible unit, making case progress more transparent and greatly improving equipment operating efficiency. In addition, the Smart E-System connects all operation sites. When customer requests are received, responsible personnel from the Hsinchu and Southern Taiwan Science Park sites coordinate via email to link analytical services between locations. The system records and evaluates delivery timelines to arrange the most suitable site, thereby shortening case turnaround time. By means of the Smart E-System, MSScorps is capable of handling large volumes of complex cases, thereby enhancing the company' s competitiveness, effectively shortening case turnaround times, and helping customers receive high-quality services.

The Operations Planning Department at MSScorps holds daily production meetings to review whether case output speed adjustments are needed and to examine various details, with the goal of providing customers with both rapid and precise quality data. For delivery schedules, capacity planning is used for estimation. For key customers, quarterly capacity allocations are also provided to help them plan and distribute case assignments accordingly.

▪ Real-Time Customer Service

MSScorps provides customers with real-time services. In addition to 24-hour nonstop sample receiving and delivery, customers can track analysis progress through multiple channels such as Line, providing them with reliable real-time service.



Receiving Customer Cases 1

The business unit is responsible for receiving customer cases.

Calculating Production Capacity 2

The scheduling unit calculates capacity based on daily manpower schedules and working hours combined with the number of machines in each plant, using a one-person-one-machine calculation method.

Case Scheduling 3

The engineering unit assists in confirming execution conditions to distinguish between standard and extended working hours. Scheduling is then arranged based on this principle to maximize and optimize capacity utilization.

Case Control and Recording 4

Through system-based control and recording, processing sequences are adjusted, and customers' expected delivery dates are incorporated as references for scheduling.

2.4.3 Customer Complaint Handling and Customer Satisfaction

MSScorps pursues customer satisfaction and prioritizes quality by using diverse communication channels to understand customer needs and optimize the existing product portfolio, providing products and services that exceed customer expectations. Through the business unit's regular visits to key customers and business partners, they discuss services, products, and exchange market information to promptly report customer issues to the Company. In response to MSScorps' ongoing expansion of overseas customer bases in Europe, the United States, Japan, and South Korea, the Company has gradually increased the frequency of customer visits after the easing of the pandemic and maintains close contact with international institutions. At the same time, MSScorps conducts Quarterly Business Reviews (QBR) with customers, carefully listening to their feedback and proposing appropriate solutions for the area’ s customers indicate need improvement. In 2025, the company conducted a survey on customer satisfaction, evaluating aspects including quality, delivery, and service items. As of 2025, the average score of the survey results was 96.8, indicating customers' continued high affirmation of MSScorps' overall service quality. Meanwhile, customer feedback results also serve as an important basis for subsequent improvements in service processes, quality enhancement, and customer relationship management. In the future, MSScorps will continue to optimize supply chain management to establish close cooperative relationships and enhance production automation. By utilizing AI in various aspects of the production line and implementing human-machine collaboration, the company aims to improve production efficiency and quality while reducing labor costs.

In 2025, the company conducted a customer satisfaction survey, and the average score was

96.8

Customer Satisfaction
Continuously maintain a high level of customer satisfaction performance.

Innovative Products and Services
Activities to improve product quality and create or develop new service methods to serve customers and the market.

Customer Partnerships
Centering on customer needs, a long-term, stable, and mutually trusting cooperative relationship is established through collaboration among the business, customer engineering services, and technology units.

Help customers enhance their competitiveness
Provide customers with top-notch products and services, and stay ahead of the industry in product design or new technology trends to share with customers.

Customer Communication Channels

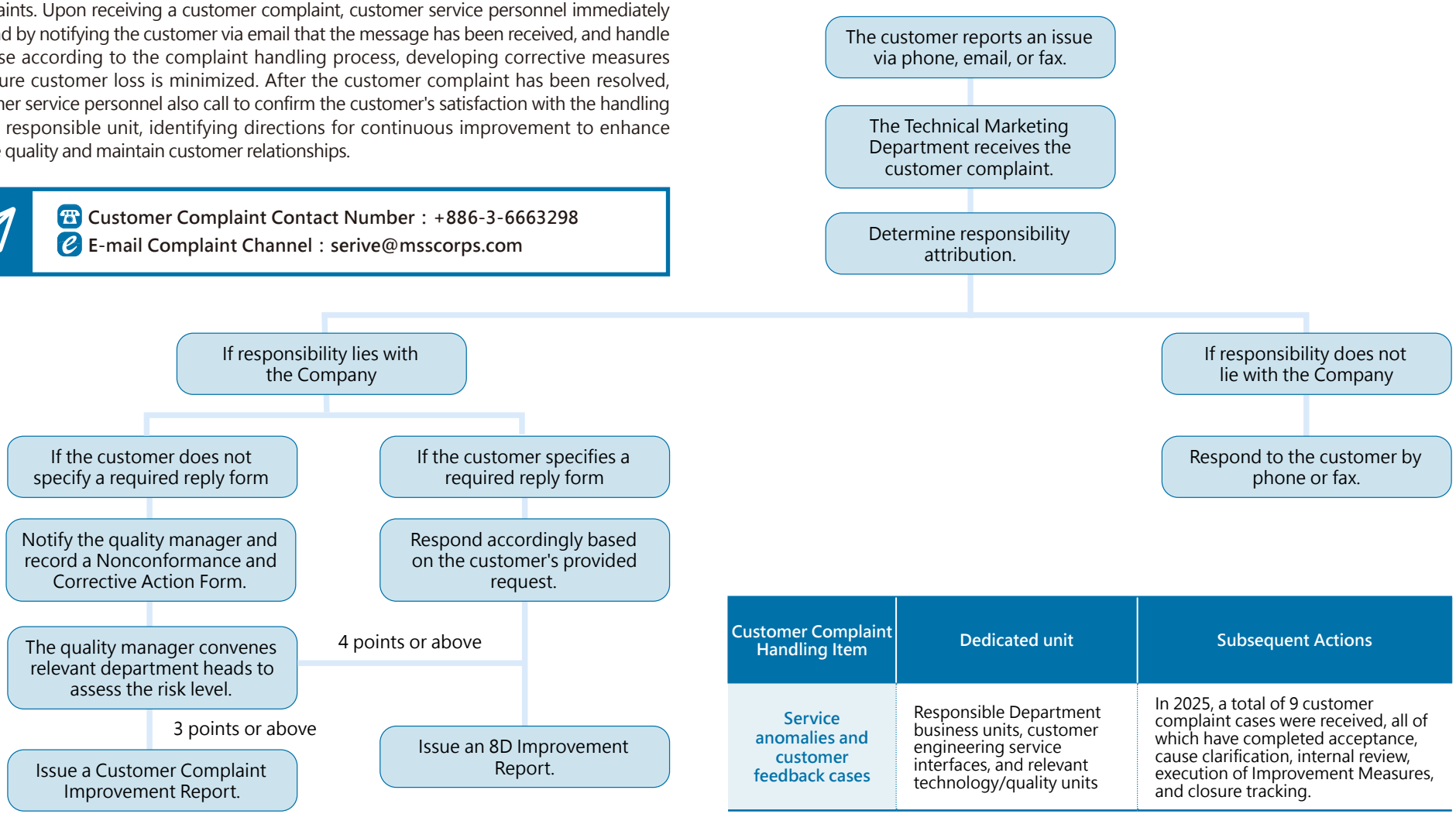
Communication Methods	Description
Regular visits and communication	Business personnel and customer engineering service interfaces maintain daily communication with customers through in-person visits, phone calls, email, and instant messaging tools to understand project progress, technical requirements, delivery schedules, and potential upcoming issues, and assist customers in implementing appropriate analysis services.
Customer satisfaction surveys	Through customer satisfaction surveys, MSScorps collects feedback from customers on aspects such as service quality, delivery times, and service attitude. The average score of the customer satisfaction surveys in 2025 was 96.8, indicating customers' continued high affirmation of the company's overall service quality. The company will also use the survey results as a reference for subsequent service process optimization and customer relationship management.
Technology exchange and seminars	Regarding new technologies, new services, or application issues of interest to customers, MSScorps shares analytical technologies, case experiences, and solutions with customers through Technology exchange meetings, customer presentations, project discussions, or seminars. This helps customers grasp relevant technological developments and application directions.
Project meetings and cross-departmental communication	For urgent requests, major cases, inter-departmental integration cases, or special analysis needs, MSScorps engages Business, customer engineering service interfaces, and relevant Technology units in collaborative discussions to assist in confirming the direction of analysis, execution methods, delivery schedule planning, and subsequent response descriptions to enhance case handling efficiency and service quality.
Customer Audits and Follow-up Improvement	For important customers or specific cooperative needs, MSScorps collaborates with customers to conduct audits or related checks, providing explanations and tracking on service processes, quality management, information security, case management, and areas for improvement of customer concern, continuously enhancing customer trust and cooperation stability.
Domestic and international exhibitions and industry activities	Through participation in domestic and international semiconductor, electronics, materials, optoelectronics, and silicon photonics-related industry exhibitions, forums, and Technology activities, MSScorps grasps market trends and customer needs, exchanging ideas with existing customers, potential customers, and industry partners to expand collaboration opportunities.
Overseas locations and cross-regional services	As the demand for overseas customer services increases, MSScorps enhances cross-regional service efficiency and customer reach by utilizing overseas locations, cross-regional service interfaces, and instant messaging tools to support overseas customers in case communication, sample pickup and delivery, technical consultation, and progress updates.

Customer Complaint Handling

To protect customer rights and interests, MSScorps has established multiple channels for customers to file complaints and has formulated the "Customer Feedback Procedure," which specifies the responsible management units and handling SOPs for customer complaints. Upon receiving a customer complaint, customer service personnel immediately respond by notifying the customer via email that the message has been received, and handle the case according to the complaint handling process, developing corrective measures to ensure customer loss is minimized. After the customer complaint has been resolved, customer service personnel also call to confirm the customer's satisfaction with the handling by the responsible unit, identifying directions for continuous improvement to enhance service quality and maintain customer relationships.

Customer Complaint Contact Number：+886-3-6663298
E-mail Complaint Channel：serive@msscorps.com

MSScorps Customer Feedback Procedure



Customer Complaint Handling Item	Dedicated unit	Subsequent Actions
Service anomalies and customer feedback cases	Responsible Department business units, customer engineering service interfaces, and relevant technology/quality units	In 2025, a total of 9 customer complaint cases were received, all of which have completed acceptance, cause clarification, internal review, execution of Improvement Measures, and closure tracking.



3 Corporate Governance and Risk Management

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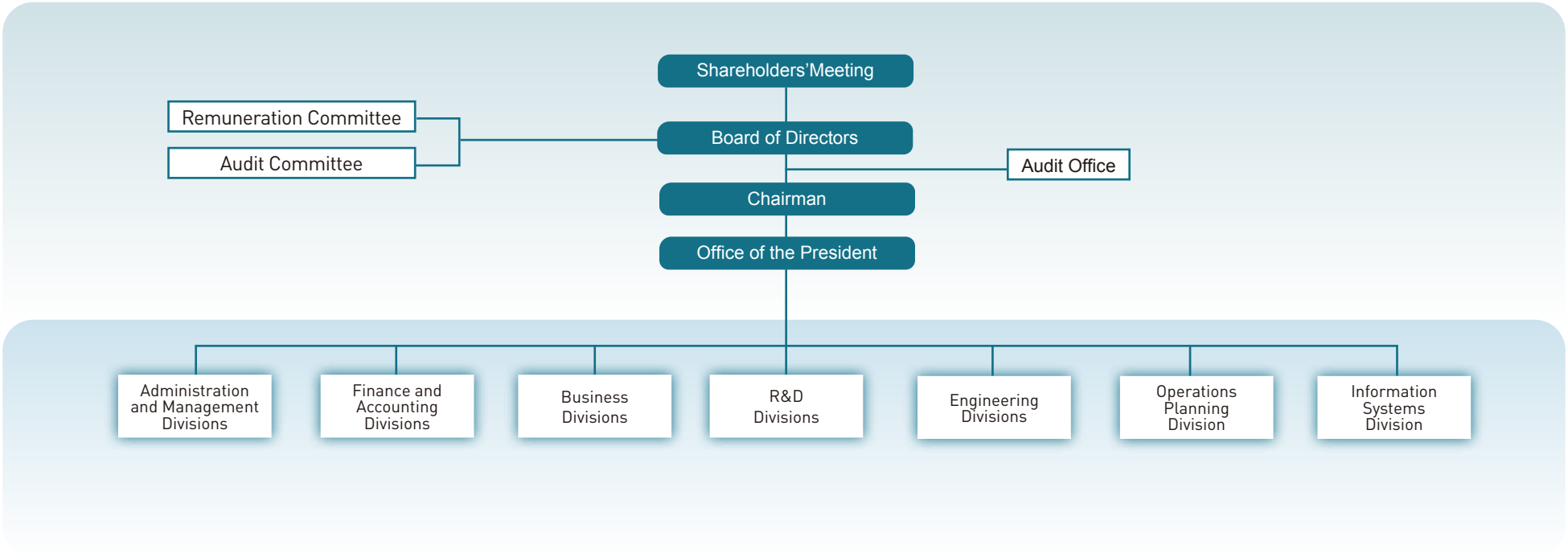
As an important R&D partner in advanced semiconductor processes, MSScorps upholds integrity and responsibility as its highest governance principles, establishing a strong foundation of mutual trust with clients. Through rigorous management mechanisms, the Company continuously strengthens and refines its management performance, providing clients with the most reliable assurance.

Corresponding United Nations SDGs	Corresponding GRI Topic Standards	Stakeholders Recommended for Priority Reading	Corresponding Material Topics
	GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior GRI 405 Diversity and Equal Opportunity GRI 418 Customer Privacy	• Shareholders / Potential Investors • Customers • Employees • Banks / Creditors • Suppliers	Ethical Corporate Management

3.1 Responsible Governance

As an independent third-party laboratory, MSScorps adheres to integrity, exercising meticulous control over every detail; with a responsible attitude, it provides customers with solutions; with passionate service, it stands shoulder to shoulder with clients; and through continuous innovation, it remains at the forefront of industry trends, finding newer and better testing methods for customers—this is MSScorps' mission and commitment. MSScorps consistently upholds the philosophy of sustainable development, establishing a comprehensive and rigorous corporate governance framework and system. The Company values sound overall operations, safeguards shareholders' rights, strengthens the functions of the Board of Directors, enhances the effectiveness of each functional committee, respects the rights and interests of stakeholders, and improves information transparency. Through stable and long-term management, it practices the spirit of corporate governance to enhance competitiveness and maximize shareholders' interests. MSScorps takes the Board of Directors as the highest governance unit, while the President is responsible for formulating and planning operational policies and directions. To fully safeguard shareholders' interests, MSScorps established the Audit Committee and the Remuneration Committee in 2021, formulating relevant organizational charters and operational regulations. Each functional committee regularly reports to the Board of Directors to assist the Board in performing its supervisory responsibilities.

3.1.1 MSScorps Organizational Structure (GRI 2-9, 2-13, 2-14)



Corporate Governance Officer(GRI 2-12)

MSScorps has established the "Corporate Governance Best Practice Principles," which require consideration of diversity and independence while ensuring the absence of conflicts of interest. At the first board meeting of each term, the elected directors elect the Chairman. Starting in 2022, the Company has appointed a Corporate Governance Officer to assist directors in handling board and shareholders' meetings in accordance with the law, preparing related documentation of board and shareholders' meetings, assisting directors in onboarding and continuous education, providing information necessary for directors to perform their business, and assisting directors in complying with laws and regulations. Sufficient professional corporate governance personnel are allocated under this officer to safeguard shareholders' rights and strengthen the functions of the Board of Directors. Appoint dedicated personnel responsible for the collection and disclosure of corporate information, implement the spokesperson system, regularly update information on the company's website, and comply with all legal and regulatory requirements. Additionally, coordinate and plan sustainability-related matters, and report significant ESG implementation results to the Board of Directors, which oversees the management and adjustment of ESG strategies.



2025 Corporate Governance Officer Training Status

Title / Name	Institutions for further study	Course Title	Hours
Manager / Jia-Hsin Hsu	Internal Audit Association, R.O.C.	Seminar on Key Practices in Sustainable Information Management and Internal Control and Audit	6
	Internal Audit Association, R.O.C.	Key Points and Impacts of IFRS S1/S2 on Internal Control and Internal Audit That Cannot Be Overlooked	6
	Securities and Futures Institute	2025 internal stakeholders' equity transaction compliance seminar	3
	Taiwan Academy of Banking and Finance	Corporate Governance Forum	3

Departments	Primary Responsibilities
Office of the President	• Execute all resolutions passed by the Board of Directors. • Formulate overall business strategies and supervise each unit to achieve annual operational goals. • Review operational performance and control risks to achieve continuous development and sustainability objectives. • Implement corporate governance and corporate social responsibility (CSR). • Maintain investor relations. • Plan and execute various projects. • Handle legal and shareholder affairs. • Approve quality policies and annual quality objectives. • Participate in management review meetings.
Audi Office	• Assess and audit the rationality and effectiveness of the Company' s internal operating systems. • Formulate, execute, and track the Company' s annual audit plan.
Finance and Accounting Divisions	• Prepare budgets, conduct variance analysis, and implement cost control. • Plan and manage short-, medium-, and long-term fund utilization and allocation. • Handle, review, and prepare accounting, taxation, and financial statements.
Administration Divisions	• Recruitment, training, insurance, attendance, and employee welfare. • Fixed asset management. • Procurement affairs, engineering contracting, and supplier management. • Material procurement and inventory management. • Management and maintenance of labor safety, environmental protection, and plant-related affairs.
R&D Divisions	• Provide complete solutions for customers' special analysis requirements. • Formulate new product development. • Develop new analytical methods. • Apply for various R&D patent layouts.

Departments	Primary Responsibilities
Engineering Divisions	• Provide customers with various material analysis service solutions. • Provide customers with various failure analysis service solutions. • Provide customers with various surface analysis service solutions. • Provide customers with various reliability analysis service solutions. • Maintenance and upkeep of existing equipment.
Operations Planning Division	• Formulate production schedules for customer projects. • Plan capacity allocation of existing equipment. • Reconciliation and settlement of customer project analyses.
Information Systems Division	• System program development, maintenance, and system security management. • Management and maintenance of the company' s customer service system. • Responsible for customer audit information security and confidentiality maintenance. • Responsible for handling audits by various international certification organizations. • Management of the company' s computer room and server maintenance. • Maintenance of the company' s information equipment software and hardware. • Execution of company backup mechanisms and various operational security projects.
Business Divisions	• Formulate business promotion strategies for the company. • Collect industry information and conduct market research. • Develop new customers and maintain customer relationships. • Establish customer profiles and apply for credit limits.

The 2025 business execution was as follows:

- Handled 6 board meetings and the 2025 annual shareholders' meeting in accordance with the law and completed the minutes of the board meetings and shareholders' meeting after each session.
- Assisted 9 MSScorps directors in completing a total of 54 training hours.
- Provided directors with relevant information necessary for the performance of their duties.

3.1.2 Operation of the Board of Directors and Functional Committees

The Board of Directors of MSScorps is responsible for the Company's overall business development and serves as the highest governance body, exercising its authority according to laws, the Articles of Incorporation, or resolutions of the Shareholders' Meeting, under the leadership of the Chairman. The Board members possess diversity and the professional expertise required for the Company's development. It exercises its powers through the "Corporate Governance Best Practice Principles," "Rules and Procedures of Board of Directors Meetings," "Rules for Election of Directors," "Audit Committee Charter," "Rules for the Scope of Duties of Independent Directors," and the "Rules for Performance Evaluation of the Board of Directors and Managerial Officers," among other regulations or resolutions of the Shareholders' Meeting, to enhance the effectiveness of Board operations and implement a sound governance system for the Board. The Board is accountable to the Shareholders' Meeting, and all major operational matters and handling procedures, such as significant investment projects, financial reports, profit distribution, and other matters that are required to be resolved by the Board according to laws and the Articles, are submitted to the Board for discussion. After the Board's discussion and approval, matters are disclosed at the Market Observation Post System and published on the company website and in the annual report, ensuring proper communication and decision-making on significant issues. At the same time, the management team also regularly reports to the Board of Directors on the Company's operational status, development strategies, and sustainability-related topics (such as net-zero planning, ethical corporate management implementation, information security implementation, material topics, and stakeholder communication), maintaining smooth and effective communication with the Board. To fully safeguard shareholders' interests, MSScorps established the Audit Committee and the Remuneration Committee under the Board of Directors in 2021, composed entirely of independent directors. Relevant organizational charters and operational regulations have been formulated. Each functional committee regularly reports to the Board, assisting in decision-making through professional division of responsibilities and independent judgment. The aim is to strengthen supervisory and management functions, assist the Board in fulfilling its supervisory responsibilities, and actively implement corporate governance.

▪ Election of the Board of Directors (GRI 2-10)

Upholding the principles of integrity and responsible governance, MSScorps has established the "Rules for Election of Directors" and "Rules and Procedures of Board of Directors Meetings," and elects directors in accordance with the "Articles of Incorporation." The election of directors adopts a candidate nomination system implemented by the shareholders' meeting. Candidates are evaluated based on their qualifications, education, and experience, and are elected using the cumulative voting method. The "Ethical Corporate Management Best Practice Principles" also stipulate that directors, managerial officers, and other stakeholders attending or present at board meetings shall recuse themselves during discussions and voting if conflicts of interest arise, and may not act as proxies for other directors to exercise voting rights, thereby preventing conflicts of interest. In addition, MSScorps faces rapid changes in factors such as the overall economy, business competition environment, and regulatory amendments. To encourage Board Members and the management team to take initiative, and to effectively mitigate unknown risks, potential losses, and legal and financial liabilities they might encounter while performing their duties, MSScorps has been providing directors' liability insurance for all directors since 2021. The company continues to insure directors and key officers with liability insurance and regularly reports to the Board of Directors, ensuring protection in cases of litigation or claims.

▪ Composition of the Board of Directors (GRI 2-9, 2-10, 2-11, 2-15, 2-16)

To strengthen the governance structure of the Board of Directors, MSScorps, in accordance with the "Articles of Incorporation," elected a total of 9 directors in 2021 under the candidate nomination system, with an average term of office of 3 years. This includes 4 directors who are also Managerial Officers of the company (accounting for 44.4% of all board members) and 4 Independent Directors (accounting for 44.4% of all board members). All directors are of local nationality, with directors who are also employees of the Company accounting for 44.44% and non-employee directors accounting for 55.56%. Male directors comprise 88.9%, while female directors comprise 11.1%, achieving a majority of Non-executive Directors to fulfill the Company's sustainable governance objectives. As of the end of 2025, all independent directors meet the requirements of the Financial Supervisory Commission's Securities and Futures Bureau regarding independent directors, and none of the directors or independent directors are involved in any of the situations described in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act. Held 6 Board of Directors meetings in 2025, during which several important resolutions were passed, with an average director attendance rate (including in-person and proxy attendance) of 98.1%. The Chairman also serves as the President because the Board of Directors lawfully represents the shareholders in exercising their rights and overseeing the formulation of company

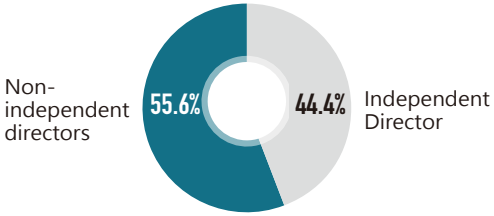
strategies. The board is composed of both internal and external directors. The President is responsible for executing service or investment strategic plans, which are crucial to the company's medium- and long-term development direction. To enhance operational efficiency and the execution of decisions, and to effectively connect the board members for timely participation in the company' s decision-making and build consensus, this arrangement helps to accomplish the board's resolutions and improve operational efficiency. Therefore, it is assessed that having the Chairman of MSScorps also serve as the President allows the internal director to share relevant important information, effectively communicate with the Board, and be subject to oversight, with no concerns of conflict of interest. In the future, additional Independent Director seats will be added to establish a better checks and balances mechanism. Regarding the conflict-of-interest mechanism and related board resolutions, according to Article 16 of the "Rules and Procedures of Board of Directors Meetings" of MSScorps: "If a director or the legal entity he or she represents has an interest in the agenda item, the director shall explain the important aspects of the interest at the current board meeting. If there is a likelihood of harm to the interests of the Company, the director shall not participate in the discussion or voting and shall recuse himself or herself during both the discussion and the voting. The director shall not act as a proxy for other directors in exercising their voting rights." The implementation of directors' recusal for being an interested party in proposals in 2025 can be found in the 2025 Annual Report, page 19. For the procedures related to the election of directors, please refer to the official website of MSScorps. Detailed information about the board members' academic and professional backgrounds, concurrent positions held in other companies, attendance records, and biographical data is disclosed in the Annual Report of MSScorps Co., Ltd., pages 10-11, 18, and on the official website of MSScorps. In addition, for details regarding the number of shares and shareholding of directors in companies that the Company has reinvested in, please refer to the 2025 Annual Report, pages 48 and 74.

Board Members

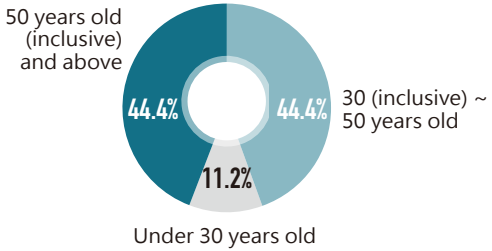
Title	Nationality	Name	Gender	Executive / Non-executive Directors	Age	Cumulative Tenure (Years)	Industry Experience (Note 1)	Functional Committee Membership	2025 Board Attendance Rate
Chairman/ President	R.O.C.	Chi-Lun Liu	Male	Executive Director	>50	>10	Industry, Information Technology	-	100%
Director/ CTO	R.O.C.	Jung-Chin Chen	Male	Executive Director	>50	>10	Industry, Information Technology	-	100%
Director/ COO	R.O.C.	Yung-Shun Liao	Male	Executive Director	>50	>10	Industry, Information Technology	-	100%
Director/ Chief Strategy Officer	R.O.C.	Chun-Hao Liu	Male	Executive Director	20~30	2	Industry, Information Technology	-	100%
Director	R.O.C.	Hsin-Tsai Lin	Male	Non-executive Director	>50	>10	Industry, Information Technology	-	100%
Independent Director	R.O.C.	Hung-Chang Yuan	Male	Non-executive Director	30~50	5	Industry	• Convener of the Audit Committee • Convener of the Remuneration Committee	100%
Independent Director	R.O.C.	Chang-Feng Tsui	Male	Non-executive Director	30~50	5	Information Technology	• Member of the Audit Committee	100%
Independent Director	R.O.C.	Chien-Min Wang	Male	Non-executive Director	30~50	5	Industry	• Member of the Audit Committee • Member of the Remuneration Committee	100%
Independent Director	R.O.C.	Chia-Ling Yang	Female	Non-executive Director	30~50	2	Industry	• Member of the Audit Committee • Member of the Remuneration Committee	83%

Note 1: Classified according to the first-level classification of the Global Industry Classification Standard (GICS).
Note 2: For information on the directors' term of office and other key positions / commitments, concurrent positions, controlling shareholders, representatives of stakeholders, and cross-shareholding situations, please refer to the 2025 Annual Report and 2025 Consolidated Financial Statements.
Note 3: Major events communicated by MSScorps in 2025 include quarterly financial statements and MSS JAPAN Co., Ltd.'s lease improvement project. These were submitted to the Audit Committee and the Board of Directors for discussion and resolution in accordance with meeting procedures, totaling 22 cases. For details, please refer to the Market Observation Post System – Material Information.
Note 4: 30~50 includes both 30 and 50 years old.
Note 5: MSScorps arranges for company directors and managerial officers to attend corporate governance, risk management, and other corporate sustainability-related courses on economic, social, and environmental topics every year. The director training status for 2025 is disclosed on page 28 of the 2025 MSScorps Annual Report.

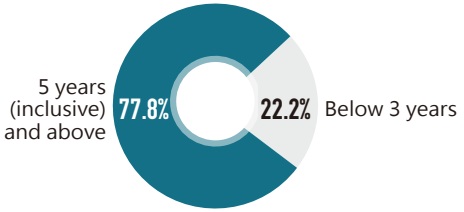
Proportion of Independent Directors



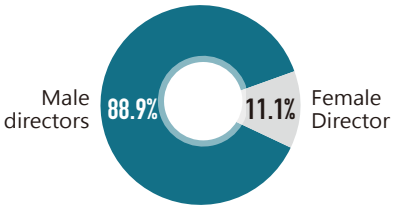
Age Distribution of Directors



Proportion of Directors by Cumulative Tenure



Proportion of Directors by Gender



▪ Diversity of the Board of Directors

According to the Company's Articles of Incorporation, MSScorps has nine directors, including five directors and four independent directors, each serving a three-year term. The Company adopts a candidate nomination system, and directors are elected by the shareholders' meeting from the list of nominated candidates, with eligibility for re-election. The "Rules for Election of Directors" and the "Corporate Governance Best Practice Principles" specify that the nomination and election of directors shall consider the overall composition of the Board and promote diversity among its members, including but not limited to differences in gender, age, race, nationality, culture, professional background, and areas of expertise. Directors are expected to collectively possess the knowledge, skills, and qualities necessary for performing their duties, such as operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspective, leadership, and decision-making capabilities. The professional backgrounds of MSScorps' Board Members include expertise in industry, finance, accounting, and law, along with experience relevant to the Company's business operations, enabling them to provide strategic guidance. The current Directors bring diverse professional expertise and offer advice based on their individual strengths. The Company will continue to adjust its diversity policy according to the Board's functioning, business model, and development needs, focusing on two main dimensions—fundamental qualifications and values, and professional knowledge and skills—to broaden perspectives and strengthen the Board's overall performance.

MSScorps also values gender equality in board composition, requiring at least one board member of a different gender. Currently, there is one female director. Given the relatively low number of female professionals in the electronics industry, the Company is actively promoting outstanding female employees to participate in management and decision-making levels. In the future, the Company may further increase the number of female directors by promoting exceptional female managers or recruiting qualified women professionals from the industry. In doing so, the Company will balance practical operational needs with the number of board seats and diversity requirements to gradually enhance the proportion of female directors. Details on MSScorps' board diversity policy, specific management objectives, and achievements can be found in the Company's 2025 Annual Report, page 24.

▪ Functional Committees

MSScorps has established a Board of Directors and, to ensure sound supervisory functions and strengthen management capabilities, set up the Remuneration Committee and Audit Committee under the Board in 2021 to replace the previous system of supervisors. This enhances external oversight and checks and balances within the Board. In 2025, the Audit Committee held 5 meetings, and the Remuneration Committee held 4 meetings. The attendance rate of independent directors was 97%. The operational status of each functional committee under the Board of Directors is detailed in the table below. For more information, please refer to pages 21-23 of the Annual report of MSScorps Co., Ltd.

Committee	Responsibilities	Members	Title	Attendance Rate	Material resolutions	Regulations
Audit Committee	• Appropriateness of the Company's financial statements presentation • Appointment or dismissal, independence, and performance of the certified public accountants • Appointment or dismissal of the Company's financial, accounting, or internal audit supervisors • Effective implementation of the Company's internal controls • The Company's compliance with relevant laws and regulations • Appraisal of the effectiveness of the internal control system • Revise the Operational Process for Acquisition and Disposal of Assets • Revise the Operational Procedures for Lending Funds to Others and Making Endorsement/Guarantee. • Review major asset or derivative transactions of the Company • Raising, Issuing, or Private Placement of Equity-Related Securities • Matters involving the interests of the Director themselves. • Company management of Information Security and Risk Management matters • Review the independence, qualification, and changes of the attesting CPA for the Company. • Significant matters as prescribed by other companies or competent authorities.	Hung-Chang Yuan	Convener, Independent Director	100%	• Annual and quarterly financial reports • Major investment projects of the Company • Report on risk management operations	Audit Committee Charter https://reurl.cc/qGjdbq
		Chien-Min Wang	Independent Director	100%		
		Chang-Feng Tsui	Independent Director	100%		
		Chia-Ling Yang	Independent Director	100%		
Remuneration Committee	• Assist the Board of Directors in formulating and regularly reviewing the policies, systems, standards, and structure for the performance evaluation and remuneration of directors and managerial officers, and subsequently consider the completion rate of the Board's review of ESG effectiveness as a reference for performance evaluation. • Regularly assess and determine the remuneration of directors and managerial officers • Other matters authorized by the Board of Directors	Hung-Chang Yuan	Convener, Independent Director	100%	• Recommendations on the remuneration payments to directors • Recommendations on performance bonuses and salary adjustments for managerial officers • Recommendations on the distribution of employee compensation to managerial officers	Remuneration Committee Charter https://reurl.cc/K8nknM
		Chien-Min Wang	Independent Director	100%		
		Chia-Ling Yang	Independent Director	75%		



▪ Director Training (GRI 2-17)

To enhance directors' knowledge and capabilities in legal, economic, environmental, social, and risk management issues, and with reference to the Practical Guidelines for Corporate Governance of Listed Companies and the Guidelines for Implementation of Continuing Education for Directors of Listed and OTC Companies, MSScorps continuously promotes the arrangement of continuing education for directors (including Independent Directors). Every year, MSScorps plans continuing education courses for the Board of Directors and provides directors with the latest updates on regulations and policies. The course arrangements focus on aspects related to corporate governance themes, such as finance, risk management, business, commerce, accounting, law, or corporate social responsibility, including courses in finance, anti-corruption, risk management, ESG strategies, accounting, and law. MSScorps arranges a minimum of 6 hours of continuing education courses for directors each year. Newly appointed directors of listed companies are also encouraged to complete 12 hours of director training in their first year of appointment. In 2025, all MSScorps directors completed 6 hours of education and training, including 3 hours of ESG-related training, with an average of 6 training hours. Please refer to page 28 of the 2025 Annual Report for the training status of all directors.

Title	Name	Training Hours	Average Training Hours
Chairman/President	Chi-Lun Liu	6	6
Director/CTO	Jung-Chin Chen	6	
Director/COO	Yung-Shun Liao	6	
Director/Chief Strategy Officer	Chun-Hao Liu	6	
Director	Hsin-Tsai Lin	6	
Independent Director	Hung-Chang Yuan	6	
Independent Director	Chang-Feng Tsui	6	
Independent Director	Chien-Min Wang	6	
Independent Director	Chia-Ling Yang	6	

3.1.3 Board Performance Evaluation (GRI 2-18)

To implement corporate governance and enhance the function of the Board of Directors of MSScorps, performance goals have been established to strengthen the operational efficiency of the Board. Since 2021, MSScorps has adopted the "Regulations for Performance Evaluation of Directors and Managerial Officers." In addition to conducting internal evaluations each year on the performance of the Board of Directors, functional committees, and individual board members, the Company commissions external independent institutions or experts to conduct evaluations at least once every three years. The results of the performance evaluations are submitted to the Board of Directors for reporting, review, and improvement. The results of the board performance evaluation serve as a reference for the selection and nomination of directors, while the results of individual director performance evaluations serve as a reference for determining their respective remuneration.

Regulations for Performance Evaluation of the Board of Directors

Evaluation cycle	Once per year
Evaluation scope	Evaluation scope: Board of Directors, individual board members, functional committees.
Evaluation method	Internal self-evaluation of the Board, self-evaluation by board members, peer evaluation, evaluations conducted by external professional institutions or experts, and online self-evaluation.

Performance evaluation indicators

Performance evaluation items	Board performance evaluation	Board member (self/peer) performance evaluation	Functional committee performance evaluation
2025 Performance evaluation results	Average score: 4.62 (out of 5)	4.63 (out of 5)	• Audit Committee: average score 4.14 (out of 5) • Remuneration Committee: 4.17 (out of 5)
Performance evaluation dimensions	1. Participation in the Company's operations 2. Enhancement of the quality of board decisions 3. Composition and structure of the Board of Directors 4. Selection and continuing education of directors 5. Internal control	1. Understanding of corporate goals and missions 2. Awareness of directors' duties 3. Participation in the Company's operations 4. Internal relationship management and communication 5. Professional competence and continuing education of directors 6. Internal control	1. Participation in the Company's operations 2. Awareness of functional committee responsibilities 3. Enhancement of the quality of functional committee decisions 4. Composition and member selection of functional committees 5. Internal control
Evaluation method	Evaluated by the board secretariat based on the actual operation of the Board of Directors	Evaluated by individual board members	Evaluated by members of each functional committee

▪ Communication between independent directors, internal audit officer and CPA

The Independent Directors of MSScorps can directly communicate with the internal audit officer and CPA, and understand the Company's financial and business conditions. Additionally, the Chief Internal Auditor regularly provides the Independent Directors with an audit report on a monthly basis, and both parties discuss any questions regarding the report's description at any time by phone or letter. Additionally, the audit officer participates in the Audit Committee meetings held by the company to report to the Independent Directors on audit business and track the status of implementation. The officer also attends Board of Directors meetings to report on internal audit business. In addition to providing reports on a monthly basis and communicating through Audit Committee meetings, the audit officer will also hold individual meetings before the Audit Committee meetings or according to the meeting needs of the Independent Directors. Additionally, the CPA attends the Audit Committee meetings quarterly to communicate regarding the company's quarterly financial statements and corporate governance, providing the latest financial and tax information. During the meetings, the CPA also discusses and exchanges opinions with the Independent Directors. In addition to communicating through Audit Committee meetings, the CPA will also hold individual meetings before the Audit Committee meetings or according to the meeting needs of the Independent Directors; for a summary of related matters communicated, please refer to the 2025 Annual Report, page 23.



3.1.4 Board and Senior Managerial Officer Remuneration Policy (GRI 2-20)

MSScorps has established a Remuneration Committee and formulated the "Remuneration Committee Charter." The Remuneration Committee conducts regular evaluations and, based on the achievement of performance goals by directors and managerial officers, determines individual remuneration by taking into account factors such as individual performance evaluation results, time commitment, responsibilities, achievement of goals, professional competence, and continuing education (including ESG sustainability awareness). The committee may also invite MSScorps directors, relevant department managers, internal auditors, accountants, and legal counsel to attend meetings to provide necessary information. Please refer to page 14 of the 2025 Annual Report for director remuneration. Directors' Remuneration includes transportation subsidies, business execution expenses, and compensation. The remuneration of individual directors is evaluated based on their level of participation and contribution to the company's operations, considering factors such as the company's business performance, future risks, and individual performance. Their remuneration is deliberated by the Remuneration Committee, approved by the Board of Directors, and reported to the Shareholders' Meeting.

3.2 Ethical Corporate Management (GRI 205-3, 206-1)

▪ Ethical Corporate Management Policy

MSScorps values ethical business practices. To establish a corporate culture of integrity and implement the policy of ethical corporate management, since 2021, the Company has formulated the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," and "Procedures for Ethical Management and Guidelines for Conduct." These are disclosed on the Company's website. The scope of application not only includes policies preventing conflicts of interest among directors and supervisors but also requires all directors, management, and employees to follow the standards of ethical business conduct. Furthermore, MSScorps encourages customers, suppliers, business partners, and other business-related entities to understand and support the Company's core values of integrity, to prevent dishonest behavior and conflicts of interest. Education and promotion of integrity-related policies are implemented, and the audit unit is responsible for monitoring their execution. To this end, MSScorps arranges for employees to undergo Ethical Corporate Management education and training upon onboarding and promotes and announces the ethical management principles to all employees, ensuring that all staff understand and comply with the ethical management regulations. At the same time, the company strictly adheres to relevant laws and regulations in all aspects of business management. In 2025, MSScorps had no occurrences of corruption, discrimination, or violations related to anti-competition, antitrust, or monopoly practices.

To establish consistent values and culture among all personnel of MSScorps, the Company has formulated the "Code of Ethical Conduct," which has been approved by the Board of Directors. This clearly defines the company's policy and the conduct guidelines that employees should follow. It is disclosed on the company's website and serves as the highest standard of behavior for all personnel of MSScorps, its subsidiaries, and joint ventures significantly influenced by MSScorps, ensuring that everyone has guidance to follow during business activities.

▪ Anti-Corruption Policy Promotion, Education and Training

The "Ethical Corporate Management Best Practice Principles" established by MSScorps has integrated clauses on fair trade and anti-corruption. MSScorps encourages employees to express opinions related to the Company's business conduct through labor-management meetings and implements Ethical Corporate Management through the Employee Code of Conduct and Ethical Management Training, by strengthening moral awareness and emphasizing anti-corruption policies and related procedures. To ensure the implementation of the concept of Ethical Corporate Management, Directors also receive relevant training based on the key operational strategies of the respective year.



3.2.1 Ethical Management and Whistleblowing Mechanism (GRI 2-26)

To implement the policy of ethical corporate management and maintain the Company' s image and business ethics, MSScorps, in accordance with the Company Act, the Securities and Exchange Act, and the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, has since 2021 established the "Insider Trading Prevention Management Procedures" and the "Whistleblowing System Management Procedures." The Company is committed to conducting due diligence on any violations and protecting whistleblowers who provide their names. In the handling of business conduct and procedural standards, employees are strictly prohibited from using their positions for personal or relatives' gain and from disclosing customer privacy. Before establishing business relationships with agents, suppliers, customers, or other business counterparts, it is necessary to evaluate the legality of their business conduct, their integrity-related policies, and whether there is any record of dishonest behavior. The "core values," "core competencies," and "managerial competencies" are periodically reviewed, and relevant personnel is required to comply.

For any unethical behavior that violates business ethics, MSScorps encourages all internal employees and external stakeholders to report to the Company through whistleblowing channels. Anonymous reports are accepted, and the Company is committed to protecting whistleblowers from improper treatment due to their reports. MSScorps has established whistleblowing channels and investigation procedures to protect the rights of whistleblowers and grants rewards to whistleblowers based on the severity of the reported incident. This is to implement the spirit of ethical corporate management. The Audit Office serves as the primary unit for handling reported cases of violations of the Code of Conduct. The Audit Office is the responsible unit for promoting corporate ethical management, reporting the status of implementation of ethical management to the Board of Directors once a year. In 2025, no major violations of business ethics (fines exceeding NT$1 million) were found. No internal whistleblowing cases were received, and the total number of contract terminations due to dishonest behavior was 0 cases.

▪ Evaluation and prevention

MSScorps requires New employees to declare non-compete compliance upon joining to implement the code of conduct and prevent conflicts of interest. In 2025, a total of 136 employees completed the declaration.

▪ Stakeholder Communication and Complaint Channels

MSScorps provides whistleblowing channels for reporting any illegal activities or violations of ethical corporate management. Whistleblowers can choose to report through different channels, such as supervisors or designated email addresses, either by providing their names or anonymously. All whistleblowing information is kept strictly confidential to prevent and protect whistleblowers from retaliation or improper treatment. Anyone who breaches confidentiality obligations will be disciplined according to company regulations.

Whistleblowing Methods:

1. Dedicated whistleblowing email address: report@msscorps.com
   Responsible Unit: Audit Office

2. Each stakeholder may also use the following complaint and whistleblowing channels:

Relevant Parties	Communication and complaint channels
Investor	• Spokesperson/Acting Spokesperson Line in the Annual Report • Investor conference • Shareholders' Meeting • Customer service hotline • Company website, email
Suppliers	• Customer service hotline • Company website, email
Employees	• Official LINE • Company website, email
Customers	• Customer service hotline • Company website, email



01 Occupational Incident Reporting

The whistleblower reports through the whistleblowing channel.

02 Acceptance

The Audit Office manager is responsible for accepting and filing the case.

03 Notification and Investigation

- If it involves general employees: notify the highest supervisor of the department and the President, who will appoint a project leader or investigation team to ascertain the facts.
- If it involves directors or senior executives: report to the independent directors or the Audit Committee for further investigation.

04 Response

If the report is verified to be true:

1. Immediately require the reported person to cease the related conduct and take necessary preventive or emergency measures.
2. The relevant department shall submit written review and improvement measures, compile investigation results, handling methods, and follow-up improvement measures, and report to the Board of Directors.
3. If it involves major violations or potential significant harm to MSScorps, the investigation unit shall immediately report and notify the independent directors or the Audit Committee in writing.

▪ The policy for the recovery of bonuses from improper benefits.

To enhance the conduct, ethics, and professional abilities of MSScorps and all employees, MSScorps has established the "Code of Ethical Conduct." MSScorps believes that as an organization practicing Ethical Corporate Management, each employee is obligated to maximize the company's benefits within the legal framework and minimize any loss or diminution of company interests. Any violation of this Code, aside from the recovery and repayment of all improper benefits obtained to the extorted person or the Company, will be subject to disciplinary action depending on the seriousness of the violation. All employees, including managerial officers, are expected to fulfill their responsibilities of management and supervision to ensure the Company's sustainable growth and development.

3.3 Regulatory Compliance (GRI 2 - 27)

3.3.1 Regulatory Compliance System

Since 2019, MSScorps has been adhering to the standards of regulations for publicly listed companies to establish various internal operating procedures. As the MSScorps Group's operational sites spread across multiple countries and its customers are located worldwide, the company continuously focuses on revisions to domestic and international regulations and supervisory authority guidelines post-listing, ensuring its operations comply with the regulations of all countries and implementing corporate governance. MSScorps formulates various internal policies and regulations, closely monitoring long-term global policy or legislative changes that could significantly impact the company's business or finances, as well as the execution and compliance updates of regulations in Taiwan and subsidiary locations. The Human Resources and Administrative Affairs Department regularly arranges employee education and training to familiarize staff with legal requirements, and each unit promotes compliance to ensure all employees adhere to regulations. Taishin Bank's Stock Affairs Agency Department and the Chinese Corporate Governance Association are commissioned to assist with training and courses related to listing regulations. The Audit Office is responsible for annually reviewing each department's legal compliance practices to ensure proper implementation, avoiding any large fines due to unlawful actions. Related risk management procedures are also established, requiring all subsidiaries within the group to comply with these principles.

For the past seven years, MSScorps has had no occurrences of major violations of law events or penalties.

Note: Significant violations and penalty incidents refer to single events with a penalty amount of over NT$1,000,000, suspension of operations imposed by competent authorities, cases recognized by regulatory bodies as major violations, or incidents affecting the normal operation of the company.



3.3.2 Internal Control and Audit Policy

In accordance with legal requirements and considering operational risks, MSScorps has formulated an Internal Control System and Internal Audit Implementation Rules, covering all transaction cycles, major management procedures, and subsidiaries. Since 2020, the Internal Control System, including Internal Audit Implementation Rules, has been established. The Chairman serves as the responsible supervisor for the daily administrative management of the Audit Unit. Each year, the Audit Office formulates an annual audit plan, which is approved by the Board of Directors and regularly reported to the Board on the status of implementation of audit operations. Subsidiaries in Nanjing also follow the Internal Control System and related regulations, and MSScorps headquarters conducts periodic audits of subsidiaries. In 2025, MSScorps conducted an evaluation of the Internal Control System in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies." The evaluation results revealed no material deficiencies.

Audit Management Procedures

1 First Line of Defense
Personnel responsible for business operations comply with and execute laws and regulations.

2 Second Line of Defense
Supervisors approve and conduct reviews.

3 Third Line of Defense
The Audit Office conducts periodic audits of legal compliance.

▪ Audit Process

Formulate annual audit plan > Approval by the Board of Directors > Issue audit notice > Conduct audit > Communicate audit results with the audited unit > Submit report for approval by the President.

▪ Audit Authority and Professionalism

The internal audit of MSScorps is an independent unit directly under the Board of Directors. Its purpose is to assist the Board and management in examining and reviewing deficiencies in the internal control system and evaluating operational effectiveness and efficiency. It also provides timely recommendations for improvement to ensure the effective implementation of the internal control system and serves as the basis for reviewing and revising internal control measures.

3.4 Tax Governance

The Board of Directors of MSScorps serves as the highest decision-making and supervisory body for the Company' s tax matters. It establishes tax policies and management procedures as the basis for MSScorps' s tax governance. By adopting a sound tax management framework, the Company undertakes a reasonable tax burden in its major operating countries to maintain socioeconomic stability and promote the sustainable development of corporate operations. MSScorps supports government policies that encourage corporate innovation and promote economic growth. The Accounting Supervisor reviews and approves the Company' s tax policies annually, with a commitment to transparency and sustainable development.

▪ Tax Policy — To pursue sustainable development and fulfill corporate social responsibility, the following tax policies have been established to implement tax governance:



1. Comply with tax laws and regulations, accurately calculate and pay taxes, and fulfill taxpayers' social responsibilities.
2. Support government tax policies that encourage corporate innovation and reinvestment.
3. Handle tax matters related to transactions with ethical principles.
4. On the basis of integrity, establish mutually respectful and open communication relationships with the tax authorities of the countries where taxes are jurisdictioned.
5. Disclose tax information in financial statements and annual reports in accordance with accounting standards bulletins and relevant regulations.
6. Promptly assess the impact of changes in tax laws on the Company and formulate responsive measures.
7. Continuously stay informed about new or amended tax regulations in various countries and strengthen tax expertise through internal training.
8. Conduct related-party transactions in compliance with the internationally recognized Transfer Pricing Guidelines issued by the Organisation for Economic Co-operation and Development (OECD). Except in cases where comparable transactions are unavailable, all related-party transactions are conducted under the same conditions as general transactions.
9. Do not transfer profits to low-tax or tax-haven jurisdictions.
10. Follow the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan to generate profit with companies that have economic substance and obtain tax resident status, applying local country tax regulations.
11. Plan and operate transactions in low-tax countries without the purpose of tax avoidance.

Tax Risk Management and Communication

MSScorps's main operating locations are in Taiwan and China. The company complies with the tax laws of each jurisdiction, fulfills its tax obligations, maintains good communication with tax authorities, and actively cooperates with the requirements of relevant agencies. Any changes in tax laws and regulations affect the Company's effective tax rate and may impact its operating performance. MSScorps continuously monitors updates to tax regulations, analyzes potential tax implications, and develops response strategies. Since 2020, MSScorps has published its monthly revenue news and quarterly financial results on its official website and has held investor conferences to communicate with shareholders and investors regarding the Company's operational status.

Tax Governance and Control

MSScorps conducts tax reviews once a year. The accounting supervisor bears ultimate responsibility for tax management, while daily tax administration and management are executed under the accounting supervisor' s direction, assisted by qualified and experienced tax professionals who help ensure the Company' s tax obligations are properly fulfilled. Internal training is conducted to ensure employees possess the necessary tax-related skills and awareness. In addition, MSScorps has established a comprehensive whistleblowing system that allows stakeholders to report tax violations and unethical behavior, with the Company' s ethical policy clearly stipulating the protection of whistleblower identity.

Effective Tax Rate

In 2025, MSScorps' s effective tax rate in Taiwan was -17%.

Tax Information for the Past Two Years

Unit: NT$ Thousand

Year / Item	2025	2024	Average
Profit Before Tax	11,519	112,490	62,005
Income tax expenses	48,193	47,527	47,860
Effective Tax Rate (%)	418.38	42.25	230.32
Income Tax Paid	54,927	105,213	80,070
Cash Tax Rate (%)	476.84	93.53	285.19

Note 1: For detailed financial information, please refer to MSScorps' 2025 Consolidated Financial Report.

Income Tax Paid by Region for the Past Two Years

Unit: NT$ Thousand

Year	2025		2024	
Region	Amount	Percentage (%)	Amount	Percentage (%)
Taiwan	15,001	27.31	44,626	42.41
Asia (excluding Taiwan)	39,926	72.69	60,587	57.59
Total Amount Paid	54,927	100	105,213	100



3.5 Risk Management

3.5.1 Risk Management Mechanism

MSScorps adheres to the philosophy of sustainable operations, continuously monitoring internal and external issues and environmental changes. It implements operational impact analysis and establishes a comprehensive and flexible response mechanism to enhance resilience against various risks and challenges. Through regular reviews and continuous improvement of operational resilience, MSScorps ensures uninterrupted operations, safeguarding the best interests of customers and all stakeholders.

▪ Corporate Risk Management Policy The Risk Management expertise of Independent Directors

The highest responsibility unit for risk management at MSScorps is the Board of Directors. Before joining the current Board, all Independent Directors possessed practical experience in the technology, biotechnology, and legal professional fields, covering backgrounds in corporate finance, legal affairs, and corporate governance, as well as accumulated professional knowledge in corporate risk management and business decision-making. During his tenure as a Director at MSScorps, he reviewed the company's long-term strategy and assisted the company in addressing potential crises of emerging risks.

For the risk management experience of Independent Directors, please refer to 3.1.2 Operation of the Board of Directors and Functional Committees.

▪ Corporate Risk Management Operations

As a leader in advanced process research and development, MSScorps conducts at least one comprehensive organizational review and evaluation each year in accordance with the ISO 9001 standard to seize market opportunities and respond to potential risks. Appropriate response measures are developed for identified high-risk items, with responsibilities clearly defined at each level. The Office of the President is responsible for integration and regular reporting to the President, as well as implementing countermeasures.

The major and emerging risks for 2025 are listed in the table below. For risks related to Information Security, natural disaster prevention and climate change, countermeasures are explained in a separate section:

Risk Identification and Response in 2025 - Operational Aspect

Risk issue	Risk Level (Likelihood of Occurrence, Impact Level)	Risk description	Potential Impact	Response Strategy
People and Human Rights Aspect	Medium-Low (Medium, Medium-Low)	SScorps' operational sites and supply chains span multiple regions, potentially facing risks of improper labor conditions management, including but not limited to forced labor, child labor, excessive working hours, non-compliance with local wage regulations, workplace discrimination and harassment, and insufficient occupational safety and health management.	If human rights-related events occur, it may cause multi-aspect impacts on the company, including: • Operational Risk: Disruption in the supply chain, termination of collaboration by customers, or order transfers affecting revenue performance. • Regulatory and Compliance Risk: Violating local labor regulations or international human rights guidelines may result in fines, sanctions, or legal actions. • Reputation Risk: Damage to corporate brand image reduces trust among investors and customers, thereby affecting long-term market competitiveness. • Financial Risk: Increased funding costs arising from derivative fines, compensation, improvement costs, and a decline in ESG rating. • Talent Risk: Decreased employee cohesion and increased turnover rate affect organizational stability and productivity.	• In 2025, 1 employee symposium was held to facilitate two-way communication with employees and discuss company development and career planning. • Conduct human rights due diligence to assess and plan measures to mitigate human rights risks.
Changes in industry trends have caused a shortage of key talent.	Medium-Low (Medium, Medium-Low)	The reasons for the shortage of key talent are related to industry trends, including talent redistribution, the global expansion of MSScorps, and intense industry competition, which may pose a long-term risk to the company. A company of innovation and technology.	The operational efficiency, development layout, and corporate image may all be affected. Include: • MSScorps lacks sufficient internationally oriented leadership talent, making it difficult to enhance the operational performance of its overseas locations or further expand its global footprint according to the company's operational planning needs. • Lacking sufficient internationally-minded and leadership-capable talent makes it difficult to achieve international innovation in technology or a global perspective, hindering timely expansion or adaptation to business developments to maintain competitiveness. • The insufficient degree of corporate management internationalization affects the diverse development of corporate culture and the company's image. • As competition for talent in the industry intensifies, MSScorps must offer better compensation and benefits to attract and retain employees. • Unable to respond to Market trends or talent competition with peers, MSScorps may need to adjust its talent Strategy to reduce reliance on scarce human resources.	• The announcement explained the basis for employee performance incentives and reward calculation. • Adopt diverse talent recruitment and provide comprehensive professional training. • Maintain a transparent and open compensation development system that provides performance-based rewards. • Through Education and Training, supervisor guidance, and fostering a diverse organizational culture. • Enhance the employer brand to increase the overall attractiveness and influence of the company. • In response to the local market conditions, retention measures tailored for key research and development personnel worldwide are adopted, including the provision of retention bonuses. • Planning diverse Long-term retention measures to create an environment for Long-term development, identifying and tracking potential young talents through talent management mechanisms, and focusing on their development potential within the organization. • Through expatriate rotations, allow potential colleagues to gain experience in positions in different Regions, thereby expanding global R&D capabilities.

Risk issue	Risk Level (Likelihood of Occurrence, Impact Level)	Risk description	Potential Impact	Response Strategy
Operational disruptions caused by information security risks and trade secret protection risk.	Medium-High (Medium, Medium-High)	With the rapid development of digital technology and the gradual crossover of system applications beyond traditional industries and organizational boundaries, the Fourth Industrial Revolution is driving digital transformation in enterprises while also giving rise to emerging risks and challenges such as Information Security, data governance, artificial intelligence applications, and Regulatory Compliance. Enterprises should ensure through comprehensive technology governance mechanisms that technology applications promote innovation and enhance operational efficiency while also balancing risk control, Information Security, and regulatory compliance to support sustainable business development.	Automation is an area of high concern for MSScorps, and technological governance has a close relationship with automation, including its impacts: • Long-term profit loss: Failing to effectively monitor or identify technological trends may affect MSScorps' long-term market share and revenue. • Cost of business failure: Ineffective decision-making processes lacking effective internal control mechanisms may lead to stranded assets, capital wastage, and other ineffective investments. • Loss of Human Capital Development: Failure of Technology Governance may lead to technological unemployment issues and erroneous talent Strategy. • Moral disputes or litigation issues: Failing to establish reliable methods to identify potential privacy and moral issues, misuse, or unintended technology and data usage.	• Signed NDAs with customers (including new customers) to protect confidential information including sample storage and analytical results. • Installed metal detector gates and anti-tailgating barriers outside laboratories (including new laboratories such as Taiyuan) to strictly control and prevent information leakage. • Required all new employees to undergo confidentiality training. • Implemented and obtained ISO 27001 certification, conducted regular cybersecurity drills to ensure information security. • Enhance colleagues' information security awareness through strengthened social engineering drills and employees' information security education and training. • Annual disaster recovery drills for critical application systems are conducted regularly each year to ensure their effectiveness. • MSScorps transfers some losses caused by information security risks through insurance structures. • By constructing a Board of Directors with a background in technology expertise, the technological-related professional capabilities of the Board of Directors are strengthened. • Establish a dedicated unit to strengthen the management of intellectual property rights, including identifying potential market trends and avoiding infringement. • Regularly convene Strategy Steering Committee meetings to analyze technology-related issues in order to make timely adjustments and respond quickly to technology-related trend changes. • Participate in technology and standards-related associations and engage with policymakers by joining relevant associations to obtain the latest standards, participate in working groups, and gain related Membership Status, coordinating with public departments to exchange opinions. • Deepen cooperation with customers, supply chains, and academia, and maintain a leading position in technological trends through joint development and knowledge sharing, continuously advancing towards commercial solutions.

Risk issue	Risk Level (Likelihood of Occurrence, Impact Level)	Risk description	Potential Impact	Response Strategy
Quality management and reputation risk	Medium-Low (Medium, Medium-Low)	MSScorps is an important provider of material analysis services for the Taiwanese semiconductor industry, and the quality and accuracy of its analysis results are crucial to customers' process judgments. If testing errors, data interpretation deviations, equipment calibration anomalies, or insufficient accuracy in analytical reports occur during the analysis process, it may affect customers' judgment on process issues, thereby impacting product yield and R&D efficiency.	Failure in Quality Management or deviations in analysis results may have the following impacts on the company: • Operational Risk: Analytical errors lead to customers performing repeated verifications or delaying process decisions, affecting service delivery efficiency and the progress of project execution. • Customer Dependence and Trust Risk: Semiconductor customers are highly dependent on material analysis results. If trust is compromised, it may lead to the termination of long-term collaborations or exclusion from the critical supply chain. • Reputation Risk: Major misjudgment incidents in analysis may rapidly spread within the industry, undermining the Company's professional image as a high-end analysis service provider and market trust. • Regulatory and Compliance Risk: If the analysis results are involved in product verification or serve as a basis for customers' disclosure of information, incorrect information may lead to legal liabilities or contractual disputes. • Financial Risk: Potential liabilities for compensation, rework costs, and the pressure of revenue decline due to the loss of customers. • Strategy Risk: Affects the Company's ability to penetrate advanced processes (such as higher-level nodes) or high-value-added customers, limiting future growth momentum.	• Obtained TIPS certification to protect the Company's intellectual property rights. • Continuously optimize the Smart E-System to provide customers with case progress and delivery timelines. • Establish processes for handling customer complaints, incident handling, and quality feedback. • Regularly conduct supplier evaluations.
Price competition risk	Medium-Low (Medium, Medium-Low)	As industry demand grows, it attracts continuous investment from domestic and international peers and testing institutions, gradually increasing the degree of market competition. In some standardized analysis items or mature process application areas, the degree of service differentiation is relatively limited, and price has become one of the important factors for customers in selecting suppliers. In addition, semiconductor customers are mostly large enterprises with general annual cost reduction requirements. They exert continuous pressure on service prices through price comparisons, centralized procurement, or by implementing a multiple suppliers strategy.	Intensified price competition may have the following impacts on the company's operations: • Decreased Profitability: As customers continue to drive cost reduction and industry price competition intensifies, if the company cannot simultaneously enhance the added value of its services or cost efficiency, it may lead to a decline in service unit prices, thereby compressing gross margins and overall profitability performance. • Revenue Structure Risk: To maintain market share, there may be increased reliance on standardized or more price-competitive analysis items, leading to a service portfolio skewed towards low-margin business, affecting the quality of long-term earnings. • Customer Concentration and Bargaining Risk: Large semiconductor customers have strong bargaining power. Over-reliance on specific customers or orders will further increase price negotiation pressure, impacting order criteria and profit margins. • Investment Recovery Risk: Material analysis equipment generally involves high capital expenditures. If market prices continue to decline, it may extend the equipment investment recovery period and reduce capital utilization efficiency. • Competitive Position Risk: If competitors rapidly expand the market with a low-price strategy, it may affect the company's market share in certain application areas, thereby weakening overall market competitiveness. • Long-term Development Risk: If price pressures persist, they may constrain resources allocated to R&D and technology upgrades, affecting the company's competitive advantage in advanced processes and high-level analysis fields.	• Continue investing in R&D to strengthen customer retention. • Established a dedicated R&D team to prepare advanced technical methods and provide technical guidance to employees, ensuring customers receive high-quality analytical services. • Build technological barriers and differentiate from competitors to avoid low-price competition risks.

Risk Identification and Response in 2025 - Disaster Prevention Aspect

Risk issue	Risk Level (Likelihood of Occurrence, Impact Level)	Risk description	Potential Impact	Response Strategy
International green energy trends and national energy conservation and carbon reduction policies increase corporate operating and investment costs.	Medium (High, Medium)	Governments around the world actively undertake various control activities to reduce carbon emissions, aiming to constrain or strengthen corporate efforts in energy saving and carbon reduction, such as: • Taiwan will begin imposing carbon fees requirements in the 2026 Target. • The potential demand from customers for MSScorps Group's green energy coverage is expected to gradually increase in the coming years.	Increase operating and investment costs, thereby eroding profits. For detailed impact explanations, please refer to section 1.1 Climate Change Response.	• In 2025, by implementing a greenhouse gas inventory system, the collection, consolidation, and management efficiency of greenhouse gas emissions data was strengthened, enhancing the accuracy and completeness of emissions information. This serves as the basis for subsequent carbon reduction strategy planning and the formulation of related management measures. • The President's Office and the Corporate Governance Officer planned sustainability initiatives and regularly reported to the Board of Directors for supervision and management. • Planned the schedule for greenhouse gas inventory and reported it to the Board of Directors. • Participate in government voluntary greenhouse gas reduction plans, promote greenhouse gas emission reduction projects, apply for voluntary reduction projects to obtain carbon credits, engage in the carbon trading market to purchase carbon credits for offsetting, and evaluate the introduction of negative carbon technologies.



Violation cases

In 2024 and 2025, there were no antitrust, conflict of interest, money laundering, or insider trading penalties or records of major violations related to product safety, corruption, environmental protection, labor, or major occupational disasters.

3.6 Information Security and Privacy Protection

As a professional technical service company, MSScorps fully understands that providing accurate and precise data can accelerate customers' research and development progress. Given that all related analytical data are the property and intellectual achievements of customers, the Company ensures proper safeguarding of such data. In this regard, to enhance information security and protect trade secrets, MSScorps not only follows national regulations to establish a "Privacy Protection Policy" applicable to all branches, operating sites, subsidiaries, and suppliers, but also enforces rigorous personal data and privacy security management and protection measures with a "zero tolerance" objective. From the outset, the "Information Security Policy" and "Privacy Protection Policy" are implemented. An Operations Security Division is established to maintain internal information security, conduct information security audits, and manage security equipment. Internally, the company has set up an "Information Security Manual" and "Information Security Organization and Responsibility Management Procedures," and management is conducted in alignment with the spirit of the ISO 27001 Information Security Management System, following the P.D.C.A. (Plan – Do – Check – Act) cycle. Continuous reviews and revisions are made to integrate and strengthen the information security management system, establishing a robust information security framework intertwined with daily operations to implement information security and business continuity management, ensuring zero major incidents of information or personal data breaches. Before advancing related business activities, risk assessments are conducted to review and evaluate the legality of data access and ensure the integrity of data protection mechanisms to avoid risks in data processing. Regarding the collection, processing, use, and protection of personal data and privacy involved in the operation process, MSScorps complies with relevant government laws and regulations, uses such data only within the scope prescribed by law, and does not provide, rent, or disclose personal data to third parties in any disguised form. The Company is committed to maintaining the security and privacy rights of customer data.

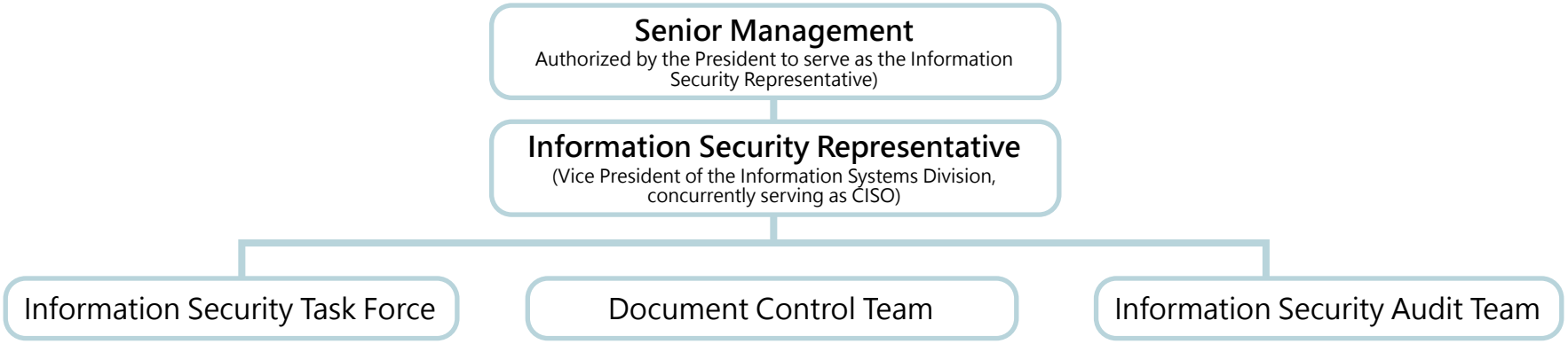
3.6.1 Information Security Management Framework

MSScorps, to effectively promote and implement the information security management system, has established an Information Security Management Committee. This committee integrates internal resources for information security risk assessment, clearly defines personnel authority and responsibility in information security management operations, coordinates affairs, promotes information security management tasks, and formulates annual information security plans and inspection standards. It also conducts various control measures, annual employee information security education and training, and information security audit operations. Hold at least one information security meeting each year to review and decide on information security and data protection guidelines and policies. Since 2022, MSScorps has appointed a Chief Information Security Officer (CISO) responsible for promoting and supervising matters related to information security. An Information Security Task Force is responsible for handling related operations, formulating and maintaining information security policies, and organizing information security education and training to ensure that all management standards are effectively and continuously implemented to achieve information security policies and goals. The Information Security Management Committee is convened by Chief Information Security Officer (CISO) Wen-Hsiang Chien, who is responsible for planning, executing, communicating, and making decisions related to the company's information security activities. The Information Security Management Execution Team is composed of colleagues from the Information Systems Division and is responsible for handling information security activities, meetings, training, and other tasks to ensure the effective implementation of all policies.

4Four major guiding principles

- Principle 1: Establish information security management standards that comply with regulations and customer requirements.
- Principle 2: Achieve the consensus that everyone is responsible for information security through universal awareness.
- Principle 3: Provide a safe production environment to ensure the sustainable operation of the company's business.
- Principle 4: Protect the confidentiality, integrity, and availability of company and customer information.

Information Security Management Structure and Responsibilities



Organizational Position	Unit	Responsibilities	
First-level organization	Senior Management	• Approve, issue, and maintain the information security management policy. • Convene information security review and follow-up meetings. • Review audit reports submitted by information security auditors.	
Second-level organization	Information Security Representative	• Formulate and review information security policies. • Supervise the execution of business continuity drills. • Regularly preside over and convene management review meetings.	
Third-level organization	Information Security Task Force	• Formulate and maintain information security policies and objectives. • Execute the business continuity plan. • Conduct information security education and training activities.	• Monitor, record, and investigate information security incidents. • Prepare management review meeting materials and meeting minutes.
	Document Control Team	• Execute document issuance, retrieval, and destruction. • Manage paper and electronic documents.	
	Information Security Audit Team	• Establish internal audit procedures for information security management. • Formulate audit plans and assist with external audits.	• Verify whether information security is effectively implemented. • Evaluate and review the effectiveness of information security audits.

3.6.2 Information Security Management Measures

According to the 2025 World Economic Forum Risk Report, "Cyber Espionage and Warfare" is ranked as the 5th greatest global risk among the top ten for the next two years (Short-term). In light of this, MSScorps has incorporated cybersecurity risk management into its core governance strategy to address increasingly severe cyber threats and ensure operational resilience and the safety of information assets. If the defense capability against cyber attacks is inadequate, the company may be exposed not only to risks of data leakage and extortion but also to potential production system interruptions, leading to significant operational losses and impacting the company's good reputation. To prevent external attacks and the leakage of sensitive data, MSScorps has continuously strengthened its information security protection capabilities to ensure that customers' confidential information and the Company's information assets are not exposed to risks. MSScorps joined the Taiwan Computer Emergency Response Team / Coordination Center to achieve the synergistic effect of cross-domain cybersecurity threat joint defense through diverse information-sharing channels. Members can exchange cybersecurity information through the messaging platform to discuss and share cybersecurity issues encountered in operations or recent significant security matters, achieving the goal of joint defense and enhancing the overall enterprise information security protection capability. To safeguard information security and trade secrets, MSScorps identifies various cybersecurity risks and designs management measures to strengthen information protection.

▪ Specific Data Management Mechanisms

MSScorps follows the ISO/IEC 27001 Information Security Management System framework to assess and protect data assets, including control over confidentiality, integrity, and availability, and continues to improve to enhance data management efficiency.

Information Security Management Measures	Information Security Protection Implementation
Comply with relevant international standards to establish a management system	• Obtained ISO/IEC 27001 certification, covering the Company's core operating information systems and key data processes, and regularly conducts internal audits and management reviews to ensure the effective implementation of information security measures.
Information Security Awareness	• The Information Security Task Force implements and enforces the information security system. The Information Security Representative sends monthly emails to promote major internal and external cybersecurity topics, maintaining the proper operation of the Company's information systems.
Information Asset Management	• Conduct inventory and establish an information asset register recorded in the Information Asset and Risk Assessment Form. Assets are categorized and labeled with confidentiality levels. • Personnel must properly hand over all managed information assets before transfer or resignation. • Account access management. • Use of personal devices is prohibited. • Email protection. • System development management. • Host vulnerability scanning and remediation. • Continue to implement account access management, use of personal devices is prohibited, and email protection. • Continuously improve system development and launch process management, host vulnerability scanning and remediation.

Information Security Management Measures	Information Security Protection Implementation
Access Control Settings	• Access rights are assigned based on the principles of "need-to-know" and "minimum necessary privileges." • Differentiate administrator and general user permissions, strictly controlling access rights for each level. • Passwords for all information systems must comply with the password management mechanism; weak or missing passwords are not allowed. • Access to entertainment, high-risk, or low-credit-rated websites is prohibited. • The use of online storage such as Google Drive, iCloud, Dropbox, and OneDrive is prohibited. • Unauthorized file transfers are prohibited. • Conduct periodic inventory of important assets and classify data for management. • Encrypt files using document encryption software. • Control and review data access permissions and application approvals. • Confidentiality agreements for employees and suppliers. • Information classification management and high-privilege account remote access control require two-factor authentication.
Facility Control	• Physical environments are divided into general areas and restricted areas, separated by physical barriers with independent entrances and access controls to prevent unauthorized access. • The use of audio, video, or photographic devices without authorization is prohibited. Employee phone cameras are sealed with tamper-evident labels, and all Company areas are equipped with CCTV cameras with recordings retained for at least three months.
Network Security Defense and Testing	• Firewalls are installed at external network entry points. Internal networks adopt subnet segmentation, antivirus central consoles, and other defense measures. Regular patch updates and vulnerability scans are conducted to reduce security loopholes. • System configuration change application and review procedures. • Host vulnerability scanning and remediation. • Network segmentation management (office area, laboratory area, security control area). • Enhanced control in security control zones (network access, monitoring management). • Deployment of next-generation firewalls. • Strengthen antivirus and anti-hacking measures. • Strictly control network connections, access to entertainment, high-risk, or low-credit-rated websites is prohibited, and strengthen the prohibition of file downloading. The use of customer file transfer systems or services requires prior application and review. • Continuously implement the system configuration change application and review procedures. • Continuously monitor network traffic and activities to ensure early detection of abnormal behavior. • Continuously improve website security ratings to meet customer requirements. • Configuring the host with a micro-segmentation firewall enhances information protection.
Email Protection Mechanisms	• Emails use a whitelist/blacklist system, and a spam defense system is implemented at the mail gateway to provide spam filtering, virus blocking, and malware protection mechanisms, strengthening email security.

Information Security Management Measures	Information Security Protection Implementation
Sample Security Management	• Continuously optimize the electronic records of sample delivery, cross-departmental, and inter-plant transfer for traceability. • Regulated samples are stored in secured warehouses under access control and monitoring. • Vehicles used for regulated sample delivery are equipped with GPS systems to track sample movement and routes in real time. • Through regular internal audits, ensure that the operations in secure zones and operations cloud environments meet the requirements of information security operations.
Personal Data Access Tracking	• All employee queries of customer personal data are logged and systematically cross-checked and reviewed to ensure there is no misuse.
Data Analysis and Processing Control	• During data analysis and processing, MSScorps ensures data security through access control, transmission encryption, and de-identification measures that comply with ISO 27001 standards.
Personal Data Processing Principles	• Adopt de-identification or other data minimization techniques, including anonymization, pseudonymization, masking, and suppression, to limit the collection or processing of specific personal data and data volume. These are applied to customer data such as names, identification numbers, dates of birth, addresses, and email accounts. De-identified results are produced as statistical data, trends, or other non-identifiable formats and used as the basis for business decisions (e.g., consumer age or regional distribution, regional signal improvement, etc.).



Response to information security incidents

MSScorps has clearly established an information security reporting and handling process for information security incidents, formulating the "Information Security Incident Management Procedure." This procedure stipulates that when an information security incident occurs, it must be reported promptly and response measures taken to resume operations in the shortest possible time. The discoverer must notify their immediate supervisor and the Information Security Task Force. The Task Force is responsible for recording the scope of impact, loss assessment, support application judgment, and response measures in detail in the "Information Security Incident Report and Handling Form." For incidents of a more severe risk level, abnormality and corrective and preventive actions are required to prevent recurrence, with detailed records maintained in the "Abnormality and Corrective/Preventive Action Handling Form" for recordkeeping.

Report information security incident

- The discoverer reports the incident to their immediate supervisor and the Information Security Task Force, which completes the Information Security Incident Report and Handling Form.



Execute crisis response

- The Information Security Task Force executes various crisis response measures.



Evaluate incident handling status

- The Information Security Representative is responsible for evaluating the crisis handling status of the incident.



Hold review meeting

- The Information Security Representative convenes an incident review meeting and confirms follow-up improvement measures.



Handle and improve abnormalities

- The Information Security Task Force is responsible for implementing subsequent abnormality handling and improvement.



Record retention

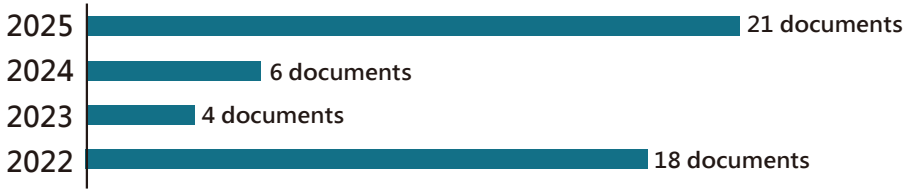
- The Information Security Task Force retains incident records for at least one year.



At the same time, MSScorps independently performs information security operations and monitoring by the Information Unit. Through continuous monitoring and analysis of information such as firewalls, endpoint protection, antivirus systems, vulnerability scans, system logs, and security notifications, they enhance the detection, reporting, and response capabilities for security incidents. The Information Security Maintenance and Operations Management Unit is responsible for the documentation, analysis, and classification of information security incidents. Relevant units must complete incident resolution and improvements within the target handling timeframe and conduct root cause analysis and corrective actions after incident handling to prevent recurrence.

Recent updates on information security regulations

New or Revised Information Security Regulations



To ensure that information security management documents align with the organization's actual operations and adapt to the continuous evolution of information technology, MSScorps formulates an annual information security improvement plan to continuously strengthen information protection measures in response to increasingly severe cybersecurity threats and to safeguard customers' sensitive information. The short-term goals for 2025 focus on the ISO 27001 Information Security Management System certification upgrade and validation; the medium- to long-term goals are to maintain zero cases of data leakage, conduct regular reviews and updates of information security policies and procedures to address the latest security threats, and ensure the protection of customers' and MSScorps's sensitive data to enhance competitiveness.

From 2022 to 2025, MSScorps did not experience any major information security incidents, and there were no occurrences of customer or employee personal data being affected by confidential information leaks, nor any fines incurred. In 2025, a total of 13 information security incident reports were received, including 12 cases of seal detachment and 1 system anomaly notification. The incidents were classified as major and required review meetings. After executing contingency and corrective measures, all results were confirmed to be normal, with no information leakage occurring.

Number of Information Security Incident Violations and Fines / Year	2025	2024	2023	2022
The number of information security or network security incidents	0	0	0	0
Data Leakage Incidents (Number of cases)	0	0	0	0
The number of information security violations involving customer personal data.	0	0	0	0
The number of customers and employees affected by data leakage (person)	0	0	0	0
Penalties amount (NT$) for information security or network security-related incidents	0	0	0	0

2025 Information Security Enhancement Actions

Enhancement Item	Action Taken	Outcome
Network Core Equipment Backup	Procured Cisco Catalyst C9300 backup switches to serve as backup devices in case of main switch failures at various sites.	The C9300 backup equipment deployment has been completed, reducing the risk of network core interruptions and enhancing network availability.
VIP key equipment backup mechanism	Establish backup equipment for i-SEM and WIN report dedicated computers to reduce the risk of service interruptions caused by equipment failures.	The backup computer deployment has been completed, allowing for rapid operational takeover during equipment failures, thereby enhancing service continuity.

Business Continuity Management and Disaster Recovery Drills

To ensure the continuous operation of business and critical activities and to mitigate the risk of service disruption to critical information systems due to major disaster events, MSScorps conducts at least one test annually. This involves executing a documented business continuity plan or an emergency response plan for information security incidents to ensure that critical application systems can continue operating without interruption. In addition, at least one backup data restoration test is conducted annually to verify the readability of backup data, the availability of storage media, and the feasibility of important asset restoration test procedures. This ensures the effectiveness of backup operations, which must be completed within the time allocated for recovery operation steps.

In 2025, a total of four system backup drills were conducted, and all results were normal.

2025/7/7	2025/7/9	2025/6/25	2025/7/9
Hsinchu Headquarters Laboratory	Southern Taiwan Science Park Laboratory	Hsinchu Science Park Laboratory	Zhubei Laboratory
The main host (Wintek server) used in the measurement and analysis laboratory failed and stopped service. Backup files were transferred to the standby host (including system and data) to maintain continuous business operations.	The NAS for a key customer in the measurement and analysis experiment failed and shut down. The HA mechanism took over operation, maintaining continuous business operations.	The firewall used in the measurement and analysis laboratory failed and stopped service. The backup firewall took over and continued providing service, maintaining continuous business operations.	The firewall used in the measurement and analysis laboratory failed and stopped service. The backup firewall took over and continued providing service, maintaining continuous business operations.

ISO 27001 Certification

Since 2016, MSScorps has obtained ISO 27001 certification and continuously expanded the certified locations to strengthen information security protection and ensure compliance with information security and customer privacy requirements. In 2025, the operational sites that obtained ISO 27001 certification included the Hsinchu Operational Headquarters, Hsinchu Material Analysis (MA) Headquarters, Tainan Science Park branch, Zhubei Branch (Failure Analysis, FA), and Zhubei Branch (Reliability Analysis, RA). During the certification period, it is required to conduct education and training for laboratories and related personnel at least once a year and perform on-site audits. Regular information security certification is conducted annually to ensure the system continuously meets security standards and effectively mitigates risks. MSScorps has also joined the Science Park Information Sharing and Analysis Center (SP-ISAC) to achieve the effect of cross-domain cybersecurity threat joint defense through diverse information-sharing channels. Members can exchange cybersecurity information through the messaging platform to discuss and share cybersecurity issues encountered in operations or recent significant security matters, achieving the goal of joint defense and enhancing the overall enterprise information security protection capability. MSScorps, through diversified information security protection channels, ensures operational safety of products from development to disposal, becoming a reliable technical service testing partner in information security product reliability for customers worldwide.



Information Security Vulnerability Scanning

To enhance information security protection, MSScorps conducts at least one annual vulnerability scan for all servers, company-wide phishing email testing, and penetration testing of external information systems. Annual internal and external audits under ISO 27001 also include office security checks, personal computer inspections, and verification of licensed software use. The 2025 inspection showed no anomalies.

Information Security Vulnerability Scanning

2025/7/10	2025/7/8	2025/7/7	2025/7/17
Hsinchu Headquarters Laboratory	Hsinchu Science Park Laboratory	Zhubei Laboratory	Southern Taiwan Science Park Laboratory

Completed vulnerability scans and remediation for critical information equipment.

▪ Information Security Education and Training

MSScorps arranges company-wide information security training every year. In 2025, online courses were adopted, including training on remote video security. All employees completed full training and passed the online tests.

Course Title	Training Target	Training Hours	Number of Participants	Course Pass Rate
Information Security Awareness Training for New Employees	New employees	60 minutes	136 people	100%
2025 Information Security Awareness Training	All employees	60 minutes	609 people	100%
Information Security Seminars	Information security personnel (Cheng-Shu Ho)	4 hours	1 person	100%

▪ Audit

MSScorps successfully completed and passed on-site audits for 4 Customers and information security questionnaire evaluations for 4 Customers; subsidiaries (Nanjing, USA, Japan) completed and passed on-site audits for 4 Customers and information security questionnaire evaluations for 4 Customers.

Short-, Medium-, and Long-Term Goals

Region	Goal Description	2025 Achievement Status	Short-Term (2026)	Medium-Term (2027–2028)	Long-term (2029 and beyond)
Taiwan	Information Security Intrusion Protection	Prevent hacker intrusions: successful intrusion occurrences during the year must be fewer than 1.	Successful intrusion occurrences during the year were fewer than 1.	Successful intrusion occurrences during the year were fewer than 1.	Successful intrusion occurrences during the year were fewer than 1.
	Information Security Leakage Incidents	Annual occurrence of information security incident reports of level 3 or above must be fewer than or equal to 1.	Occurrence of information security incident reports of level 3 or above was fewer than 1.	Occurrence of information security incident reports of level 3 or above was fewer than 1.	Occurrence of information security incident reports of level 3 or above was fewer than 1.
	System Host Maintenance	Maintain availability of key system equipment at 99.5% (inclusive).	Maintain availability of key system equipment at 99.5%.	Maintain availability of key system equipment at 99.6%.	Maintain availability of key system equipment at 99.6%.
China	Information Security Management	Establish Information Security Management mechanism in accordance with Taiwan's ISO/IEC 27001 management system.	Continue implementing Information Security Management in accordance with the ISO/IEC 27001 management system.	Continue optimizing the Information Security Management system and management processes.	Continue enhancing the maturity of Information Security Management to align with the group management system.



3.6.3 Customer Privacy Protection (GRI 418-1)

■ Privacy Protection Policy

As a professional technical service provider specializing in inspection and analysis, MSScorps ensures the confidentiality of all customer-entrusted information with the utmost rigor, eliminating any concern over information leaks. The Company has long earned customers' trust and recognition. Before advancing related business activities, risk assessments are conducted to review and evaluate the legality of data access. The Information Systems Division is responsible for information confidentiality maintenance and customer information security audits to ensure the integrity of data protection mechanisms and prevent risks in data processing. For the collection, processing, utilization, and protection of personal data and privacy involved in operations, MSScorps collects, processes, and uses personal data in accordance with the law and is committed to actively safeguarding customers' data security and privacy rights. Since the official website of MSScorps was revamped and launched, the "Privacy Policy" and "Terms of Use" have been updated in four languages: Traditional Chinese, Simplified Chinese, English, and Japanese, in compliance with the EU GDPR regulations. A "Cookie Policy" has also been established to strengthen the collection, processing, and utilization of personal data. In addition to adopting necessary information security protection measures, it ensures that all operations comply with relevant legal regulations. For customer privacy protection, the Information Systems Division is responsible for maintaining information confidentiality and conducting customer information security audits. The maintenance of customer personal data is managed by each unit, which compiles and establishes databases with access control restrictions between units. Individual databases are also specifically encrypted. Additionally, an Information Security Task Force is established to monitor and investigate information security incidents, conduct follow-up reporting and response, and review all incident handling through annual information security management review meetings to ensure continuous improvement. No incidents of personal data infringement or customer data loss occurred in 2025.

▌Privacy Protection Management Mechanisms ▐

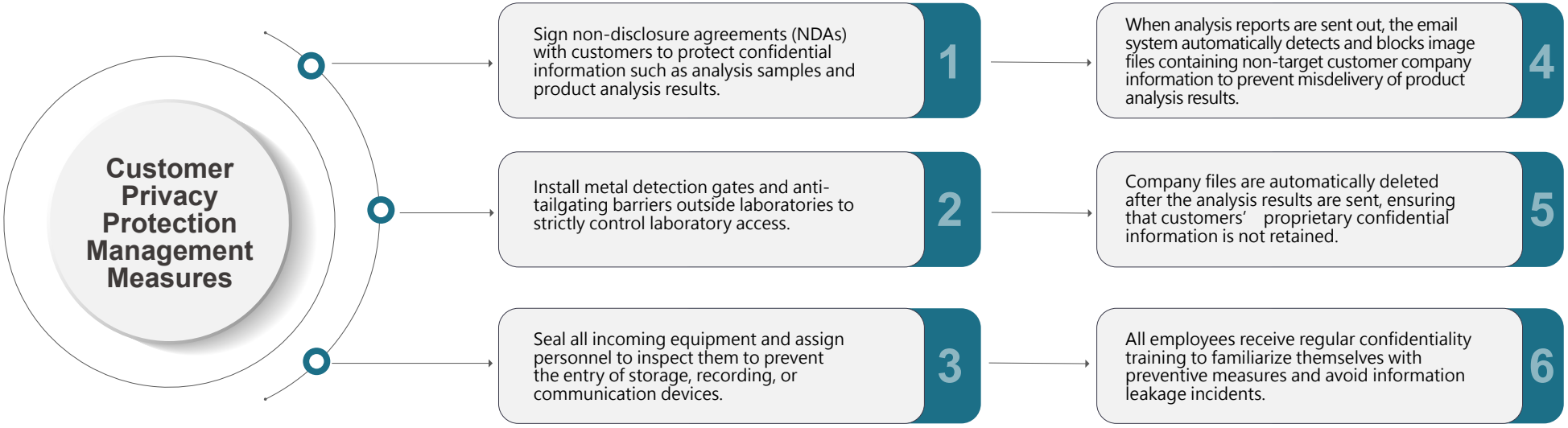
Management Strategies		Implementation Status
Personal Data Protection and Privacy Risk Management Measures	Personal Data Privacy Risk Management	1. Execute privacy risk and impact assessments according to regulations, set risk management objectives, and implement countermeasures. 2. Incorporate privacy factors into the risk management policy of MSScorps, and follow the regulations of the Personal Data Protection Act and related laws to formulate a "Privacy Policy" and related operational procedures. This includes designing and implementing management systems, conducting privacy security risk assessments, strengthening physical security controls, and internal audits to promote the integration of information and personal data security management. Execute privacy risk and impact assessments according to regulations, set risk management objectives, and implement countermeasures. 3. Identify relevant stakeholders of the Information Security Management system, and regularly confirm the stakeholders' needs for the Information Security Management system (including customers' requirements for information security). 4. Include "Information Security and Personal Data Risk" into the "Risk Management Promotion Committee" for regular tracking. In the case of major risk issues, report them to the "Risk Management Committee" or directly to the Board of Directors. 5. Require employees to comply with information security regulations (such as strictly controlling mobile storage devices) and follow SOP operating procedures, while continuously engaging in the Plan-Do-Check-Act (PDCA) cycle for continuous improvement. 6. Establish a contingency plan for information security anomalies and conduct regular drills. Evaluate the impact and losses based on the severity level of the incidents and take corresponding reporting and recovery actions.

Management Strategies		Implementation Status
Personal Data Protection and Privacy Risk Management Measures	Personnel control	1. Conduct training related to information security and privacy protection for all employees once annually. 2. Besides conducting Information Security Education and Training for new employees, personnel in professional technology and management units are also required to complete Yearly Information Security Awareness Training and pass a test. 3. In 2025, a total of 636 participants completed the Yearly Information Security Awareness Training online and in-person, with a completion rate of 100%. 4. Irregularly issue Information Security newsletters to remind employees of the latest information security risks and precautions that employees should be aware of. MSScorps also has a dedicated Information Security mailbox for employees to immediately report any Information Security issues they encounter. 5. Conduct unscheduled social engineering phishing email test drills and analyze the results to continuously enhance the effectiveness of the drills. Providing additional awareness training for employees who clicked on phishing emails twice in a row to enhance their vigilance against phishing emails. Design emails according to the specific context of different regions, categorized into promotional messages, time-sensitive, and current event items. 6. Regularly conduct personal data protection management and advocacy to enhance employees' awareness of personal data protection. New employees all signed the personal data policy commitment, and in 2025, a total of one personal data-related course was offered, with course participation increasing by 100% compared to the previous year. 7. Continuously strengthen internal confidentiality awareness and intellectual property management capabilities while valuing the confidentiality of customer information. All supervisors and employees attend the Intellectual Property Management System Awareness Course, and personnel with access to relevant information receive annual Proprietary Information Protection (PIP) Process Control Key Training. In 2025, all relevant employees completed the full training program and passed the online examination.
	Performance Evaluation and Rewards and Penalties	1. Adopt a "zero tolerance" principle by including information security and personal data protection as part of employee performance evaluation indicators. If employees violate the information security policy, they will be disciplined according to MSScorps's Reward and Punishment Regulations, with the highest penalty being dismissal. 2. If any employee negligently loses, improperly accesses, obtains, uses, or intentionally discloses customers' personal data, disciplinary action such as a demerit may be imposed, up to and including termination of employment. 3. In 2025, no employees in the Taiwan Region were disciplined for violating MSScorps's information security policy, and none were dismissed.
	Technology control	1. Conduct regular vulnerability analysis and penetration testing on applications deployed by MSScorps, and in response to digital transformation and cloud security, promote more automated integration solutions to enhance security resilience. 2. Establish an antivirus system, coupled with a multi-layered information security monitoring mechanism to prevent the risk of computer virus intrusion. 3. Upgrade network firewalls to achieve network protection and segmentation, thereby enhancing safety control measures for critical infrastructure services. 4. Deploy a Secure Email Gateway (SEG) to block phishing emails containing malicious programs or links sent by hackers.
	Third-Party External Audits	1. Continuously strengthen privacy protection procedures to ensure that all operational stages comply with personal data and privacy protection security controls. 2. Conduct regular training on personal data and privacy protection to enhance overall awareness and competence. 3. Through regular testing and drills, assess and measure the effectiveness of personal data protection measures. 4. The Privacy Protection Policy undergoes annual third-party compliance verification, and related management systems are subject to both internal and external audits and certifications each year. 5. Enhance information security protection by conducting an enterprise security assessment through the professional services of leading international information security companies. 6. Insure against cyber risks to reduce losses and operational impact when risks occur.

Management Strategies		Implementation Status
Ensuring Customer Privacy Rights	Types and Content of Data Collected	The privacy rights of personnel from significant partner companies involved in MSScorps' products or services, suppliers, contractors, external consultants, and other partners, as well as visitors browsing the MSScorps website (hereinafter referred to as "data subjects") are protected. MSScorps uses personal information collected from data subjects only within the necessary scope and for the purposes listed in the consent form and the Privacy Policy.
	Enhance network, endpoint, and application safety.	1. Enhance the anomaly detection and protection capabilities of endpoint devices, including Application Whitelisting mechanisms and Endpoint Detection and Response (EDR) mechanisms. 2. Optimize the overall information system network safety zones and enhance important hosts' privileged account logins with multi-factor authentication protection.
	Personal Data Processing Principles	1. Adopt de-identification or other data minimization techniques, including anonymization, pseudonymization, masking, and suppression, to limit the collection or processing of specific personal data and data volume. These are applied to customer data such as names, identification numbers, dates of birth, addresses, and email accounts. De-identified results are produced as statistical data, trends, or other non-identifiable formats and used as the basis for business decisions (e.g., consumer age or regional distribution, regional signal improvement, etc.). 2. Access rights are assigned based on the principles of "need-to-know" and "minimum necessary privileges." 3. All employee queries of customer personal data are logged and systematically cross-checked and reviewed to ensure there is no misuse
	Data Retention Period	When a customer terminates the contractual relationship with MSScorps, MSScorps will retain and use the customer's personal data within the limits and term required or permitted by law. After this period, the remaining (non-personal) data will be preserved in a form that cannot identify the customer's identity.
	Third-Party Disclosure Policy	MSScorps will never provide, rent, or otherwise disclose customers' personal data to any third party, except when customer consent has been obtained or as required by specific legal provisions.
	Data Utilization and Protection	MSScorps strictly complies with its Privacy Policy in handling customer data and does not engage in secondary use of customer information. The percentage of secondary data use is 0%. From 2022 to 2025, no privacy-related complaints or penalties from external or regulatory authorities have occurred.

Confidential Information Protection Education and Training

Course Title	Training Target	Training Hours	Number of Participants	Course Pass Rate
New employees' Intellectual Property Management System Awareness and Basic Intellectual Property Awareness	New employees	30 minutes	136 people	100%
Key Training on PIP Process Management for New Employees	New employees	60 minutes	136 people	100%
Key Training on PIP Process Management for the First Half of 2025	Except for colleagues related to Administration/Finance/Business	60 minutes	523 people	100%
Key Training on PIP Process Management for the Second Half of 2025	Except for colleagues related to Administration/Finance/Business	60 minutes	523 people	100%
2025 New Employees' Intellectual Property Management System Awareness and Basic Intellectual Property Awareness	All employees	30 minutes	609 people	100%



▪ Customer Audits

MSScorps undergoes irregular customer audits, including inspections on whether procedure documents are established and implemented, and checks on access control, account and password settings, and other information security management measures. After customers conduct audits and random inspections, review reports are produced and meetings are held to discuss and formulate improvement measures to enhance privacy protection and ensure that no data leakage occurs. In 2025, a total of four Customer Audits were conducted, and all results showed no anomalies.

Customer Audit Process



▪ Customer Rights Exercise

Confidentiality agreements have been signed with interacting customers and related Suppliers, requiring mutual protection of confidential information. Over the past three years, an average of 160 new confidentiality agreements has been signed annually. Customer information is handled by specific related units, reducing the possibility of improper disclosure and leakage. MSScorps provides multiple channels (such as the official website and customer service hotline) for customers to obtain and understand the categories and methods of personal data collected, processed, utilized, or lawfully disclosed to third parties by MSScorps, as well as the rights that customers may exercise. The rights available to customers include: the right to choose to consent, the right to access retained information, the right to correction, the right to opt out, and the right to deletion.

▪ Personal Data Privacy Inquiry and Complaint Channels

MSScorps provides customers with multiple channels to exercise their rights. Additionally, if customers have inquiries or concerns regarding personal data privacy, they can express or file complaints through these channels. MSScorps has established privacy feedback and complaint channels. In the event of any potential infringement of privacy rights or violation of the privacy policy, complaints or reports may be submitted through the privacy protection hotline extensions 8897 and 8889, or via email at hr@msscorps.com and report@msscorps.com. Dedicated personnel will provide professional description. To ensure the protection of privacy rights, MSScorps also regularly provides privacy protection training for all personnel and evaluates the effectiveness of such training. MSScorps adopts a zero-tolerance policy toward violations of privacy protection. Any personnel found in violation will be subject to disciplinary actions in accordance with the Company' s Code of Conduct.

▪ Privacy Complaints

MSScorps attaches great importance to and respects customers' privacy, committing to fully implementing personal data protection mechanisms to ensure all information handling processes comply with legal and internal policy requirements. If MSScorps receives a privacy complaint, it will be handled in accordance with the aforementioned "Personal Data Protection and Trade Secrets Policy" and "Privacy Protection Procedures." In 2025, neither internal nor external customer service hotlines of MSScorps received any privacy complaints, demonstrating that its internal control mechanisms for privacy management successfully achieved the expected effectiveness.

▪ Provision of Personal Data to Government or Law Enforcement Agencies

Trade secrets and confidential information are important intellectual assets of MSScorps. Through relevant control mechanisms, MSScorps ensures that these trade secrets and confidential information are not leaked. This not only maintains competitive advantages but also serves as a driving force for an innovative culture, while simultaneously protecting customers' rights. MSScorps lawfully protects customers' privacy rights from unlawful infringement. Customers' personal information will only be provided to government or law enforcement agencies when such authorities, for the purpose of maintaining public safety or combating crime to preserve social order, formally request information from MSScorps in accordance with the law. To comply with such requests, MSScorps has established a dedicated department and a rigorous review process for data requests. Information will only be provided if the applicant meets legal requirements; otherwise, the request will be denied.



4

Diversity, Inclusion and Social Prosperity

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MSScorps values talent cultivation and development, remains committed to nurturing outstanding professionals, and continues to cooperate with colleges and universities to recruit talented young students. In addition, in response to global human rights issues, MSScorps has established a human rights policy and promotes human rights awareness through human rights due diligence and occupational safety management to reduce risks in the work environment. In terms of social welfare, MSScorps has long been actively involved in charitable donations and plans to allocate 0.5% to 1% of its annual profits each year to social welfare initiatives, putting the concept of corporate social responsibility into practice.

Corresponding United Nations SDGs	Corresponding GRI Topic Standards	Stakeholders Recommended for Priority Reading	Corresponding Material Topics
	GRI 202: Market Presence GRI 401: Employment GRI 403: Occupational Health and Safety GRI 404: Training and Education GRI 405: Diversity and Equal Opportunity	• Employees • Shareholders / Potential Investors • Banks / Creditors	Talent Recruitment and Welfare System

4.1 Talent Recruitment and Welfare System

4.1.1 Talent Attraction and Retention

MSScorps firmly believes that "people" are the cornerstone of corporate development; therefore, it provides a variety of job types to support employees' diverse and suitable career development. In response to the globalization strategy and the booming development of diversified businesses, MSScorps continues to attract and cultivate internationally mobile talent, offering employees broader opportunities for suitable placement and development, allowing them to fully utilize their strengths and achieve a sense of purpose and accomplishment in their work. MSScorps continuously strives to create a better life and become a trustworthy partner in sustainability as its mission, fully implementing actions for sustainable talent development. In response to the rapidly growing talent demand brought by the AI and silicon photonics industry chain, the company continues to deepen the recruitment and cultivation of key technical talents. It has established a competency-based training system that emphasizes employee experience and value, strengthening employees' advanced AI chip and silicon photonics testing technical capabilities. This creates an attractive and developmental career environment, enhances talent retention and organizational competitiveness, accelerates business development, and promotes shared prosperity with local communities.



▪ Talent Recruitment

MSScorps is committed to adhering to the spirit of the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, and the RBA (Responsible Business Alliance) Code of Conduct, as well as other applicable industry standards and international conventions. Upholding the principles of "respect for human rights" and "employment based on merit," the Company actively promotes gender equality and is dedicated to building a diverse, equal, and inclusive workplace. No differentiation is made on the basis of race, belief, religion, political affiliation, gender, marital status, physical or mental disability, or other legally protected factors. These principles apply to recruitment, employment, training, promotion, compensation, and benefits, with the expectation of mutual growth between employees and the Company. MSScorps is committed to managing diverse recruitment channels. Each year, the human resources planning is formulated based on the company's operational goals, business plans, and the needs of each department to prepare the manpower plan for the following year. Through job platforms, campus recruitment activities, industry-academia collaborations, and internships, the Company widely attracts potential talent and strongly encourages internal employees to recommend outstanding individuals, enhancing the company's industry competitiveness.

Talent Recruitment Channels	Description
Online Recruitment Platforms and Employment Service Centers	Publicly post job openings on online platforms and collaborate with local employment service centers to expand recruitment channels.
Internship Program	In 2025, MSScorps partnered with Minghsin University of Science and Technology for industry-academia cooperation, offering a monthly salary higher than that of full-time employees. The program aims to help students connect academic learning with practical technical experience and achieve the goal of employment upon graduation, transitioning into full-time positions at MSScorps.
Corporate Visits	Through corporate visits, students gain firsthand understanding of MSScorps' corporate culture, work environment, current status, industry trends, and development, while also increasing interaction opportunities between students and MSScorps.

Campus Deep Engagement

MSScorps Campus Program



While MSScorps is growing and advancing, it is also committed to giving back to the industry, academia, and society, pursuing sustainable operations, and cultivating high-quality analysis and testing professionals. To actively nurture technological talents and assist young students in connecting with the industry at an earlier stage, in recent years, MSScorps has actively invested resources to recruit talented and potential individuals and has diversified its deep engagement with campus talent. As the pandemic gradually subsides, MSScorps is expanding its recruitment scale, focusing on talent cultivation plans as a development priority in 2025, continuing its "deep engagement with universities and colleges" through various campus activities, professional and career seminars, and industry-academia cooperation initiatives. Continuing to engage in industry-academia cooperation with universities and colleges and serving as corporate mentors, we recruit on-campus interns, providing them with a workplace-like environment and training programs to help accumulate practical experience. Through the Internship Program, students are expected to learn essential industry knowledge and skills before employment, not only gaining insight into MSScorps and career development paths in testing and analysis technology but also attracting talent to join. This also helps strengthen interactions between MSScorps and universities and colleges, enhancing future opportunities for deepened industry-academia cooperation. In addition, MSScorps recruits outstanding high-tech talent through physical recruitment activities from various channels, such as campuses and government agencies, and enhances its corporate image among students and job seekers.

Internship Program



Based on deep campus engagement and training future analysis and testing professionals, engaging in dialogue with young students has always been one of MSScorps' focuses. In 2025, the company organized multiple campus lectures and off-campus observations at universities and colleges in Taiwan, sharing industry prospects and providing career advice to students, as well as offering face-to-face interactions with supervisors, with total participation exceeding 300 individuals. Additionally, to help students connect with the industry earlier, MSScorps introduced a retention bonus system and diverse internship programs, creating 25 internship opportunities annually. Students displayed proactive and potential-filled overall internship performance, giving them the chance to explore careers and understand semiconductor materials testing technology. In 2025, MSScorps collaborated with Minghsin University of Science and Technology to offer a 1-year Internship Program for university students, assisting them in connecting with the industry and providing them with greater insight into MSScorps. In the Internship Program, interns are required to write weekly internship reports and summarize their internship results to report to the relevant departments at their school. MSScorps will also conduct interviews with participating universities and colleges in the industry-academia cooperation, aiming to enhance the effectiveness of the collaboration through effective two-way communication. In addition to achieving the reciprocal principles of internship cooperation in teaching and practical training, students can cultivate the proper work attitude and plan their future career paths earlier. If their performance is good, MSScorps also offers them the opportunity to transition to full-time positions, actively retaining outstanding talent. At the same time, nearly 50 students have participated in the diversified internship program in recent years, and outstanding interns may be granted pre-employment membership status. MSScorps continues to collaborate with outstanding domestic and international colleges and universities on industry-academia collaboration projects, fostering sustainable talent for the industry in the process of sustainable development.

Deepening the diverse layout of industry-academia collaboration

Program Item	Plan content	Effectiveness
Diversified Internship Program	Strengthen internship and pre-employment mechanisms, providing professional workplace training and development opportunities. In addition, through activities such as tea parties, intern exchanges are promoted to help them quickly integrate into the corporate culture, enhancing their learning and adaptability.	Intern retention rate > 85%
Workplace Visit Program	Provide more visit opportunities for students and job seekers to gain a deeper understanding of corporate culture, industry trends, and the workplace environment, offering valuable insights for career planning.	More than 10 sessions
Masterclass	Industry experts bring the latest industry trends and practical experience, optimizing courses and deepening cooperation with top schools, allowing participants to gain a higher value learning experience.	More than 5 sessions

MSScorps values the opinions and feedback of every colleague, dedicating efforts to create diverse and open communication channels. The Company encourages employees to provide feedback and suggestions as a reference for improving management, thereby enhancing employees' sense of belonging and cohesion with the Company. In 2025, the number of employees who left was 71, with a turnover rate of 11.2%. MSScorps continuously enhances employees' willingness to stay and organizational identity through comprehensive career development mechanisms, employee rewards and benefits, and a healthy and safe work environment. The effectiveness of relevant systems is regularly reviewed to strengthen talent retention and organizational sustainable development. MSScorps conducts retention interviews with each departing employee, assists in transferring them to suitable positions, and analyzes the key factors for retention and departure. The aim is to promptly address issues and retain excellent employees. If the company experiences significant operational changes that affect labor rights or terminate employment relationships with some employees, it will give advance notice as required by law. In 2025, MSScorps did not have any significant operational changes.

▪ Turnover rate and internal transfer rate

In 2025, MSScorps' turnover rate was 11.2%. Analysis by Gender: The turnover rate for male employees was 6.2%, and for female employees, it was 5.1%. Analysis by Age: The turnover rate for employees under 30 years old was 4.4%, for employees between 30 and 50 years old was 6.7%, and for employees over 50 years old was 0.2%.

▪ Improve employee turnover rate

In the current competitive talent environment, retaining outstanding employees and improving employee turnover rate are key to a company's sustainable development. The Human Resources and Administrative Affairs Department observes and monitors the organizational atmosphere. When detecting a tendency for employees to leave, it promptly collaborates with supervisors to initiate employee care, intervening early and providing assistance to enhance employees'willingness to stay. When an employee submits a resignation request, both the direct supervisor and the Human Resources Department conduct interviews to understand the reasons for the employee's departure. Based on the employee's personal situation, discussions may be held to adjust job descriptions, work locations, or provide internal transfer opportunities according to the employee's personal experience and expertise, all aimed at achieving employee retention.

▪ Create a suitable environment

Combining MSScorps' corporate core value of "Innovation and Sustainability" with the concept of "Sustainable Talent," the Company strives to assist new employees in quickly adapting to the work environment and becoming familiar with their roles to successfully transition into their positions. MSScorps emphasizes guided learning to help new employees quickly take on work tasks. Concurrently, care measures are arranged for employees who have been with the company for less than three months, including employee care activities and interviews to understand their work adaptation, providing friendly communication channels and response measures. These care measures include regularly sending out care surveys to understand newcomers' job satisfaction and adaptation status, offering friendly communication channels and responses.

4.1.2 Workforce Composition

MSScorps actively seeks to attract diverse global talent and provides multiple recruitment channels and job types. In recent years, the company has removed restrictions on academic disciplines in its hiring process, aiming to maximize diversity among employees. Furthermore, MSScorps places great emphasis on human rights and equality. During recruitment, no applicant is subject to discriminatory treatment based on identity. The Company also strictly prohibits the employment of child labor and underage workers in accordance with the law. When hiring new employees, identification documents of applicants must be verified to ensure that no child labor is employed. As of December 31, 2025, MSScorps had a total of 633 employees (393 male and 240 female), representing an increase of approximately 18.1% compared to 2024 (536 employees) due to the company's rapid business expansion. In terms of age distribution, employees aged 25 to 55 comprised about 94.9% of the total workforce, with an overall average age of 36, forming the main human resources structure supporting the company's growth momentum. MSScorps is a company established and registered in accordance with the Company Act of the Republic of China and gives priority to hiring local employees. The base salary for entry-level employees exceeds the statutory minimum wage. At the senior management level, the Company prioritizes the employment of Taiwanese nationals at its headquarters. Among board members who also serve as senior executives (i.e., directors concurrently holding managerial positions at MSScorps), 100% are local residents (nationals of the Republic of China).

MSScorps Employee Composition as of the End of 2025 (GRI 2-7, 2-8)

Category	Type	Male		Female		Total	
		Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
All Employees Employment Type	Full-time staff	377	62%	236	38%	613	96.8%
	Contract Employees	16	80%	4	20%	20	3.2%
Full-time Employees: Position	Managerial Officer:	8	100%	0	0%	8	1.3%
	General clerks	369	61%	236	39%	605	98.7%
Full-time staff: Work Location	Taiwan	369	61%	232	39%	601	98.0%
	China	7	70%	3	30%	10	1.6%
	Japan	1	50%	1	50%	2	0.4%
Full-time staff: Age	Under 30 years old	93	61%	59	39%	152	24.8%
	30 to 50 years old	263	60%	172	40%	435	71.0%
	Above 50 years old	21	5%	5	2%	26	4.2%

Note 1: The "Male" and "Female" percentages are calculated using the total number of employees in each category as the denominator; the "Total" percentage is calculated using either the number of employees in each category or the total number of regular employees as the denominator.
Note 2: The employment type for full-time staff is distributed by region as follows: Taiwan 601, China 10, Japan 2.
Note 3: The employment type for Contract Employees is distributed by region as follows: Taiwan 20. The main nature of work is as an intern.
Note 4: In 2025, the age distribution of formal employees at MSScorps was as follows: those under 30 years old accounted for 24.8%, between 30 and 50 years old accounted for 71%, and above 50 years old accounted for 4.24%.
Note 5: As of the end of 2025, the Company did not employ persons with disabilities, new residents, or other disadvantaged groups.
Note 6: As of the end of 2025, the Company employed no non-guaranteed hours employees.

During the reporting period, the distribution of MSScorps Co., Ltd. by employee gender and representation of diverse groups is detailed in the table below: (SASB SV-PS-330.a.1)

Category of personnel	Male		Female		Under 30 years old		30 to 50 years old		Over 50 years old	
	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Senior Management	22	3.5%	4	0.6%	1	0.1%	14	2.2%	11	1.7%
Non-senior management	59	9.3%	39	6.2%	2	0.3%	91	14.4%	5	0.8%
All other employees	312	49.3%	197	31.1%	151	23.9%	345	54.5%	13	2.1%
Total	393	62.1%	240	37.9%	154	24.3%	450	71.1%	29	4.6%

Note 1: The above data is based on employees employed as of December 31, 2025, with no assumptions made for any data, covering all of MSScorps' operational sites.
Note 2: Percentage = Number of employees of that gender and job rank ÷ Total number of employees at the end of 2025.
Note 3: Senior management refers to the Chairman, Chief Strategy Officer, CTO, COO, Vice President, Special Assistant, Associate Vice President, and Director. Non-senior management includes Senior Manager, Manager, Technical Manager, Assistant Manager, Technical Assistant Manager, Section Chief, Superintendent, and Specialist. Employees not belonging to the aforementioned categories are defined as all other employees.
Note 4: 30-50 years old refers to employees from 30 years old (inclusive) to 50 years old (inclusive).
Note 5: At the end of 2025, the total number of employees was 633 people.

Employee Composition as of the End of 2025 (by Education Level)

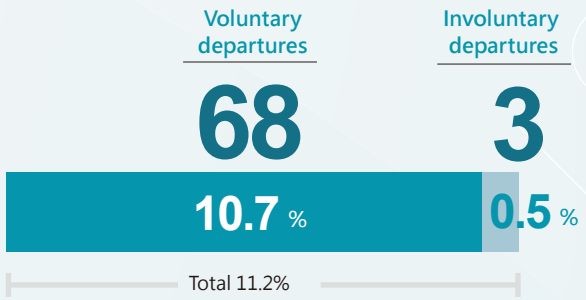
Education level	University	College	Senior high school or vocational school	Junio high school	PhD	Master's	Total
Number of Employees	448	33	58	1	7	86	633
Percentage	70.77%	5.21%	9.16%	0.16%	1.11%	13.59%	100%

MSScorps 2025 Employee Hiring and Turnover Statistics (GRI 401-1)

New Hires/ Departures		2025							
		New hires/Departures				Departures			
		Male		Female		Male		Female	
		Number of Employees	Proportion	Number of Employees	Proportion	Number of Employees	Proportion	Number of Employees	Proportion
Taiwan	<30	36	5.7%	18	2.8%	10	1.6%	18	2.8%
	30-50	19	3.0%	26	4.1%	29	4.6%	13	2.1%
	>50	0	0%	0	0%	0	0%	1	0.2%
Subtotal		55	8.7%	44	7.0%	39	6.2%	32	5.1%
China	<30	0	0%	0	0%	0	0%	0	0%
	30-50	0	0%	0	0%	0	0%	0	0%
	>50	0	0%	0	0%	0	0%	0	0%
Subtotal		0	0%	0	0%	0	0%	0	0%
Japan	<30	0	0%	0	0%	0	0%	0	0%
	30-50	0	0%	0	0%	0	0%	0	0%
	>50	0	0%	0	0%	0	0%	0	0%
Subtotal		0	0%	0	0%	0	0%	0	0%
Total		55	8.7%	44	7.0%	39	6.2%	32	5.1%

Note 1: The above data is based on employees employed as of December 31, 2025, with no assumptions made for any data.
Note 2: New hires exclude mid-way departures and do not include internal company transfers.
Note 3: The number of employee departures includes voluntary or involuntary terminations, retirements, and contract expirations.
Note 4: The new hire rate for male (female) employees in that age group = Number of new male (female) hires in that age group in 2025 / Total number of employees at the end of 2025.
Note 5: The departure rate for male (female) employees in that age group = Number of male (female) departures in that age group in 2025 / Total number of employees at the end of 2025.
Note 6: Classified by region based on work location.

Employee Voluntary and Involuntary Turnover Rate (SASB SV-PS-330.a.2)



Note 1: Voluntary departures include employees who resign or retire.
Note 2: Voluntary (involuntary) departure rate = Number of voluntary (involuntary) departures / Total number of employees at the end of 2025.

4.1.3 Remuneration and Performance Evaluation

MSScorps offers compensation and benefits in compliance with local legal requirements, never falling below the minimum wage. Employee salaries not only comply with legal regulations but also ensure that employees' salaries in various regions are competitively positioned in the industry, attracting outstanding talent to join. The salaries of MSScorps employees depend on educational background, work experience, performance, and market conditions. The formulation and implementation of various compensation systems do not differ based on gender, race, religion, political stance, marital status, etc., to ensure that employees receive fair and reasonable remuneration.

MSScorps has established an "Employee Handbook." The remuneration and benefits for employees of MSScorps and its subsidiaries comply with relevant local regulations, including employee employment, salaries, rewards and punishments, evaluations, promotions, benefits, resignation, pension systems, education and training, lowest wage, working time (including overtime), insurance, and other statutory benefits. At the same time, MSScorps attributes the success of the company to the efforts of its employees, making a commitment of "no salary cap and no ceiling." In terms of compensation, the company offers a competitive overall remuneration package to attract external talent and retain outstanding employees, rewarding those who create performance and make long-term contributions. For employee remuneration, to protect the rights of non-managerial personnel, the Company reviews annually to ensure salary payment levels are higher than the statutory minimum wage. The Company has established annual salary calculation standards, with salaries disclosed in a transparent and clear manner, and pays employees for all working hours (including overtime). The percentage of hours worked to wages paid is 100%. 2025 employees' working hours totaled 112,147.67 hours. Employee salaries at all levels are determined based on job title and grade, with reference to their educational background, work experience, and expected salary. There is no unfair pay disparity resulting from gender.

Employees can estimate their annual remuneration based on their performance in that year. MSScorps expects colleagues to grow together with the Company in an environment of high salary and high sense of achievement, witnessing the limitless possibilities of the future. In 2025, MSScorps's average annual fixed salary for entry-level personnel in Taiwan Region, under the same position, role, and performance conditions, was NT$1,142,000; the average annual salary of full-time employees not holding managerial positions was NT$1,142,000, and the median annual salary of full-time employees not holding managerial positions was NT$977,000. Calculated based on the ratio between the total annual compensation of the highest-paid individual in the organization and the median total annual compensation of other employees (excluding the highest-paid individual), as well as the year-over-year percentage change.

The average and median annual salary of full-time employees not holding managerial positions at MSScorps in the Taiwan Region, and the annual differences over the years.

Year	Number of full-time employees	Average Salary of Full-Time Employees	Median Salary of Full-Time Employees	Change Compared to the Previous Year
2025	576 people	NT$1,142,000	NT$977,000	-3.36%
2024	517 people	NT$1,290,000	NT$1,011,000	2.22%

Note 1: The above statistics are based on the Taiwan Stock Exchange's regulations, excluding managerial officers and exempt employees from the statistics. Employees who have been employed for 6 months but less than 1 year are calculated on a pro-rata basis by the number of days employed. Employee remuneration is accrued, and unpaid employee remuneration is estimated. The statistical information has been audited by a CPA.

Note 2: Complete information is disclosed on the Market Observation Post System (Index: ESG Digital Platform > Individual Company Inquiry (6830 MSScorps Technology) > Reporting Year (2025) > Social (Human Resources Development page) > Salary Information of Full-Time Employees Not Holding Managerial Positions).



To motivate employees and enhance their cohesion, MSScorps planned an "Employee Stock Ownership Trust" scheme in 2025, formulating participation-related criteria, rights description, and restrictions, allowing employees to share the hard-earned results achieved as the Company grows and profits. At the same time, to encourage internal teams to actively achieve annual goals and important plans, the Company has also planned a performance reward system to enhance team execution and overall performance.

Long-term incentive

Practices

MSScorps has established an "Employee Stock Ownership Trust" program, through which employees can voluntarily participate according to the charter of the stock holding association. Participating employees contribute a fixed amount monthly, and the company correspondingly allocates 50% of the amount each month to purchase company stock, with the entrusted financial institution making the purchase and managing it under the name of an Employee Stock Ownership Trust account.

Target and 2025 Execution Status

MSScorps has planned the "Employee Stock Ownership Trust" scheme since 2025 and will officially implement it starting in 2026.

Formal employees of MSScorps in the Taiwan Region who have served for more than 6 months can apply.

4.1.4 Employee Benefits System (GRI 401-2)



MSScorps has always upheld the core belief that "happy employees lead to satisfied customers," regarding every employee as an important partner and valuing their physical and mental health as well as workplace well-being.

▪ A comprehensive welfare system that surpasses regulatory requirements.

To create a workplace atmosphere that promotes work-life balance, MSScorps has established an Employee Welfare Committee and formulated the "Employee Welfare Committee Organizational Charter." The Company provides comprehensive employee benefits superior to those required by the Labor Standards Act. In addition to statutory insurances such as labor insurance, national health insurance, employment insurance, and group comprehensive insurance, MSScorps offers benefits beyond legal requirements, including subsidies for weddings, funerals, and celebrations, company trips, holiday gifts, gift certificates, subsidies for club activities, discounts at designated stores, personal travel subsidies, and a retirement plan.

In accordance with the organization and implementation of various employee welfare activities, MSScorps' retirement system for all employees is established pursuant to Taiwan's Labor Standards Act. The Company adopts a defined contribution pension plan under the Labor Pension Act, contributing 6% of each employee's monthly salary to the employee's individual pension account managed by the Bureau of Labor Insurance.

Benefit Items	Specific measures
Leave benefits surpassing regulatory requirements.	• In addition to statutory special leave, the company has specially designed a "flexible leave system" that surpasses regulatory requirements, allowing employees to plan according to personal or family care needs. Provide flexible leave policies, allowing new employees to enjoy annual and flexible leave in their first year to achieve a balance between work and life. • The company deeply cares about the physical and mental Health of its employees, providing paid sick leave and menstrual leave that are significantly better than the Labor Standards Act. Full-pay sick leave: Annual entitlement of 112 hours. 70% pay sick leave: Annual entitlement of 152 hours. Full-pay menstrual leave: Female employees are entitled to 3 days of full-pay menstrual leave annually.
Childcare and Nursing Environment	• In compliance with legal requirements, leave types include prenatal checkup leave, paternity leave, and maternity leave. • Set up lactation rooms and partnered with designated childcare centers. • Encourage employees to settle down and have children by providing marriage allowances and maternity subsidies.
Health Care and Emergency Assistance	• Conduct regular employee health checkups, provide on-site services by professional nurses and designated physicians, plan Health Promotion Activities, establish a health care system, and actively monitor and care for employees' health. • Employee Assistance Programs (EAPs) are in place. • Employees are enrolled in group life insurance, cancer insurance, medical insurance, accident and disability insurance, providing assistance in emergency situations. • Employees are enrolled in group medical insurance coverage including accident and medical insurance, hospitalization, cancer treatment (ward, discharge, surgery, radiotherapy, chemotherapy, outpatient, etc.).

Benefit Items	Specific measures
Activation of Activities and Special Contract Benefits	• A Welfare Committee is established to organize activities such as year-end parties, employee gatherings and meetings, domestic trips, employee club events, and annual banquets. • Organize employee group trips and provide individual travel subsidies annually. • Provide travel subsidies, holiday gift certificates/bonuses, birthday bonuses, meal allowances, and wedding/ funeral/celebration allowances. • Provide subsidies for club activities. • Sign corporate contracts with stores across Taiwan, allowing colleagues to enjoy discounts in various aspects of food, clothing, housing, and transportation. Year-end parties, employee gatherings and meetings, domestic trips, and employee club events.
Friendly working environment	• The workplace provides renowned brand healthy snacks and freshly ground coffee. • Plan for free stress-relief massage services. (Starting in 2026)
Employee Bonus	• No less than 10% of the annual profit is allocated as employee remuneration, and no less than 50% of the amount allocated for employee remuneration should be distributed to basic-level employees.



▪ Comprehensive insurance and retirement system.

MSScorps provides social insurance for employees in various locations in compliance with local legal requirements to protect the basic rights of employees. In addition to providing statutory labor insurance (including employment insurance) and national health insurance as required by law, MSScorps Taiwan facilities also offer additional group insurance for employees. This includes life insurance, critical illness insurance, medical insurance, accident insurance, cancer insurance, and overseas travel safety insurance for business trips, ensuring employees' safety at work and in life.

▪ Post-retirement benefit plans

MSScorps complies with relevant local retirement laws and systems to protect employees' retirement rights. For the Taiwan region, the employee pension stipulated by the "Labor Pension Act" is contributed monthly at 6% of the employee's salary to the individual pension account managed by the Bureau of Labor Insurance. For employees of MSScorps' non-Taiwan subsidiaries, pensions are contributed in accordance with local legal requirements. In order to provide a good assistance channel for employees retiring or terminating their Labor Relations, MSScorps also provides severance-related expenses in accordance with local laws.

To motivate employees and enhance their cohesion, MSScorps planned an "Employee Stock Ownership Trust" scheme in 2025, formulating participation-related criteria, rights description, and restrictions, allowing employees to share the hard-earned results achieved as the Company grows and profits. At the same time, to encourage internal teams to actively achieve annual goals and important plans, the Company has also planned a performance reward system to enhance team execution and overall performance.



4.1.5 Employee Engagement Survey

MSScorps has long upheld the core belief of "people-oriented" philosophy, viewing employees as the most important partners for the company's sustainable development. In order to further understand the organizational identity, engagement level, and commitment performance of employees, an "Employee Engagement Survey" aligned with international trends was introduced at the end of 2025. Through a comprehensive census approach, feedback and opinions from MSScorps headquarters employees on the organization, work environment, and management systems were collected. This aimed to gain a deep understanding of the current organizational status and employee needs, while openly disclosing related goals and execution results. This serves as an important reference for human resources strategy planning and Improvement Measures. In 2026, the survey will be conducted with the hope that, through systematic surveys and analyses, MSScorps can continuously grasp key organizational development issues, foster a more cohesive and competitive work environment, and enhance talent retention and business performance in sustainable operations.

Engagement questionnaire item set

Working Criteria (8 questions)	Job Description (6 questions)	Working Relationship (6 questions)	Organizational Factors (8 questions)	Employee Engagement (6 questions)
• 2 questions related to Rewards for Work • 3 questions related to Evaluation and Promotion • 3 questions related to Work Environment	• 3 questions related to Job Itself • 3 questions related to Job Clarity	• 3 questions related to Colleague Cooperation • 3 questions related to Supervisor Relationship	• 3 questions related to Corporate Culture • 2 questions related to Business Management • 3 questions related to Learning and Growth	• 6 questions related to Employee Engagement

In the engagement questionnaire item set, the inquiry items include the following concepts:

1. Job Satisfaction: Regarding my job responsibilities, I feel that the salary and benefits are quite decent.
2. Job Clarity: Responsibilities and authority at all levels within this department are clear, ensuring there are no responsibilities without authority or authority without responsibility.
3. Work Stress: Moderate work stress is acceptable to me.

4.2 Employee Training and Career Development

MSScorps upholds the altruistic management philosophy in facing challenges, continuously seeking innovation and transformation to respond to Market changes. Under the vision of "Innovation and Sustainability," MSScorps is committed to deeply internalizing the four core values of "Customer Orientation," "Integrity," "Innovation," and "Sustainable Development" into the daily behavioral guidelines of employees. This not only emphasizes the fulfillment of corporate social responsibility and sustainable operations but also uses these core values as the framework to fully launch talent development initiatives.

Meanwhile, in line with the global expansion, digital transformation, and pursuit of sustainability development strategy, MSScorps in 2025 continued to deepen the training of key talents in "digital capability," "management capability," and "global capability," while simultaneously accelerating the implementation of the "sustainability capability" strategy. By establishing a globally consistent talent development direction and planning diverse learning channels, the Company overcomes language barriers and integrates multicultural perspectives, driving global employees to grow together with the organization, thereby creating sustainable competitiveness that combines individual career development with corporate growth.

4.2.1 Comprehensive and Diverse Training System

MSScorps emphasizes talent development, constructing a systematic and comprehensive training mechanism under a globally consistent talent development strategy. We provide employees with diverse learning channels. Every year's fourth quarter, a company-wide training needs survey is conducted. Based on the results of the "Individual Development Plan (IDP)" of supervisors and employees, and in conjunction with the company's organizational policies and Annual operational plans, corresponding development courses are planned to achieve the strategic goals of "retaining and nurturing talent."

To ensure the tracking and implementation of training effectiveness, MSScorps conducts standardized and digitalized management through the internal administrative system, which includes attendance tracking, online testing, and scoring records. In 2025, the total accumulated hours of employee education and training reached 6,321 hours, with an average of 9.38 training hours for all employees, demonstrating the company's continued investment in talent development and skills enhancement.

To ensure equal development opportunities, MSScorps regularly tracks the training effectiveness across different genders and job levels. The statistics for the average training hours by gender and job level for 2025 are as follows:

Statistics of 2025 Internal Training Duration for Employees

Gender	Male			Female			Total		
Item	Training hours (A)	Number of employee attendances (B)	Average Hours(A/B)	Training hours (A)	Number of employee attendances (B)	Average Hours (A/B)	Training hours (A)	Number of employee attendances (B)	Average Hours (A/B)
Managerial position	304	49	6.20	211	38	5.55	515	87	5.92
Non-managerial position	3,595	366	9.82	2,211	223	9.91	5,806	587	9.89
Total	3,899	415	9.40	2,422	261	9.28	6,321	674	9.38

▪ Action Plan for Diverse Development

MSScorps' training framework comprehensively covers the four major aspects of "Newcomer Guidance," "On-the-job Enhancement," "Professional Certification," and "External Training," comprehensively enhancing the workplace competitiveness of employees.

1. Training for New Employees: Laying the Foundation for Sustainable Identity

To assist new employees in quickly integrating into the corporate culture, MSScorps has planned on-site guidance and mandatory online courses to lead newcomers in understanding the company vision, demonstrating core values, and establishing a sense of belonging and achievement early in their careers. In 2025, the total basic training hours for new hires reached 1,904 hours, with compulsory core courses covering the following four key areas:

1
- **Culture and Vision**

Guidance on Corporate Culture and Vision.

2
- **Professionalism and Quality**

Introduction to Engineering Technology, education and promotion of Quality Management systems, and establishing the Principles and Systems of ESD Protection.

3
- **Risk and Information Security**

Key Points of PIP (Confidential Information Protection) Process Management, Information Security Awareness.

4
- **Regulations and Safety**

2025 New Employees' Intellectual Property Management System Awareness and Basic Intellectual Property Awareness, General Safety and Health Education and Training, Labeling and General Rules for Hazardous Chemicals.

(Note: Related training regulations and manuals are openly and transparently published in the internal public folder.)

● New Employee Care

MSScorps values every new employee to ensure their voices are heard and to promote open, transparent, and trustworthy communication within the company. Through the communication and care provided by department heads, dedicated coaches, and the human resources unit, the company fosters a sense of belonging and identity among new employees. This demonstrates MSScorps' proactive listening and continuous improvement attitude, ensuring that every newcomer receives equal attention and support.

- **In the first week:** MSScorps provides numerous resources to help newcomers quickly familiarize themselves with their work and team. The company also verifies the teaching methods of coaches to ensure smooth and effective future learning, while simultaneously establishing trust and connection between the newcomer and coach.
- **In the first month:** The Human Resources unit and coaches gather newcomers' perceptions and suggestions about the company and organization. By understanding their adaptation status, learning progress, and challenges, timely resources and assistance are provided.
- **In the third month:** Supervisors conduct care interviews with newcomers, focusing on the progress of work goals and organizational adaptation. Meanwhile, they explore newcomers'expectations for professional growth and personal career development goals, supporting their growth and development through positive interaction.

2. Professional Competence and In-Service Employee Training: Deepening Career Development

MSScorps annually selects and updates in-service training courses on a rolling basis according to the practical needs of each department. The key training planned for all in-service employees and the management in 2025 is as follows:

- **General Course for All Employees:** Regularly conduct key training on PIP process management for the first and second half of the year, information security awareness, and intellectual property management system awareness.
- **Human Rights and Healthy Workplace:** To implement a friendly workplace, actively promote the "prevention of physical or mental harm due to others' actions during business execution," "sexual harassment prevention education," and "employee mental health seminars."
- **Environmental Safety and Health:** General safety and health education and training, establishing the Principles and Systems of ESD Protection for various positions (including audit personnel).
- **Excellence in Leadership for the Management:** Three core courses are planned for supervisors: "Essential Performance Evaluation Methods for Supervisors," "Labor Laws that Supervisors Must Know," and "GTD Time Management and Application of Digital Tools," to enhance exceptional leadership skills.

3.Certification of Professional Membership Status: Knowledge and Skills Inheritanc

MSScorps is dedicated to enhancing the core competence of technology units in engineering, equipment, information, facility management, and fieldwork by establishing a rigorous "Professional Membership Status Certification System." Through various methods such as written tests, practical exercises, reflection reports, or professional certification of completion, a professional assessor designated by the direct supervisor or President conducts strict oversight to ensure the effective transfer of knowledge and core skills. In 2025, there were a total of 44 professional membership status categories, with 527 professionals successfully passing the assessments.

In 2025,
527
professionals passed the professional qualification assessment.

4. External Training: Expanding Forward-looking Vision

To pursue balanced development in both internal and external training, MSScorps encourages and supports employees to apply for external training based on their job roles and forward-looking technology needs, assisting colleagues in acquiring the latest industry professional knowledge and practical skills. This move not only drives employees towards self-fulfillment but also simultaneously enhances the overall professional quality of the team, laying a solid talent foundation for the company's sustainable innovation. In 2025, a total of 26 external training courses were supported for colleagues, with accumulated total hours of external training reaching 257 hours.

In 2025,
colleagues participated in a total of
257 hours
of external training courses.

4.3 Human Rights (GRI 2-23, 2-24)

MSScorps has long been committed to human rights issues, pledging to adhere to international human rights conventions and the laws and regulations of the locations where it operates globally. The Company supports international labor-related human rights standards and follows the spirit of the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the International Labour Organization (ILO) Conventions, the Responsible Business Alliance (RBA) Code of Conduct, the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises, among other applicable industry standards and international conventions. Upholding the principles of "people-oriented" and "respect for human rights," MSScorps established the "MSScorps Co., Ltd. Human Rights Policy" in 2023, approved by the head of the Administration and Management Division and the Chairman. The policy clearly specifies its scope, covering all stakeholders, including the company itself, the supply chain, business partners, and joint ventures. It explicitly describes and explains the content of human rights commitments and related management principles, as well as the "MSScorps Code of Conduct," requiring all employees to adhere to relevant regulations in their daily work and business activities. MSScorps also follows its employment policy and does not discriminate against employees on the basis of any personal characteristics. The Company strictly complies with labor laws to ensure the protection of employees' legal rights, implementing gender equality in employment and respect for personal dignity. In 2025, no discrimination or harassment incidents related to race, color, gender, religion, politics, nationality, or social origin occurred.

4.3.1 Human Rights Management

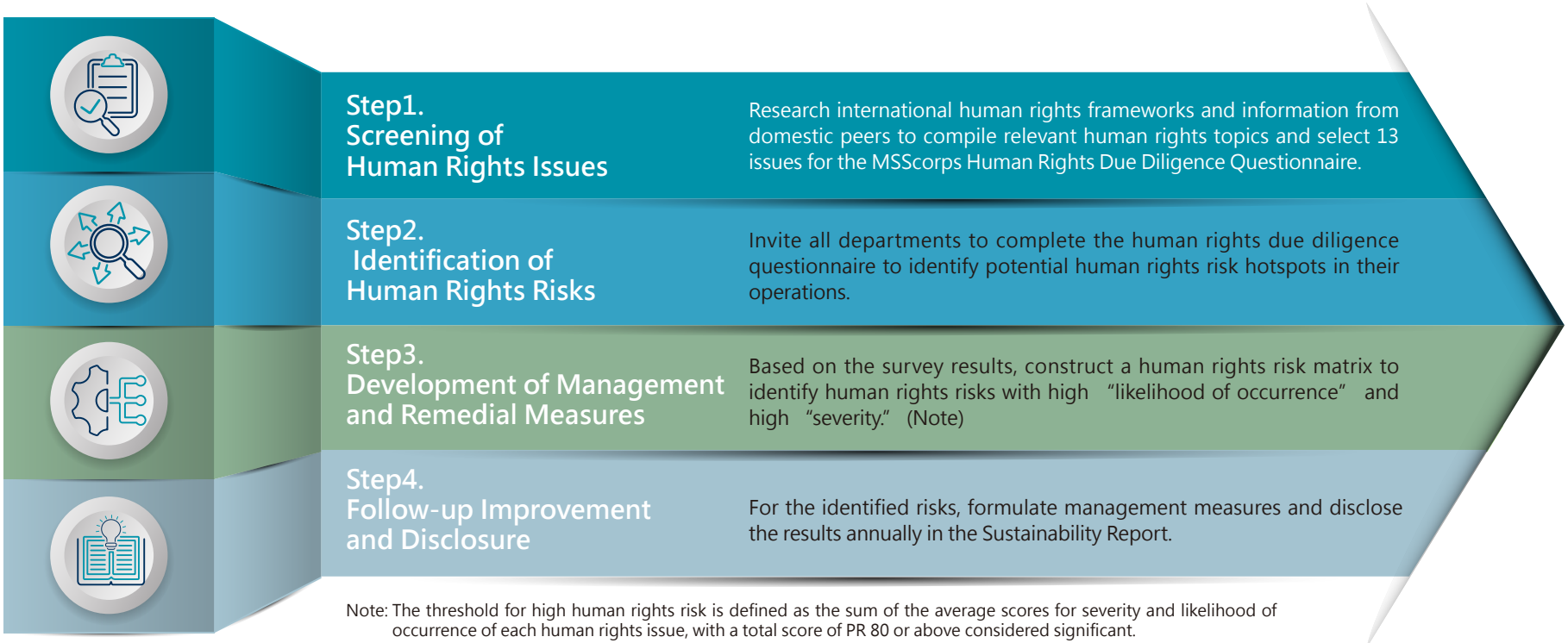
MSScorps is committed to fulfilling its corporate social responsibility and ensuring that the basic human rights of employees and other stakeholders are protected. To achieve this goal, MSScorps adheres to internationally recognized human rights standards, including the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), and the International Labour Organization (ILO) Conventions, among other international human rights frameworks. MSScorps respects and upholds employees' fundamental human rights, including but not limited to labor rights, equality, and dignity, and has established corresponding policies to implement these principles. The Company believes that by valuing and managing human rights, it contributes to the success and sustainable development of the enterprise while helping create a more just and equitable society.

Human Rights Policy	This policy applies to employees of MSScorps and its subsidiaries, safeguarding human rights through four key aspects: "providing a fair and inclusive working environment," "respecting workplace human rights," "ensuring a safe working environment," and "implementing information security."	
Supplier Code of Conduct	The Supplier Code of Conduct is established with reference to the Responsible Business Alliance (RBA) Code of Conduct and international human rights standards. It covers elements such as labor, health and safety, environment, ethics, and management systems, serving as the standard for suppliers to follow. All suppliers are required to sign the Supplier Code of Conduct and the Ethical Standards Commitment Letter.	

4.3.2 Human Rights Due Diligence (GRI 2-25, 2-26)

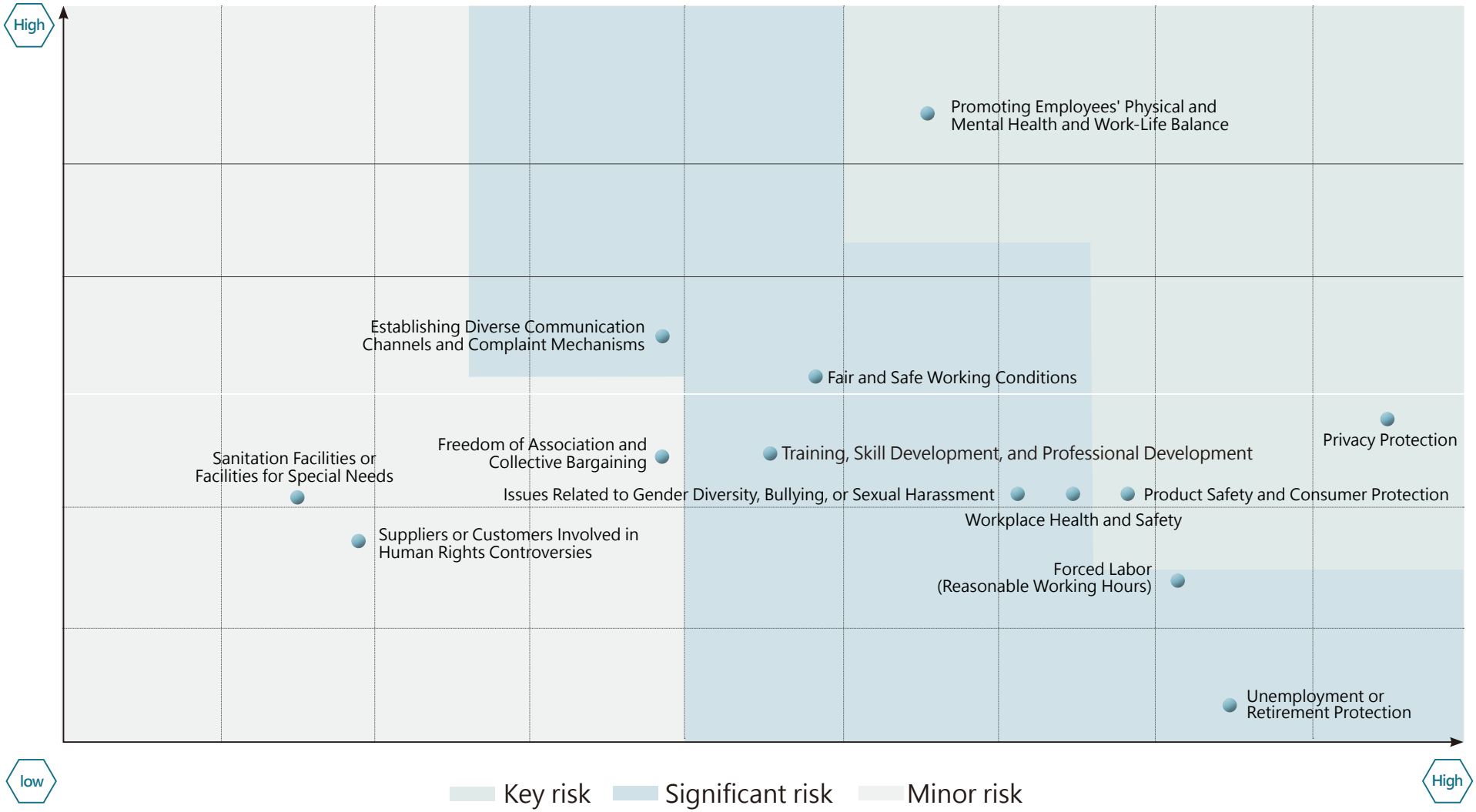
To implement human rights management, MSScorps actively promotes various training and awareness programs for human rights protection. Topics related to human rights and sexual harassment prevention are included in both new employee orientation and internal education sessions. The training content covers prevention of physical, verbal, and psychological violence, sexual harassment, and other unlawful infringements, including course instruction and practical exercises, to enhance employees' human rights awareness. The Company also provides a comprehensive grievance and handling mechanism to protect employees from physical or mental harm caused by unlawful acts while performing their duties. Since 2022, MSScorps has conducted annual human rights due diligence for full-time employees in Taiwan. The scope of information collected for human rights topics includes workplace health and safety, forced labor (reasonable working hours), privacy protection, promotion of employees' physical and mental health and work-life balance, training and skill development, product safety and consumer protection, and issues related to gender diversity, bullying, or sexual harassment.

According to the 2025 survey results, all human rights issues within the Company's operational scope were classified as low-risk. MSScorps further standardized the survey results to assess the relative risk levels of each issue, ultimately selecting "promotion of employees' physical and mental health and work-life balance," "product safety and consumer protection," and "privacy protection" as key human rights risks for 2025. Along with the key human rights risks selected in 2024, "forced labor (reasonable working hours)" and "workplace health and safety," a total of five issues will be managed.



Note: The threshold for high human rights risk is defined as the sum of the average scores for severity and likelihood of occurrence of each human rights issue, with a total score of PR 80 or above considered significant.

Human Rights Risk Matrix



Response to Human Rights Risks

Human Rights Risk	Management Measures	2025 Implementation Results of Management Measures	Goals Set in 2024 and Achievement Status	2026 Risk Management Goals
Promotion of employees' physical and mental health and work-life balance	• Established an "Occupational Safety and Health Management Plan" and "Safety and Health Work Code" to evaluate employees' physical and mental health. • Organize Workplace Health Promotion Programs to encourage employees to quit smoking, manage weight, maintain a healthy diet, and manage blood sugar/blood pressure levels. • Provide a certain number of anonymous free psychological consultations annually. • Implement flexible working hours to help employees balance life and work	• 2025 Number of uses for flexible working hour: 0. • 025 Number of uses for health consultation service: 80. • 2025 Number of uses for anonymous psychological consultation: 25.	None (Non-2024 Key Human Rights Risk)	• Continuously track abnormal cases in health examinations.
Product safety and consumer protection	• An "Intellectual Property Management Manual" is in place to ensure the ability to protect and avoid infringing on others' rights. • Implement the ISO 9001 Quality Management system. In addition to conducting internal audits each year in accordance with the management system, a third-party organization is commissioned annually to verify the validity of the system. • Establish sample management processes to prevent sample loss. • Before providing services to customers, explicitly inform them of the risks associated with destructive testing, chemical etching, etc., and clearly communicate the irreversible risks and alternative solutions to obtain written consent.	• In 2025, report to the Board of Directors on the intellectual property management plan and its status of implementation. • In 2025, maintain the validity of the ISO 9001 Quality Management System certified by a third party.	None (Non-2024 Key Human Rights Risk)	• Continuously report to the Board of Directors on the intellectual property management plan and its status of implementation. • Continued re-certification of the ISO 9001 Quality Management System.
Privacy protection	• Formulate the "Information Security Management Policy," which MSScorps and its subsidiaries shall follow accordingly. • Implement the ISO 27001 Information Security Management System. In addition to conducting internal audits each year in accordance with the management system, a third-party organization is commissioned annually to verify the validity of the system. • A reporting and complaint channel for information or privacy data leakage has been established. Please refer to "3.6.3 Customer Privacy Protection" in this report.	• In 2025, no incidents or complaints related to information or privacy data leakage occurred. • ISO 27001 certification has been obtained, and validity certification will be completed in 2025.	• Goals: All partner vendors and clients have signed confidentiality agreements requiring mutual protection of confidential information. • Status of Achievement: All new suppliers and customers in 2025 have signed confidentiality agreements. • Goals: Confidential information/data management is regulated with practical control measures in place, and all client information is handled by dedicated units. • Status of Achievement: Confidential information is managed in accordance with regulations, and all client information is managed by dedicated units.	• All partner vendors and clients have signed confidentiality agreements requiring mutual protection of confidential information. • Continued re-certification of the ISO 27001 Information Security Management System.

Human Rights Risk	Management Measures	2025 Implementation Results of Management Measures	Goals Set in 2024 and Achievement Status	2026 Risk Management Goals
Forced Labor (Reasonable Working Hours)	• Provide flexible leave policies, allowing new employees to enjoy annual and flexible leave in their first year. • Provide overtime pay or compensatory leave according to law. • Regularly monitor overtime situations in each department and manage attendance with care. • Explicitly prohibit any form of forced labor in the Human Rights Policy. • Comply with relevant labor laws to protect employees' legal rights. • Provide employees with information about local labor laws and their rights in the countries of operation. • Hold regular labor-management meetings in accordance with law to communicate labor conditions and the work environment, providing timely feedback and adjustments.	• As of 2025, MSScorps had 613 full-time employees, with a total of 36,940 hours of unused annual leave. • In 2025, overtime compensation and compensatory leave for full-time employees were provided in compliance with or above legal standards. No monetary fines or non-monetary penalties were imposed for violations of labor-related regulations. • MSScorps held four labor-management meetings in 2025 to provide timely responses and adjustments based on employee feedback. • 2025 Number of uses for flexible working hour: 0. • In 2025, onboarding training was conducted to promote awareness of employee rights under the Labor Standards Act, with 136 participants.	• **Goals:** Continue to strengthen the working hours management system to achieve proactive working hour control and active employee care. • **Achievement Status:** In 2025, the implementation of the new HRM system was conducted to strengthen working hours management.	• Continue optimizing the working hours management system to proactively manage employees' working hours and attendance.
Workplace health and safety	• Conduct risk and hazard assessments and identification in the workplace, evaluate and classify the risks, and implement improvement plans accordingly. • Conduct health examinations for all employees every two years. • Full-time nursing personnel and designated physicians regularly visit the workplace to provide health guidance and follow-up management. • Plan and implement four major protection programs in accordance with laws and regulations: the Ergonomic Hazard Prevention Program, the Prevention Program for Unlawful Infringement during Duty Execution, the Prevention Program for Abnormal Workload-Induced Illness, and the Maternal Health Protection Program in the Workplace. • Conduct regular fire safety and first-aid drills. • Promote occupational safety and health regulations during new hires orientation; provide general safety and health education training for on-the-job employees once a year to continuously strengthen all employees' relevant awareness.	• All new employees of MSScorps in 2025 received occupational safety and health regulation training during their onboarding program. • Promote occupational safety and health regulations during training. • In 2025, a total of 500 employees completed health examinations. • In 2025, two sessions of fire safety and first-aid drills were conducted. • 2025 Number of uses for health consultation service: 80.	• **Goals:** Continue to implement multi-level control according to MSScorps' internal control procedures and mechanisms. • **Achievement:** In 2025, there were no related deficiencies in the internal control audits for workplace health and safety.	• Continuously conduct health and safety education and training.



On the other hand, MSScorps has established an employee suggestion box and email system to encourage employees to voice opinions and report any unfair treatment. Employees may also report violations of integrity via phone or written communication. All cases will be handled confidentially by designated personnel to protect employees' rights and safety.

Dedicated unit for whistleblowing: Audit Office
Whistleblowing email address: report@msscorps.com

Steps for Complaint Communication and Promotion	Target	Promotion Methods		Promotion Frequency
Step 1 : Introduction of Complaint Communication Channels	All employees	Company internal website		Irregular training sessions
Step 2 : Complaint Process Promotion	All employees	New employee orientation	Company internal website	Regular promotion

4.4 Maintaining Workplace Safety

4.4.1 Occupational Safety and Health Management (GRI 403-1)

MSScorps values every employee and firmly believes that talent is the foundation of sustainable corporate development. Protecting employees and providing a safe and friendly workplace environment is the Company's responsibility. To protect the safety and health of employees at work, MSScorps continues to practice a "Safety First" culture, requiring employees to prioritize workplace safety over efficiency. Established an "Occupational Safety and Health Management Plan" and "Safety and Health Work Code," which apply to all employees and non-employee workers at all MSScorps sites.

▪ Safety and Health Organization

Occupational safety and health matters at MSScorps are primarily managed by the Factory Affairs Environment and Safety Department, with designated personnel responsible for supervising the implementation of occupational safety and health management plan tasks. Moreover, according to MSScorps' industry characteristics, although it does not fall under the definition of a hazardous workplace as defined in the "Regulations for Review and Inspection of Hazardous Workplaces," the Company still actively implements workplace safety management. Furthermore, in accordance with the relevant provisions of the "Occupational Safety and Health Act," MSScorps classifies and defines levels of occupational injuries and establishes a reporting process to ensure immediate response and notification when an accident occurs to safeguard worker safety. In the event of a major occupational accident, the Company shall report it to the labor inspection authority as required by law, and the site must not be moved or altered without authorization.



2025 Occupational Safety Management Highlights Performance

1. Promote participation in safety and health education training for both on-the-job employees and new employees to enhance awareness of workplace safety hazards. The number of participants was 571, with a total training duration of 1,713 hours, achieving a 100% completion rate.
2. Conducted annual health examinations every two years exceeding legal requirements, and established a system for accumulating annual health examination subsidies for employees. The Taiwan laboratory completed 500 examinations in 2025.
3. In 2025, there were 0 cases of workplace accidents in laboratories in Taiwan.

2026 Occupational Safety Management Goals

1. Continue to promote courses and advocacy for workplace safety and health, fire safety, and first aid.
2. Ensure a safe and healthy work environment to prevent occupational accidents and diseases, continually aiming for zero occupational accidents as the goal.

If an occupational accident occurs in any workplace, the personnel in charge must immediately notify the Administration and Management Division or the occupational safety and health personnel of the details of the casualties and fill out the "Occupational Accident Analysis Report Form" and "Occupational Accident Record Form." Upon receiving the notification, the Administration and Management Division shall immediately notify relevant units and activate the emergency response team. The occupational safety and health management personnel shall immediately proceed to the site to conduct an occupational accident investigation and subsequent emergency handling.

▪ Labor Safety Committee

MSScorps provides communication channels through the Labor Safety Committee in each plant to enhance communication and offer consultation and complaint services. Members of the Committee include supervisors responsible for decision-making and labor representatives for communication, and also serve as a platform for employees to participate in the communication and consultation of the occupational safety and health management system. Employees can propose ideas or suggestions, which are consolidated into specific opinions by department representatives and then communicated through the Committee to engage with senior management.

4.4.2 Identification of Occupational Safety and Health Hazards and Risk Assessment (GRI 403-2)

To identify hazards related to MSScorps' activities, products, and services, MSScorps conducts hazard identification and risk assessments for routine and non-routine operations. These are established in accordance with regulations within the four major occupational safety and health plans, covering all plant operation personnel. Supervisors of each unit are responsible for completing the risk assessment forms, while occupational safety and on-site labor health service physicians conduct on-site evaluations for hazard assessment and classification control. Based on the analysis results, improvement plans are implemented. Selected improvement measures are re-evaluated annually to track and understand their effectiveness. If improvement results are unsatisfactory or deteriorate, new improvement methods and measures will be selected. MSScorps has established the "Ergonomic Hazard Prevention Program," which regularly uses the "Musculoskeletal Symptom Survey Form" and the "MSDs Ergonomic Checklist (Job Safety Analysis Form)" for assessment and analysis. Based on musculoskeletal injury investigations, hazard levels are classified, and follow-up tracking is conducted using the "Musculoskeletal Symptom Investigation and Control Tracking Summary Form."

Implementation of the Four Major Occupational Safety and Health Programs

Program Item	Method of Risk Assessment	Results of Risk Assessment
Maternal Health Protection in the Workplace	• During pregnancy, fill out the "Workplace Environment and Operational Hazard Assessment Form for Maternal Health Protection." • After childbirth, fill out the "Self-Assessment Form on the Health Status of Workers within One Year after Pregnancy and Childbirth."	No high-risk cases; all under Level 1 management.
Prevention of Diseases Induced by Abnormal Workload	• During hospital health examinations, fill out paper questionnaires and provide statistical data. The questionnaire includes the "Overload Assessment Questionnaire" and the "Overwork Scale."	According to the 2025 statistics, there were 2 colleagues requiring a medical consultation (medium-to-high risk); 47 colleagues were recommended for medical consultation, and consultations have been arranged in 2026.
Prevention of Ergonomic Hazards	• During employee health examinations, fill out the "Musculoskeletal Symptom Questionnaire." • Supervisors of each department fill out the "MSDs Ergonomic Checklist (Job Safety Analysis Form)."	No high-risk cases; a total of 21 respondents scored above 3 points on the questionnaire. After diagnosis, no direct correlation to work was found.
Prevention of Unlawful Infringement during Duty Execution	• Supervisors of each department assess the "Hazard Identification and Risk Assessment Form for Prevention of Unlawful Infringement in the Workplace."	No high-risk cases; psychological counseling services and the latest seminar information from the Hsinchu Family Education Center are continuously provided.

4.4.3 Occupational Injuries and Occupational Diseases (GRI 403-5, 403-7, 403-9)

To ensure the safety and health of employees and contractors, MSScorps is committed to reducing workplace environmental risks with the goal of achieving zero occupational safety incidents and zero injuries. In 2025, there were no occupational injuries or occupational disease incidents among MSScorps employees or contractors. The number of deaths caused by occupational injuries or occupational diseases was 0. MSScorps identifies occupational safety and health issues with potential risks through statistical analysis of occupational injury data and formulates specific action plans to improve occupational safety incidents and reduce the occurrence of work-related accidents. The occupational accident statistics for MSScorps employees and non-employee workers in 2025 are reported monthly by each site, with dedicated personnel monitoring and tracking to maintain up-to-date information on occupational accidents. Occupational injury statistics are carried out in accordance with statutory reporting regulations, with recordable injuries as the primary data recorded. The definition of the rate of severe occupational injuries will follow the implementation requirements of government authorities. No relevant notifications were received regarding occupational diseases. In managing non-employee workers, all MSScorps sites manage on-site personnel and contractors in accordance with local regulations. Through supplier selection and outsourcing management, MSScorps evaluates contractors and stipulates operational standards to achieve the expected results of the occupational safety and health management system. In 2025, no major violations (fines exceeding NT$ 1 million) occurred in the management of on-site contractors.

In 2025, MSScorps' disability injury frequency and severity rate were both 0, significantly lower than the industry average for third-party semiconductor analysis services in Taiwan. In the future, the entire company will continue to promote disaster reduction initiatives to maintain the goal of zero incidents.

Disabling Injury Frequency Rate (FR)

Item	2025	2024	2023
Target Value	0%	0%	0%
MSScorps Co., Ltd.	0%	0%	0%
MSScorps Group	0%	0%	0%

Disabling Injury Severity Rate (SR)

Item	2025	2024	2023
Target Value	0%	0%	0%
MSScorps Co., Ltd.	0%	0%	0%
MSScorps Group	0%	0%	0%

Note 1: Disabling Injury Frequency Rate (FR): The number of disabling injuries that occur per million working hours, calculated as Number of Disabling Injuries X 1,000,000 ÷ Total Working Hours.
Note 2: Disabling Injury Severity Rate (SR): The number of days lost due to disabling injuries per million working hours, calculated as Days Lost Due to Disabling Injuries X 1,000,000 ÷ Total Working Hours.
Note 3: Target Value: The three-year Average of the nationwide third-party semiconductor analysis services announced by the Occupational Safety and Health Administration two years prior to the same Year; for example, in 2025, the Target Value would be the three-year (2021 to 2023) Average for nationwide third-party semiconductor analysis services as announced in 2023.

▪ Safety and Health Education and Training

To ensure that employees fully understand MSScorps' occupational safety and health regulations and management systems, and to equip them with relevant knowledge on how to respond when hazards occur, MSScorps plans general courses according to organizational structure, site-specific courses, and department-specific courses. These are designed to provide necessary safety and health education and training for carrying out work and preventing disasters. Additionally, regular Year audits are conducted with on-site inspections and verification activities; all employees must undergo general education courses upon joining, and employees in specific positions, due to potential special hazards during their operations, will receive complementary advanced professional training to deepen their safety awareness and verify the safety of field environments. Cultivate a safety culture among employees, along with awareness and capabilities concerning occupational safety for everyone, to reduce the occurrence of accidents caused by unsafe behaviors.



▪ Occupational disease prevention management

MSScorps' primary business is high-tech inspection and analysis laboratories, providing sample analysis services for clients. Due to the operational nature involving multiple chemical substances, major high-risk operations come from contact with chemical hazardous materials. MSScorps Co., Ltd. conducts high-risk job and occupational disease prevention management in accordance with local regulations. In Taiwan, to understand the actual labor working environment and assess workers' exposure, a comprehensive workplace Environment sampling strategy is established. The monitoring Items include physical and chemical factors, and the monitoring results for all areas are well below the permissible concentration values set by law. For operations involving hazardous materials, MSScorps Co., Ltd. strictly implements pre-job education and training for operations. Employees undergo hazardous material operation training upon joining and are provided with personal protective equipment and emergency response and rescue equipment. Regular on-the-job training for hazardous material operations is also conducted to minimize workplace risks and protect employee safety. No major abnormal occupational accidents occurred in MSScorps' laboratories throughout 2025.

MSScorps Co., Ltd. has also obtained ISO/IEC 17025 Laboratory Quality Management System certification. In accordance with the Occupational Safety and Health Act, personnel workplace environment monitoring is conducted semiannually, and environmental monitoring reports are prepared to understand the actual conditions of the workplace and assess workers' exposure risks. Follow-up actions are taken based on the monitoring results to ensure the safety of colleagues in the workplace environment. Certified by third-party institutions, monitoring is conducted for specific chemical substances and organic solvents such as hydrofluoric acid, acetone, isopropanol, tetrahydrofuran, and carbon dioxide. The scope includes laboratory noise and workplace environmental hazards. Currently, test results have identified no occupational injury risk factors. Additionally, MSScorps does not use substances in its processes that could pose health hazards to workers.

MSScorps also supports and imposes no disciplinary action on employees who voluntarily remove themselves from potentially harmful or disease-causing situations. In occupational safety and health education and training, new employees receive training during onboarding, while current employees receive once-a-year education and training to strengthen all employees' awareness of occupational health and safety, eliminate workplace hazards, and reduce risks.

ISO/IEC 17025 Laboratory Quality Management System certification

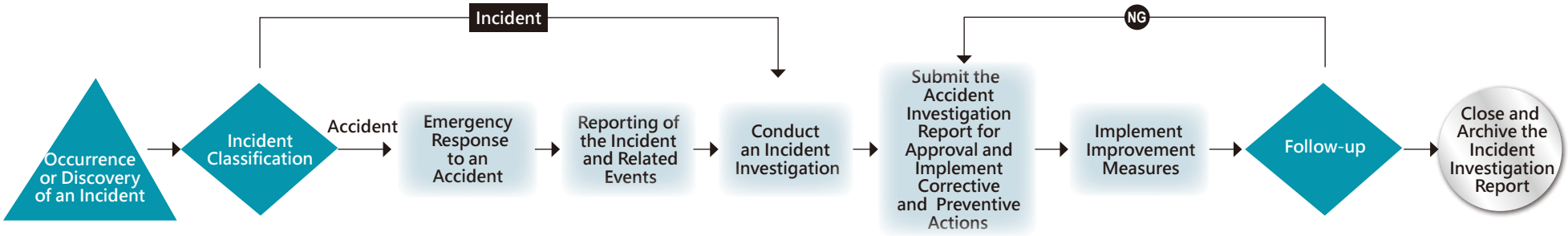
Materials Analysis Division	Operations Headquarters	Tainan Science Park	Nanjing Company	Shenzhen Branch	Zhubei FA	Environmental Monitoring Report
IECQ-L ULTW 19.0001) **(Headquarters)**	(IECQ-L ULTW 20.0001) **(Hsinchu Science Park)**	(IECQ-L ULTW 19.0002) **(Southern Taiwan Science Park)**	(IECQ-L ULTW 19.0010) **(Nanjing)**	(IECQ-L ULTW 19.0002) **(Shenzhen)**	(IECQ-L ULTW 22.0003) **(Zhubei FA)**	
						
						

Zhubei Plant 2	RA Verification Center
(IECQ-L ULTW 25.0001)**(Zhubei Plant 2)**	(IECQ-L ULTW 22.0003-01)**(Zhubei RA)**
 	    



▪ Hazard Reporting

MSScorps Co., Ltd. has established standard operating procedures for handling near-miss incidents, such as fire alarms, power outages, or earthquakes. According to the Incident Handling and Investigation Management Procedure, the Responsible Department must be notified to confirm whether an accident has occurred and to conduct investigations, incident tracking, and safety and health promotions. The incident is then recorded in the near-miss incident log for filing and reference. Conduct cause analysis of the incident, formulate corrective and preventive measures, evaluate their effectiveness, and continuously monitor improvements. MSScorps, through its daily inspection system, proactively detects anomalies to enhance the safety and hygiene of the working environment, preventing potential hazardous incidents. The deficiencies discovered during inspections are classified and managed according to the severity of the hazard and subsequently improved. At the same time, MSScorps also complies with relevant occupational safety and health regulations. When there is an imminent danger in the workplace, operations shall be immediately suspended, and employees shall evacuate to a safe area. If an employee performing duties discovers an imminent danger, they may stop work and evacuate to a safe area on their own, provided that doing so does not endanger the safety of other workers, and shall immediately report to their direct supervisor. MSScorps shall not dismiss, transfer, withhold wages during the suspension period, or impose any other disadvantageous disposition against the employee.



▪ Contractor Safety Management

MSScorps regards contractors as important partners. To ensure contractor safety, each division implements hazard notification and supervision in accordance with occupational safety and health regulations. Contractors must sign the "Contractor Safety, Health, and Environmental Protection Agreement" before commencing work. In 2025, no occupational diseases or accidents involving contractors occurred.

2025 Environmental Safety and Health Education and Training

Taiwan laboratory		
Training Item	Number of Employees	Total Training Hours (single session hours × number of participants per session)
Occupational Safety and Health Educationand Training	571 people	1,705 hours
Category A Supervisor Refresher Training	0 people	0 hours
Fire Prevention Personnel Retraining	0 people	0 hours
First Aid Personnel Initial Training	0 people	0 hours
First Aid Personnel Refresher Training	9 people	27 hours
Occupational Safety and Health Management Personnel On-the-Job Refresher Training	1 person	12 hours
Firefighting Self-Defense Team Training	50 people	8 hours
Total	**631 people**	**1,752 hours**

▪ Procurement management

Procurement management procedures are in place, requiring that the procurement of raw materials, machinery and equipment, and engineering comply with legal requirements and specific safety and health regulations in the plant area. Compliance must also be verified before acceptance and use.

▪ Change management

To avoid potential safety and environmental risks and environmental impacts resulting from changes in personnel, machinery and equipment, materials, methods, and the environment, management procedures have been established. Necessary safety assessments, relevant personnel notification/training, and updates to technical information must be carried out as part of the Management Measures to reduce potential risks.

4.4.4 Promote Occupational Disease Prevention Plan (GRI 403-3, 403-6)

MSScorps Co., Ltd. adopts a proactive approach to occupational disease prevention by establishing leading indicators. The Company conducts workplace Environment monitoring at the frequency specified by the "Regulations for Implementing Workplace Environment Monitoring." Through effective use of sampling Strategy, MSScorps gradually understands the exposure of different types of workers to ensure they are protected from various hazards. This approach achieves source management and early detection of potential exposure risks, reduces occupational disease disputes, and enhances the effectiveness of evidence gathering, safeguarding the Health of employees and contractors and demonstrating corporate responsibility. In 2025, the execution of Environment monitoring operations showed that all monitoring results complied with regulatory limits or permissible concentration standards.

▪ Create a secure workplace

Building workplace health not only cares for employees' physical and mental well-being but also reduces many potential risks. MSScorps has long promoted "health management" activities, starting from new employee onboarding, conducting routine health checks and follow-up care to safeguard every employee's health. To help employees maintain a balance between work and life, MSScorps provides various activity plans and welfare arrangements across office and plant locations, allowing employees to participate in diverse activities such as travel subsidies, gatherings, and lecture courses, helping them relax and develop leisure interests outside of work.



MSScorps Co., Ltd. conducts health examinations for all employees every two years. Based on occupational health physician recommendations, the Welfare Committee subsidizes non-regulated examination items and additional selected items with benefits superior to legal requirements. If employees have abnormal results in overwork or overload assessments during health examinations, follow-up management and improvement plans are initiated. On-site medical personnel assist in providing health guidance and continuous follow-up. MSScorps also collaborates with designated clinics to provide colleagues with various medical services, such as first aid stations, occupational disease clinics, labor health examinations, and general outpatient services. Professional contracted medical staff also regularly visit MSScorps to provide consultation services.

Concerned that employees working night shifts would otherwise have to undergo health checks during the day, MSScorps extended the health examination period, conducting cross-year checks to improve participation convenience and coverage. From September 2025 to June 2026, a total of 500 employees received health examinations, an increase of 135 employees compared to 365 in 2024, demonstrating MSScorps' commitment to promoting employee physical health. In 2025, employee health examinations were conducted, and for medical consultations, the on-site occupational health service physician visited once every three months, all of which were completed as scheduled.

2025 MSScorps Taiwan Plant Health Promotion Activities Achievements

Topic	Main Focus of Activities	Important achievements
Health Examination	1. MSScorps Co., Ltd. conducts health examinations for all employees every two years. Based on occupational health physician recommendations, the Welfare Committee subsidizes non-regulated examination items and additional selected items with benefits superior to legal requirements. 2. If employees have abnormal results in overwork or overload assessments during health examinations, follow-up management and improvement plans are initiated. On-site medical personnel assist in providing health guidance and continuous follow-up. MSScorps also collaborates with designated clinics to provide colleagues with various medical services, such as first aid stations, occupational disease clinics, labor health examinations, and general outpatient services. Professional contracted medical staff also regularly visit MSScorps to provide consultation services. 3. Concerned that employees working night shifts would otherwise have to undergo health checks during the day, MSScorps extended the health examination period, conducting cross-year checks to improve participation convenience and coverage. From September 2025 to April 2026, a total of 500 employees received health examinations, an increase of 135 employees compared to 365 in 2024, demonstrating MSScorps' commitment to promoting employee physical health.	• In 2024, employee health examinations were conducted; in 2025, on-site occupational health service physicians continued to provide services once every three months, all of which were completed. These efforts assist in employee health risk assessment and health promotion management, implementing workplace health care measures.  
Employee mental health seminars	Based on the latest findings in psychological stress research in 2025, assist colleagues in understanding the mechanisms of stress and emotional responses, and in learning to identify common patterns of "self-destructive thinking" and "emotional accumulation and outburst" in daily work.	• Taiwan conducted one session of employee mental health seminars. • Number of employees participating in Taiwan: 24, overall satisfaction score: 4.54.
	Through stringent confidentiality protocols and one-on-one individual counseling arrangements, employees are assisted in resolving mental and physical distress issues. Each employee is entitled to use this service three times annually for free, with all costs covered by the company. EAPs appointment reminders are issued irregularly to enhance employees' understanding of the Service Content, encouraging them to regularly assess their mental and physical Health. This empowers them to seek assistance early to prevent worsening conditions, thus also mitigating negative impacts such as decreased work efficiency due to emotional issues, long-term sick leave, or employee turnover.	• In 2025, the Employee Assistance Programs served a total of 25 sessions, with an overall service satisfaction score of 4.54 out of 5.
Fire Drill Practice	MSScorps Co., Ltd. has established a "Safety and Health Work Code" and conducts regular drills to familiarize employees with response steps, ensuring that when accidents occur, disaster escalation can be prevented and losses to personnel and equipment reduced.  	• In 2025, a total of two emergency response drills were conducted, including a daytime self-defense firefighting team training and evacuation drill, and a chemical spill response drill. Regular inspections of fire safety equipment, such as extinguishing devices, alarm systems, and evacuation facilities, were also carried out. • MSScorps' headquarters is located in a leased building, and in accordance with the building's fire safety regulations, regular annual fire drills and equipment inspections are conducted. Through simulated disaster response exercises, it is ensured that when a fire occurs, relevant personnel can respond correctly and timely according to the emergency response procedures, minimizing the impact of the incident.

Focus on Work Environment Safety

MSScorps understands that a good working environment enhances work performance; therefore, the Company is committed to providing employees with a comfortable, clean, and professional workplace so everyone can work in a pleasant mood. It is hoped that through such a positive cycle, a happy workplace with low absenteeism and high work quality can be achieved. Therefore, MSScorps Co., Ltd. has established a healthy workplace and a friendly working environment in its Taiwan plants, collaborating with environmental safety partners. Based on the Occupational Safety and Health Act, the company provides various safety and health protection measures, implements comprehensive hazard identification, risk and suitability assessments, as well as preventive improvement measures, to prevent occupational injuries and improve work efficiency.

Occupational Safety and Health Expenditures

To ensure employees' overall work safety, MSScorps has devoted great effort to creating a safe work environment. In 2025, occupational safety and health expenditures totaled NT$5,279,950, including "Employee Health" NT$5,174,525 and "Occupational Safety" NT$105,425. These covered employee health management, medical equipment costs, occupational safety and health education and training, epidemic prevention supplies, and environmental safety maintenance equipment and inspections, among other items.

Taiwan laboratory Occupational Safety and Health Expenditures

Category (Safety/Health/Environment)	Item	Amount (NT$)
Health	2025 Employee Health Examination Fees	September 2025–April 2026 Health Examinations (Cross-Year) September–December 2025 expenses: NT$4,250,000 January–April 2026 expenses: NT$750,000
Health	On-Site Physician Consultation Fees	Four visits per year, NT$7,000 per visit, total NT$28,000
Health	Medical Equipment Costs under National Health Insurance	Medical Equipment Expenses: NT$25,805 Hsinchu Science Park Employee Clinic Health Maintenance Fees: NT$120,720
Health	Health Promotion Activities	Included in the Hsinchu Science Park Employee Clinic Contract
Safety	Occupational Safety Training Fees	Initial Training for First Aid Personnel in Occupational Safety and Health: NT$0 Refresher Training for Occupational Safety and Health Management Personnel: NT$3,500
Safety	Work Environment Measurement Fees	Work Environment Monitoring: NT$90,405 per year
Safety	Regulated Radiation Equipment Safety Inspection (Five-Year Regular Inspection)	In 2025, there is 1 case of Regulated Radiation Equipment Safety Inspection.
Safety	Employee Radiation Dosimeter Fees	Radiation Dosimeter Testing Fees: NT$11,520 per year



5 Appendix

Appendix 151

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Appendix 6: Limited Assurance Report by Certified Public Accountant 162
Appendix 7: Greenhouse Gas Statement Assurance Report by Certified Public Accountant 163

【Statement of Use】MSScorps Co., Ltd. has published the 2025 Sustainability Report in accordance with the GRI Standards. The data covers the period from January 1 to December 31, 2025.

▪ Appendix 1 GRI Standards Index

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
GRI 1: Foundation 2021				
Applicable GRI Sector Standards: None				
GRI 2: General Disclosures 2021				
Organization and reporting practices				
2-1	Organizational details	Overview of MSScorps		p21
2-2	Entities included in the organization's sustainability reporting	About this report		p2
2-3	Reporting period, frequency, and contact information	About this report		p2
2-4	Restatements of information	About this report		p2
2-5	External assurance / verification	About this report		p2
Activities and workers				
2-6	Activities, value chain and other business relationships	About MSScorps 1.3.1 Supplier Management		p21 p48
2-7	Employees	4.1.2 Workforce Composition		p124
2-8	Non-employee workers	4.1.2 Workforce Composition		p124
Governance				
2-9	Governance structure and composition	Sustainability Governance and Goals 3.1.1 MSScorps Organizational Structure 3.1.2 Operation of the Board of Directors and Functional Committees		p8 p82 p85
2-10	Nomination and selection of the highest governance body	3.1.2 Operation of the Board of Directors and Functional Committees		p85
2-11	Chair of the highest governance body	3.1.2 Operation of the Board of Directors and Functional Committees		p85
2-12	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance and Goals Stakeholder Engagement 3.1.1 MSScorps Organizational Structure		p8 p11 p82

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
2-13	Responsible person for managing impacts	Sustainability Governance and Goals 3.1.1 MSScorps Organizational Structure		p8 p82
2-14	Role of the highest governance body in sustainability reporting	Sustainability Governance and Goals 3.1.1 MSScorps Organizational Structure		p8 p82
2-15	Conflicts of interest	3.1.2 Operation of the Board of Directors and Functional Committees		p85
2-16	Communication of key material events	3.1.2 Operation of the Board of Directors and Functional Committees		p85
2-17	Collective knowledge of the highest governance body	3.1.2 Operation of the Board of Directors and Functional Committees		p85
2-18	Performance evaluation of the highest governance body	3.1.3 Board Performance Evaluation		p90
2-19	Remuneration Policy	-	Confidentiality Principles. The remuneration policy for MSScorps' Board of Directors and senior executives follows the "Regulations Governing the Payment of Remuneration to Directors and Managers," which include fixed salary, variable salary, severance pay, retirement pension, various bonuses, and transportation allowances, with no clawback mechanism yet established. Please refer to the 2025 Annual Report for the remuneration of the Board of Directors and senior executives.	
2-20	2-20 Remuneration determination process	3.1.4 Board and Senior Managerial Officer Remuneration Policy		p91
2-21	Ratio of annual total compensation	-	The ratio of annual total remuneration and the rate of change in annual total remuneration are confidential information of MSScorps Co., Ltd., and are therefore omitted from disclosure.	
Strategy, policy and practices				
2-22	Statement on sustainable development strategy	Message from the Chairman		p4
2-23	Policy commitments	4.3.1 Human Rights Management		p134
2-24	Inclusion of policy commitments	4.3 Human Rights		p134
2-25	Procedures for remediation of negative impacts	Management of material topics 1.1.1 Climate Action 4.3.2 Human Rights Due Diligence		p15 p28 p135

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
2-26	Mechanisms for seeking advice and raising concerns	4.3.2 Human Rights Due Diligence 3.2.1 Ethical Management and Whistleblowing Mechanism		p135 p93
2-27	Regulatory Compliance	3.3.1 Regulatory Compliance System		p95
2-28	Membership in associations	-	MSScorps has not joined any industry associations or non-profit organizations in which it plays a significant participatory role.	
Stakeholder engagement				
2-29	Stakeholder engagement approach	Stakeholder Engagement		p11
2-30	Collective bargaining agreement	-	As employees have not submitted any request for collective bargaining negotiations, the Company has not entered into any collective bargaining agreement to date. However, the Company has established a Labor-Management Committee with representatives from both labor and management. Meetings are held at least once every quarter to establish a harmonious communication channel between labor and management.	
GRI 3: Material Topics 2021				
Disclosure of material topics				
3-1	Process for determining material topics	Identification of material topics		p15
3-2	List of material topics	Identification of material topics		p15
3-3	Management of material topics	Sustainability Governance and Goals Management of material topics		p8 p20
GRI 200: Economic Disclosures				
GRI 201: Corporate Governance 2016				
GRI201-1	Direct economic value generated and distributed by the organization	MSScorps Operating Performance		p24
GRI201-2	Financial impacts, risks, and opportunities arising from climate change	1.1.1 Climate Action		p28
GRI201-4	Financial assistance from the government.	MSScorps Operating Performance		p24

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
GRI 204: Procurement Practices 2016				
GRI204-1	Proportion of spending on local suppliers	1.3 Sustainable Supply Chain		p46
GRI 205: Anti-corruption 2016				
GRI205-3	Confirmed incidents of corruption and actions taken	3.2 Ethical Corporate Management		p92
GRI 206: Anti-competitive Behavior 2016				
GRI206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	3.2 Ethical Corporate Management		p92
GRI 300: Environmental Disclosures				
GRI 302: Energy 2016				
GRI302-1	Energy consumption within the organization	1.2.1 Energy Policy and Management		p41
GRI 303: Water and Effluents 2018				
GRI303-3	Water withdrawal	1.2.2 Water Resource Management		p42
GRI303-4	Water withdrawal	1.2.2 Water Resource Management	Since the Company's water use is entirely for domestic purposes, with no industrial production or agricultural irrigation, domestic water is discharged into the sewage system for wastewater treatment after use. Therefore, it is assumed that there is no water consumption loss, meaning water withdrawal and discharge volumes are equal.	p42
GRI303-5	Water discharge	1.2.2 Water Resource Management		p42
GRI 305: Emissions 2016				
GRI305-1	Direct (Scope 1) GHG emissions	1.1.2 GHG Emissions and Management		p39
GRI305-2	Indirect (Scope 2) GHG emissions	1.1.2 GHG Emissions and Management		p39
GRI 306: Waste 2020				
GRI306-3	Generation of waste	1.2.3 Waste Policy and Management		p43
GRI 400: Social Disclosures				
GRI 401: Employment 2016				
GRI401-1	New employee hires and employee turnover	4.1.2 Workforce Composition		p124
GRI401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	4.1.4 Employee Benefits System		p128

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
GRI 403: Occupational Health and Safety 2018				
GRI403-1	Occupational safety and health management system	4.4.1 Occupational Safety and Health Management		p140
GRI403-2	Hazard identification, risk assessment, and incident investigation.	4.4.2 Identification of Occupational Safety and Health Hazards		p141
GRI403-3	Occupational health services	4.4.4 Promote Occupational Disease Prevention Plan		p147
GRI403-5	GRI 403-5 Worker training on occupational safety and health	4.4.3 Occupational Injuries and Occupational Diseases		p142
GRI403-6	Worker health promotion	4.4.4 Promote Occupational Disease Prevention Plan		p147
GRI403-7	Prevention and mitigation of occupational safety and health impacts directly linked to business relationships	4.4.3 Occupational Injuries and Occupational Diseases		p142
GRI403-9	Occupational injuries	4.4.3 Occupational Injuries and Occupational Diseases		p142
GRI 418: Customer Privacy 2016				
GRI418-1	Substantiated complaints concerning breaches of customer privacy or loss of customer data	3.6.3 Customer Privacy Protection		p114

▪ Appendix 2: SASB Standards Index

MSScorps Taiwan Operations Site (Professional & Commercial Services Sector)

Accounting indicators

Disclosure topic	Disclosure indicator	Nature	Indicator number	Corresponding Section	Page number
Data Security	Description of practices for identifying and addressing data security risks	Qualitative	SV-PS-230a.1	3.6.2 Information Security Management Measures	p106
	Description of policies and practices for collecting, using, and retaining customer information	Qualitative	SV-PS-230a.2	3.6.2 Information Security Management Measures	p106
	(1) Number of data breaches and affected records (2) Percentage involving (a) customers' confidential business information and (b) personal data breaches (3) Number of affected (a) customers and (b) individuals	Quantitative	SV-PS-230a.3	3.6.2 Information Security Management Measures 3.6.3 Customer Privacy Protection	p106 p114
Workforce diversity and engagement	(1) Senior Management and (2) Non-senior management and (3) Percentage of gender and representation of diverse groups among all other employees	Quantitative	SV-PS-330a.1	4.1.2 Workforce Composition	p124
	(1) Voluntary and (2) involuntary employee turnover rate	Quantitative	SV-PS-330a.2	4.1.2 Workforce Composition	p124
	Percentage of employee engagement	Quantitative	SV-PS-330a.3	In 2025, the employee engagement survey has not yet been conducted; it is expected to be planned and implemented in 2026.	
Professional Integrity	Description of Practices to Ensure Profewssional Integrity	Qualitative	SV-PS-510a.1	3.2 Ethical Corporate Management	p92
	Total monetary losses resulting from legal proceedings related to Professional Integrity	Quantitative	SV-PS-510a.2	3.2 Ethical Corporate Management 3.3.1 Regulatory Compliance System	p92 p95

Activity metrics

Disclosure indicator	Nature	Indicator number	Corresponding Section	Page Number
Number of employees categorized by (1) full-time and part-time, (2) temporary, and (3) contract basis	Quantitative	SV-PS-000.A	4.1.2 Workforce Composition	p124
Employee working hours, billable percentage of working hours	Quantitative	SV-PS-000.B	4.1.3 Remuneration and Performance Evaluation	p126

▪ Appendix 3 : Corresponding Indicators for Other Electronics Industry under the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies”

No.	Disclosure Items	Corresponding Section	Description	Page Number
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	1.2.1 Energy Policy and Management	In 2025, total energy consumption amounted to 34,487.56 GJ. Purchased electricity accounted for 93.49% of total energy consumption. In Taiwan, MSScorps used energy but did not utilize renewable energy.	p41
2	Total water withdrawal and total water consumption	1.2.2 Water Resource Management	MSScorps's water source was Taiwan Water Corporation. In 2025, total water withdrawal was approximately 13.67 million liters (thousand cubic meters). As all water use by MSScorps was for domestic purposes, with no production, manufacturing, or agricultural irrigation, domestic water was discharged into the sewage system after use for wastewater treatment. Therefore, it is assumed that there was no water consumption, and the amount of withdrawal equaled the amount of discharge.	p42
3	Weight and recycling percentage of hazardous waste generated	1.2.3 Waste Policy and Management	For hazardous waste statistics, please refer to 1.2.3 Waste Policy and Management. Hazardous waste generated by MSScorps laboratories included chemical waste liquids, acid solutions, and glass bottles. All were collected and processed by qualified waste disposal contractors. Currently, the waste produced by MSScorps cannot be recycled for reuse.	p43
4	Description of types, numbers, and rates of occupational injuries	4.4.3 Occupational Injuries and Occupational Diseases	In 2025, there were no occupational injuries or occupational disease incidents among MSScorps employees or contractors. The number of deaths caused by occupational injuries or occupational diseases was 0, and the occupational injury rate was 0%.	p142
5	Disclosure of product life cycle management: including the weight of discarded products and electronic waste, and the percentage recycled	-	Not applicable. MSScorps primarily provides analytical services.	
6	Description of risk management related to the use of critical materials	1.3.1 Supplier Management	Not applicable. MSScorps primarily provides analytical services. For suppliers, the Company’ s procurement unit selects qualified suppliers based on actual needs, using quality, price, and delivery schedule as the basic criteria for maintaining stable supply chain service quality. In addition, outsourced suppliers must obtain third-party certification from the Taiwan Accreditation Foundation (TAF) to ensure laboratory quality and reduce risk.	p48
7	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	3.2 Ethical Corporate Management	In 2025, MSScorps had no occurrences of corruption, discrimination, or violations related to anti-competition, antitrust, or monopoly practices.	p92
8	Main product output by product category	-	MSScorps primarily provides analytical services. Since services are not entirely priced by quantity, production capacity and quantity cannot be reasonably calculated. The production value in 2025 was NT$1,662,386 thousand.	

▪ Appendix 4 : Task Force on Climate-Related Financial Disclosures (TCFD) Framework

Recommended Disclosures under TCFD		Corresponding Section	Page Number
Governance			
TCFD 1(a)	Describe the board' s oversight of climate-related risks and opportunities.	1.1.1 Climate Action	p28
TCFD 1(b)	Describe management' s role in assessing and managing climate-related risks and opportunities.		p28
Strategy			
TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	1.1.1 Climate Action	p28
TCFD 2(b)	Impacts of climate-related risks and opportunities on business, strategy, and financial planning.	1.1.1 Climate Action	p28
		MSScorps has not adopted internal carbon pricing as a planning tool.	
TCFD 2(c)	Describe the resilience of the organization' s strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	MSScorps has not used scenario analysis to assess resilience to climate change risks.	
Risk Management			
TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	1.1.1 Climate Action	p28
TCFD 3(b)	Describe the organization' s processes for managing climate-related risks.		p28
TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		p28
Strategy			
TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	1.1.1 Climate Action	p28
TCFD 4(b)	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	MSScorps has currently completed the parent company's 2025 greenhouse gas inventory by 2026 and plans to obtain third-party verification or assurance by 2028.	
TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	1.1.2 GHG Emissions and Management 1.2.1 Energy Policy and Management	p39 p41

▪ Appendix 5: Climate-related information of listed and OTC companies

Disclose relevant appendices in accordance with the Taiwan Stock Exchange Corporation "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies."
Appendix 2-2-3: Climate-related information of listed and OTC companies

Execution status of climate-related information

Item	Corresponding Section	Page Number	Remarks
Explain the oversight and governance by the Board of Directors and The management regarding climate-related risks and opportunities.	1.1 Climate Change Response	p28	
Explain how the identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, long-term).	1.1 Climate Change Response	p28	
Explain the financial impacts of extreme weather events and transition activities.	1.1 Climate Change Response	p28	
Explain how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	1.1 Climate Change Response	p28	
If scenario analysis is used to assess resilience in facing climate change risks, the scenarios, parameters, assumptions, factors analyzed, and major financial impacts used should be explained.	-		Currently, none of the scenario analysis has been implemented.
If there is a transition plan for managing climate-related risks, describe the plan's content and the indicators and targets used to identify and manage physical and transition risks.	1.1 Climate Change Response	p28	
If internal carbon pricing is used as a planning tool, the basis for setting the price should be explained.	-		Currently, none of the internal carbon pricing has been implemented.
If climate-related targets have been set, explain the activities covered, the scope of greenhouse gas emissions, the planning period, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the targets, explain the source and quantity of carbon reductions offset or the number of RECs used.	1.1 Climate Change Response	p28	

1-1-1 The greenhouse gas inventory and assurance status for the most recent two years.

MSScorps has completed the parent company's inventory starting from 2025, and the relevant inventory and assurance information is as follows:

Year	Emissions (Metric tons CO2e)				Intensity (metric tons CO2e per million dollars)		Assurance information	
	Scope 1	Scope 2	Total	Scope 3	Scope 1	Scope 2	Institution	Guideline
2024	213.5410	4,273.7189	4,487.2599	1,018.7540	0.13	2.65	KPMG	No. 3410 "Assurance Engagements on Greenhouse Gas Statements"
2025	236.0483	4,245.3834	4,481.4317	1,284.7292	0.14	2.56	KPMG	No. 3410 "Assurance Engagements on Greenhouse Gas Statements"

Note 1: The data coverage includes the Hsinchu Operational Headquarters, Hsinchu Material Analysis Division, Zhubei Operational Site, and Tainan Science Park branch.
Note 2: Intensity is calculated based on the individual operating revenue of MSSCORPS CO., Ltd., which is NT$1,614.016 million in 2024 and NT$1,656.292 million in 2025.

1-2 Greenhouse gas reduction goals, strategies, and specific action plans.

MSScorps places great importance on climate change issues and continuously reduces greenhouse gas emissions generated by operational activities through energy management, resource efficiency improvements, and low-carbon operational measures. Considering the construction of the plant will be completed in 2025, MSScorps Co., Ltd. has set 2025 as the baseline year for greenhouse gas reduction, with an interim goal of reducing greenhouse gas emissions by 5% before 2030, and is moving towards achieving Net Zero emissions by 2050. To implement carbon reduction goals, MSScorps continues to strengthen greenhouse gas inventory and energy use management, promoting energy conservation, equipment efficiency improvements, resource recycling, and paperless measures to gradually reduce carbon emissions in the operational process. This is supported by regularly reviewing greenhouse gas emissions, energy consumption, and relevant environmental data as the basis for subsequent carbon reduction strategy planning. For other detailed greenhouse gas reduction goals, strategies, and specific action plans, please refer to section 1.1 Climate Change Response of this report.

▪ Appendix 6 : Limited Assurance Report by Certified Public Accountant



KPMG 安侯建業聯合會計師事務所
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會計師有限確信報告

沛盛科技股份有限公司　公鑒：

本會計師接受沛盛科技股份有限公司（以下簡稱「沛盛公司」）之委託，對沛盛公司民國一一四年度（2025年度）永續報告書（以下簡稱「報告書」）中所揭露之特定確信標（以下簡稱「確信標的資訊」）執行有限確信程序並出具報告。

確信標的資訊與適用基準

沛盛公司依據「上市公司編製與申報永續報告書作業辦法」（以下簡稱「作業辦法」）第四條所規定之其他電子業應加強揭露永續指標，全球永續性標準理事會（Global Sustainability Standards Board，「GSSB」）發布之全球永續性報告協會準則（Global Reporting Initiative Standards，「GRI Standards」）及永續會計準則委員會（Sustainability Accounting Standards Board，「SASB」）發布之永續會計準則（「SASB Standards」）其他電子業所揭露之確信標的資訊及其適用基準詳列於附件一。

管理階層之責任

沛盛公司應設定其永續績效和報導目標，包括辨識利害關係人及重大性議題，並依前述適用基準編製及允當表達民國一一四年度（2025年度）報告書內所涵蓋之確信標的資訊，且負責建立及維持與報告書編製有關之必要內部控制，以確保報告書所揭露之確信標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依據財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」規劃並執行工作，以對第二段所述之確信標的資訊是否存有重大不實表達出具有限確信報告。另，本會計師執行有限確信時，對與有限確信相關之內部控制取得必要之瞭解，以設計當時情況下適當之有限確信程序，惟其目的並非對沛盛公司民國一一四年度（2025年度）永續報告書之相關內部控制設計或執行之有效性提供任何確信。

獨立性及品質管理規範

本會計師及所屬聯合會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。此外，本會計師所屬聯合會計師事務所遵循品質管理準則，維持完備之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。



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所執行程序之重點說明

本會計師係針對第二段所述之確信標的資訊執行有限確信工作，主要執行之確信程序包括：

- 取得沛盛公司民國一一四年度（2025年度）報告書，並閱讀其內容；
- 訪談沛盛公司管理階層及相關員工，以瞭解與以蒐集及產出確信標的資訊之相關作業流程與資訊系統；
- 基於對上述事項所取得之瞭解，就報告書揭露之特定資訊執行分析性程序，及於必要時檢視相關文件，以獲取足夠及適切之有限確信證據。

上述確信程序係基於本會計師之專業判斷，包括辨識確信標的資訊可能存有重大錯誤或不實表達之範圍並評估其潛在風險，設計及執行進一步之確信程序暨評估確信標的資訊之表達。本會計師相信此確信工作可對本確信報告之結論提供合理之依據。惟本會計師對於有限確信業務風險之瞭解及考量執行對合理確信業務者，所執行程序之性質及時間與適用於合理確信業務者不同，其範圍亦較小，因此有限確信業務中取得之確信程度明顯低於合理確信業務中取得者。

免大限制

沛盛公司民國一一四年度（2025年度）報告書內容涵蓋非財務資訊，對於該等資訊之揭露內容可能涉及沛盛公司管理階層之重大判斷，假設與解釋，故不同利害關係人可能對於該等資訊有不同之解讀。

結論

依據所執行之程序及所獲取之證據，本會計師並未發現第二段所述確信標的資訊有未依適用基準編製而須作重大修正之情事。

其他事項

本確信報告出具後，沛盛公司對於確信標的資訊及適用基準之變更，本會計師將不負責該等資訊重新執行確信工作之責任。

安侯建業聯合會計師事務所

會計師：連政翼

事務所地址：台北市信義路五段七號六十八樓

民國 一一五 年 九 月 三十 日



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附件一：確信標的資訊彙總表

編號	報告書對應章節	確信標的資訊	適用基準
1	3.2.1 能源政策與管理	2025年合計能源使用34,487.56GJ，外購電力佔總能源使用83.49%，沛盛科技於台灣地區使用能源無再生能源。	作業辦法第四條附表一之十四編號一 溯及能源總量、外購電力百分比及再生能源使用率
2	3.2.2 水資源管理	沛盛科技取水來源為台灣自來水公司，2025年總取水量約 13.67 百萬公升（千立方公尺）。	作業辦法附表一之十四編號二 總取水量及總耗水量
3	3.2.3 廢棄物減量與管理	有害廢棄物重量：0.71公噸 有害廢棄物回收百分比：0% （沛盛科技目前產出之廢棄物皆無法再回收使用）	作業辦法附表一之十四編號三 所產生有害廢棄物之重量及回收百分比
4	4.4.3 職業傷害與職業病	2025年沛盛科技員工與承攬商在本公司生職業傷害與職業病事件，職業傷害與職業病所造成的死亡人數為0人，職業災害比率為0%。	作業辦法附表一之十四編號四 說明職業災害類別、人數及比率
5	3.2 環境稽核	2025年沛盛科技無發生任何重與、違規、及違反法規事，或裁決和、懲罰等相關行為。	作業辦法附表一之十四編號七 關與及裁罰行為條例相關的法律明細和違法的金額及種類

▪ Appendix 7: Greenhouse Gas Statement Assurance Report by Certified Public Accountant



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安侯建業聯合會計師事務所
KPMG

溫室氣體聲明確信報告

汎銓科技股份有限公司　公鑒：

本執業人員受託執行汎銓科技股份有限公司（以下簡稱「汎銓公司」）民國一一四年一月一日至十二月三十一日溫室氣體盤查報告書及相關佐附註（以下簡稱「溫室氣體聲明」）之範疇1直接溫室氣體排放與範疇2能源間接排放（以下簡稱「範疇1及範疇2」）之有限確信案件評估報告一。

公司對溫室氣體聲明之責任

汎銓公司之責任係依照溫室氣體盤查議定書－企業會計與報告標準(GHG Protocol)編製溫室氣體聲明，並設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。如汎銓公司溫室氣體聲明所述，溫室氣體之量化受先天不確定性之影響，主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須重地不同溫室氣體之排放。

執業人員之獨立性及品質管理規範

本執業人員及所屬基會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。本執業人員所屬基會計師事務所遵循品質管理準則，維持完備之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之書面政策及程序。

執業人員之責任

範疇1及範疇2－有限確信

本執業人員之責任係依照財團法人中華民國會計研究發展基金會發布之確信準則3410號「溫室氣體聲明之確信案件」（以下簡稱確信準則3410號）規劃及執行範疇1及範疇2之有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述汎銓公司溫室氣體聲明是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則3410號之規定，有限確信案件工作包括評估汎銓公司採用GHG Protocol編製溫室氣體聲明之妥適性，評估溫室氣體聲明等因於舞弊或錯誤之重大不實表達風險，依情況對所評估風險作出必要之回應，以及評估溫室氣體聲明之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本執業人員對第一段所述汎銓公司溫室氣體聲明之範疇1及範疇2所執行之程序係基於專業判斷，該等程序包括查詢、對所執行流程之觀察、文件之檢查、分析性程序、重化方法與報導政策之評估，以及與相關紀錄之核對或調節。基於本案件情況，本執業人員於執行上述程序時：



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1. 已透過查詢，取得對汎銓公司與排放量化及報導流程相關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計，取得該等控制作業討論實行之證據或測試其有效性。
2. 已評估汎銓公司建立估計方法之適當性及一致性，然而，所執行程序並未包含測試估計所依據之資料或單獨建立執業人員之估計，以評估汎銓公司所作之估計。
3. 已實地訪查2個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及結算證明所適用之校閱程序，對於執行實地訪查據點之選擇，已考量該等據點之排放對總排放之貢獻、排放源性質，以及前期所選擇之據點，所執行程序不包含測試該等據點所以蒐集及彙整排放資料之資訊系統或控制。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件所取得者。因此，本執業人員不對汎銓公司範疇1直接溫室氣體排放及範疇2能源間接排放在所有重大方面，是否依照溫室氣體盤查議定書－企業會計與報告標準(GHG Protocol)編製，表示合理確信意見。

有限確信之結論

範疇1與範疇2－有限確信

依據所執行之程序與所獲取之證據，本執業人員並未發現第一段所述汎銓公司民國一一四年一月一日至十二月三十一日溫室氣體聲明之範疇1及範疇2在所有重大方面有未依照GHG Protocol編製之情事。

其他事項

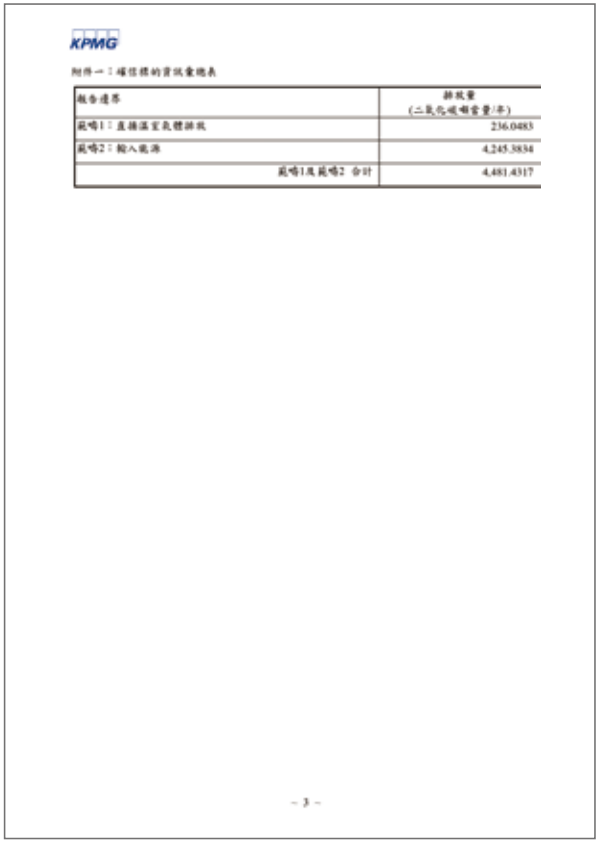
本確信報告出具後，任何確信標的資訊或適用基準之變更，本執業人員將不負批閱等資訊重新執行確信工作之責任。

安侯建業聯合會計師事務所

會計師：陳政學

事務所地址：台北市信義路五段七號六十八樓

中華民國　一一五年九月十一日



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附件一：確信標的資訊彙總表

報告邊界	排放量（二氧化碳當量/年）
範疇1：直接溫室氣體排放	236.0483
範疇2：輸入能源	4,245.3834
範疇1及範疇2 合計	4,481.4317

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