



2024 Sustainability Report

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About this Report (GRI 2-2, 2-3, 2-5)

This report marks the fourth year that MSScorps Co., Ltd. (hereinafter referred to as MSScorps) 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 the year 2024 (from January 1, 2024 to December 31, 2024), 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 operations in Taiwan and does not include the Company's 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).

MSScorps' standalone operating sites in Taiwan are: 1F., No. 27, Puding Road, Hsinchu City (Hsinchu Operations Headquarters), 1F., No. 178, Section 2, Gongdaowu Road, Hsinchu City (Hsinchu Materials Analysis Headquarters), 1F., No. 20, Chuangye Road, Xinshi District, Tainan City (Southern Taiwan Science Park Branch), and No. 1, Taiyuan 2nd Street, Zhubei City, Hsinchu County (Zhubei Operations Site), which are referred to in this report as the "key operating sites."

Company Name	Inclusion in Sustainability Report
MSScorps Co., Ltd. (Note 1)	✓
TRISTATE INTERNATIONAL CO., LTD	X
MSS JAPAN Co., Ltd.	X
GOOGD ACTION INT'L CORP.	X
GOOGD 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 2024.

◆ Reporting Period

MSScorps Co., Ltd. publishes its sustainability report on an annual basis. The publication date of this year's (2024) report is August 2025. The report is issued once every year. The publication date of the next year's (2025) report is scheduled for August 2026.

◆ 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 Accounting Department, finalized upon review by the Accounting Supervisor, and submitted to the Chairman. After being approved by the Board of Directors, the information contained in the sustainability report was subjected to limited assurance by Ernst & Young Certified Public Accountants (EY) 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 5 of this report.

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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

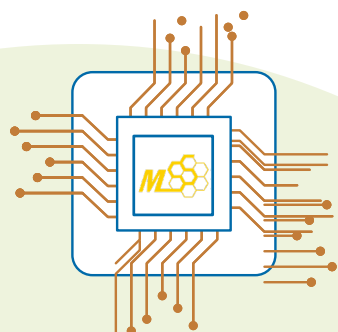


Sustainable Governance and Strategic Management

Sustainability Performance

MSScorps Co., Ltd. regards the United Nations Sustainable Development Goals (SDGs) as a shared milestone in advancing sustainable development. The Company also plans to implement six major sustainability strategies and promote localized ESG actions at its global sites. By referencing and aligning with the SDG Compass guidelines jointly published by the UN Global Compact, GRI Standards, and the World Business Council for Sustainable Development (WBCSD), MSScorps has established a framework that connects with international standards to transparently disclose its efforts and contributions in sustainability. The Company has compiled its 2024 implementation results, corresponding to 12 Sustainable Development Goals.

Aspect	United Nations Sustainable Development Goals	2024 Achievements
Environmental Aspect 	   	<ul style="list-style-type: none"> No violations of environmental laws or regulations occurred in 2024. The statistical coverage of greenhouse gas emissions, water consumption, and waste includes 100% of Taiwan's operating sites. No major quality or safety incidents occurred among suppliers in 2024.
Social Aspect 	     	<ul style="list-style-type: none"> Public welfare activities accumulated an investment of NT\$660,000 in 2024. No occupational injury incidents occurred in 2024.
Governance, Economic, and Innovative Services Aspect 	   	<ul style="list-style-type: none"> Operating revenue reached NT\$1.97 billion, with a growth rate of 4.58%. No major violations of law occurred in 2024. A total of 8 patent applications were filed in 2024. Zero major internal audit deficiencies in 2024.



Awards and Achievements

- 2020.04 ● Successfully developed next-generation transistor analysis technology.
- 2019.11 ● Successfully developed precision measurement technology.
- 2018.10 ● Received the 27th National Award of Outstanding SMEs from the Ministry of Economic Affairs.
- 2018.08 ● Successfully developed precise analytical techniques for low-dielectric materials morphology.
- 2018.02 ● Successfully developed analytical solutions for Extreme Ultraviolet Photoresist (EUVPR).
- 2017.07 ● Successfully developed photoresist protection methods during electron microscopy observation.
- 2016.12 ● Successfully developed Low Temperature Atomic Layer Deposition (LT-ALD) technology.
- 2016.02 ● Successfully developed high-resolution compositional analysis techniques.
- 2015.06 ● Successfully developed ultrathin specimens reaching 5 nano-meters for analyzing advanced process features.

Sustainability Strategy Management

MSSCorps upholds integrity as its core principle while serving as a prestigious laboratory center in the high-tech industry, an essential functional unit in science parks, and a “medical center” for high-tech products. Through the implementation of different sustainability themes, the Company gradually realizes its vision of sustainable operations across talent, society, environment, and economy. MSSCorps Co., Ltd. embodies the corporate spirit of “MSS” : a Masterly (M) professional team providing Spirited (S) services to achieve customer Satisfaction (S). This core value is also reflected in the design of the MSSCorps logo, which integrates the structure of a carbon nanotube into the letters “MSS,” symbolizing employees who, like carbon atoms in a nanotube, are closely connected, strong, and flexible. The Company continuously enhances professionalism and enthusiasm to become an excellent research and analysis partner for customers. In addition to focusing on technical and service improvement, MSSCorps is committed to creating a friendly workplace with comprehensive communication channels, giving back to society through corporate strength, and faithfully fulfilling its responsibility to protect the environment. The Company strives to exert a positive influence through its actions and to spread the concept of sustainability to every corner.

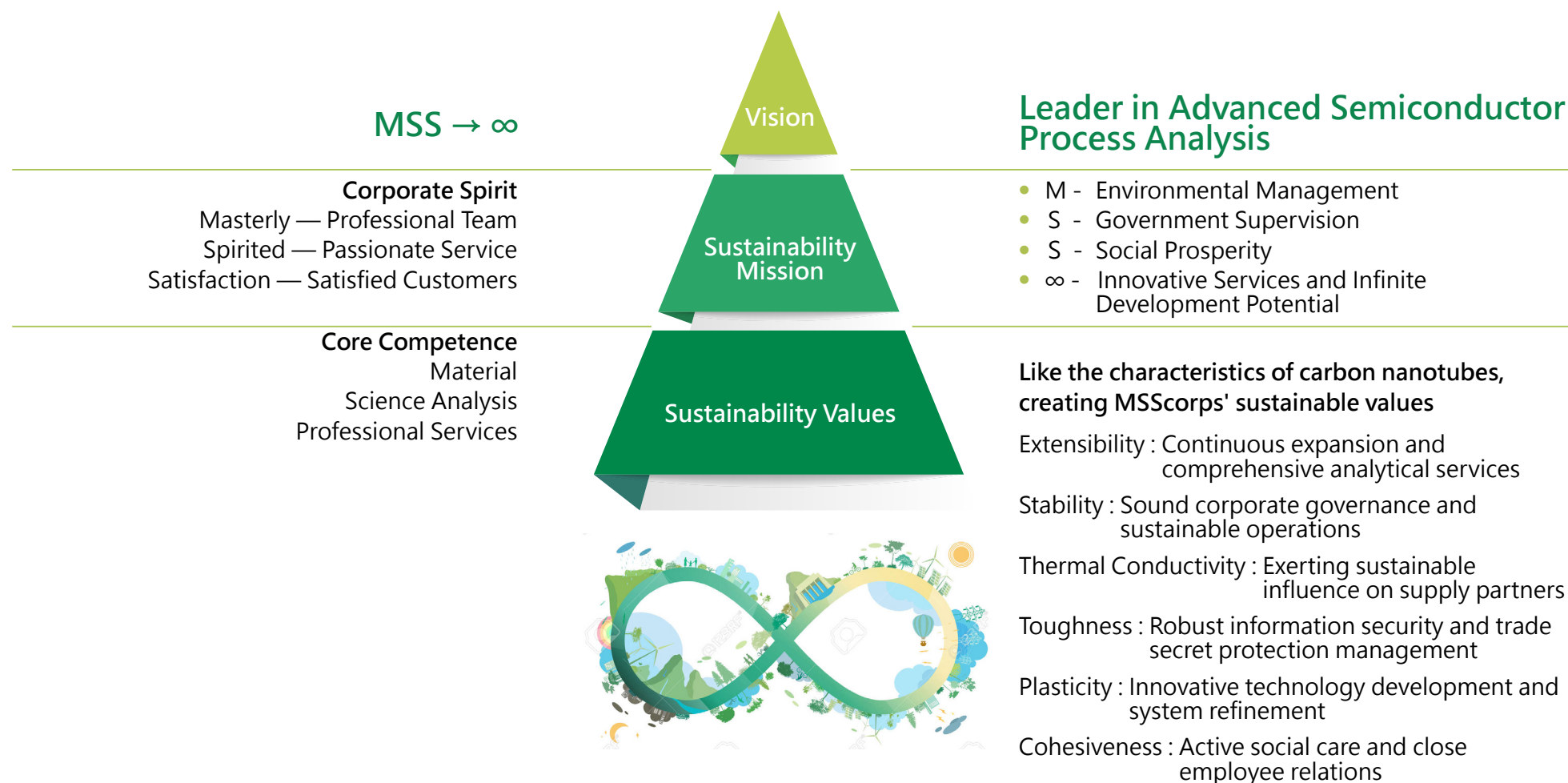
Sustainability Governance Framework

To achieve the goal of mutual prosperity between MSSCorps and society, the Company not only pursues economic growth but also 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. It oversees the formulation of directions and goals for corporate social responsibility and sustainable development, as well as the development and implementation of related management policies and specific action plans, thereby putting sustainability concepts and policies into practice through concrete actions and continuously creating value for stakeholders. The Accounting Department is responsible for coordinating and promoting the Company's sustainability affairs. Following approval by the Board of Directors, the Director of Accounting is appointed as the Chief Corporate Governance Officer. Each department, according to its area of responsibility, fulfills the Company's social responsibility and maintains operations that serve the public interest, continuously promoting corporate sustainable development through day-to-day business activities. The Board of Directors also supervises the promotion and effectiveness of various sustainability projects. In the case of major issues, prior approval by the Board of Directors is required before execution. Reports were submitted to the Board of Directors on March 11 and December 20, 2024, to supervise and review 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	Accounting Department	Sustainability Execution Unit

Sustainability Vision

To realize its vision and goals, MSSCorps integrates Innovation into the core of its sustainable development strategy, with Environment, Social, and Governance (ESG) as the main pillars. 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 — 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.



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 2024, 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.

Short-, Medium-, and Long-Term Sustainability Goals

Sustainability Focus	2024 Achievements	Short-Term Goals (1 Year)	Medium- and Long-Term Plans (2–10 Years)	Corresponding Material Topics
Corporate Governance and Risk Management	<ul style="list-style-type: none"> Attendance rate of the Board of Directors and functional committees exceeded 80%. Assisted directors in attending professional training courses, totaling 6 hours in 2024. Completion rate of integrity management education and training for governance units reached 100%. The supplier code of conduct and ethical standards commitment signing rate reached over 100%. Zero major internal audit deficiencies. Completion rate of information security training for all company supervisors and employees reached 100%. Conducted 5 information security drills in 2024. Number of successful intrusion incidents in 2024: 0. Number of information security incidents reported as Level 3 or above in 2024: fewer than 1. 	<ul style="list-style-type: none"> Attendance rate of the Board of Directors and functional committees exceeded 90%. Assist directors in participating in professional training courses, with at least 6 hours of training per year. Completion rate of integrity and ethics education and training for governance units reaching 90% or above. Completion rate of integrity and ethics education and training for new employees reaching 90% or above. The supplier code of conduct and ethical standards commitment signing rate reached over 85%. Zero major internal audit deficiencies. Establish the “Risk Management Best Practice Principles.” Completion rate of information security training for all company supervisors and employees reaching 90% or above. Conduct at least 3 information security drills throughout the year. Number of successful intrusion incidents throughout the year fewer than 1. Number of information security incidents reported as Level 3 or above throughout the year fewer than 1. 	<ul style="list-style-type: none"> Attendance rate of the Board of Directors and functional committees exceeded 95%. Assist directors in participating in professional training courses, with at least 6 hours of training per year, including at least 2 hours of sustainability-related courses. Completion rate of integrity and ethics education and training for governance units reaching 95% or above. Completion rate of integrity and ethics education and training for new employees reaching 95% or above. The supplier code of conduct and ethical standards commitment signing rate reached over 90%. Zero major internal audit deficiencies. Enhance performance in risk identification and management. Completion rate of information security training for all company supervisors and employees reaching 90% or above. Conduct at least 3 information security drills throughout the year. Number of successful intrusion incidents throughout the year fewer than 1. Number of information security incidents reported as Level 3 or above throughout the year fewer than 1. 	<p>Customer Privacy Ethical</p> <p>Corporate Management</p> <p>Corporate Governance</p>

Sustainability Focus	2024 Achievements	Short-Term Goals (1 Year)	Medium- and Long-Term Plans (2–10 Years)	Corresponding Material Topics
Climate Strategy and Environmental Management	<ul style="list-style-type: none"> Conducted 2 supplier evaluations in 2024, with a 100% pass rate, and all procurement partners were qualified suppliers that passed the evaluation. No violations of environmental regulations occurred in 2024. In 2024, provided a subsidy of NT\$8,000 for the purchase of electric motorcycles to full-time employees, subsidizing a total of 5 people. In 2024, provided a subsidy of NT\$20,000 for the purchase of electric vehicles to full-time employees, subsidizing a total of 4 people. 	<ul style="list-style-type: none"> Starting from 2023, for the annual 3% increase in electricity consumption, premium-priced green power is purchased. 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. Maintain zero violations of environmental regulations. Provide a subsidy of NT\$8,000 for full-time employees purchasing electric motorcycles. 	<ul style="list-style-type: none"> Complete the Company's greenhouse gas inventory by 2026, and obtain third-party verification by 2028. Procure 700,000 kWh of renewable energy by 2030. 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. 	-
Diversity, Inclusion and Social Prosperity	<ul style="list-style-type: none"> In 2024, allocate 1% of annual profit (a total of NT\$660,000) for social welfare purposes. 	<ul style="list-style-type: none"> Continue to allocate 1% of annual profit each year for social welfare purposes. 	<ul style="list-style-type: none"> Continue to allocate 1% of annual profit each year for social welfare purposes. Continue promoting industry-academia collaboration programs. 	-
Innovative Products and Forward-Looking Services	<ul style="list-style-type: none"> Customer satisfaction score: 98.55. Customer complaint response rate reached 100%. Sample delivery satisfaction rate reached 98.55%. Approximately 5% of operating revenue invested in research and development. 	<ul style="list-style-type: none"> Customer satisfaction score 95 or above. Customer complaint response rate reached 100%. Rate of completed deliveries within 24 hours reached 85%. Increase the number of machines. 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. 	<ul style="list-style-type: none"> Maintain customer satisfaction at or above 95. Maintain customer complaint response rate at 100%. Achieve 90% rate of completed deliveries within 24 hours. Consistency of equipment specifications. Continue obtaining certification for the ISO 9001 Quality Management System and the ISO/IEC 17025 Laboratory Quality Management System. 	Innovative Technology and Development Quality Management

Stakeholder Engagement (GRI 2-12, GRI 2-29)

Stakeholders and Material Topic Identification Process

While pursuing sustainable corporate operations, MSScorps Co., Ltd. also places great importance on stakeholders' feedback. Through diverse channels, the Company engages in communication with various stakeholders to provide appropriate responses. In this report, material topics of concern to stakeholders are identified through the materiality analysis process, serving as a basis for information disclosure. This not only achieves effective communication but also provides an important foundation for MSScorps' future planning and direction of corporate social responsibility. The communication and selection of stakeholders and material topics are important aspects of corporate social responsibility. Through this process, MSScorps gains an understanding of the issues that concern relevant stakeholders, and through the disclosure in the ESG report, allows stakeholders to understand MSScorps' efforts and achievements in corporate social responsibility in 2024.

Step 1 Identification		Step 2 Impact Assessment		Step 3 Impact Ranking	Step 4 Regular Review
Define five stakeholder categories		Double Materiality Analysis		Draw a Double Materiality Matrix Diagram	Review and track the impacts of issues
<ul style="list-style-type: none"> Reference industry peers. Internal discussions. Follow the five key principles of the AA1000 Stakeholder Engagement Standard (AA1000SES): dependency, responsibility, influence, diverse perspectives, and tension. 		Invite five stakeholder groups to assess the level of impact of sustainability topics, and conduct internal team evaluations of sustainability topics <ul style="list-style-type: none"> Financial Materiality: Degree of impact on "organizational value." Impact Materiality: Degree of impact on "economy, environment, and people (including their human rights)." 		Based on the results of the double materiality analysis, rank the material topics and draw the matrix diagram.	Respond to stakeholders' concerns, regularly track the impact levels of topics, and adjust and update the list of material topics accordingly.
Compile 22 sustainability topics		Distribute impact assessment questionnaires		Determine 8 material topics	
<ul style="list-style-type: none"> Refer to international sustainability standards and frameworks (including GRI Standards, SASB, SDGs, and TCFD). Stakeholder communication and peer company examples. 	<ul style="list-style-type: none"> 13 topics related to economy and governance. 3 topics related to the environment. 6 topics related to people (including human rights). 	Invite internal executives to fill out questionnaires.	Distribute stakeholder questionnaires.	Determine annual material topics based on the significance of positive and negative impacts, and provide explanations of the impacts of these material topics.	

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 adopts multiple communication channels 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 reference for MSScorps in implementing stakeholder engagement.



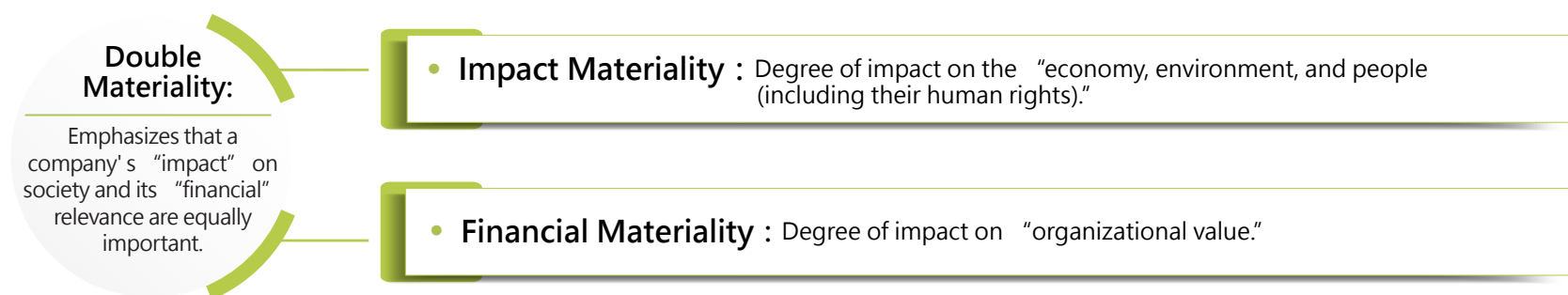
|| Results of Stakeholder Identification ||

Stakeholders	Importance	Communication Channels and Frequency	Topics of Concern	Corresponding Sections
Customers	MSScorps upholds the corporate spirit of "Satisfied Customers" and continuously enhances customer trust.	<ul style="list-style-type: none"> 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) 	<ul style="list-style-type: none"> Ethical Corporate Management Customer Privacy Information Security Regulatory Compliance Customer Relations and Development Quality Management 	2.1 Quality Management 2.4 Customer Relations Maintenance and Development 3.2 Ethical Corporate Management 3.3 Regulatory Compliance 3.5 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.	<ul style="list-style-type: none"> Labor-management meetings (regular) President's mailbox (ongoing) Employee mailbox, Chairman's platform, employee forums (ongoing) Announcements (irregular) New employee forums (once a month) Employee Welfare Committee (irregular) Occupational Safety and Health Committee (irregular) 	<ul style="list-style-type: none"> Ethical Corporate Management Customer Privacy Information Security Regulatory Compliance Quality Management Talent Recruitment and Welfare System 	2.1 Quality Management 3.2 Ethical Corporate Management 3.3 Regulatory Compliance 3.5 Information Security and Privacy Protection 4.1 Talent Recruitment and Welfare System
Shareholders / Potential Investors	MSScorps has achieved its current business scale and market competitiveness thanks to the long-term and strong support of its shareholders.	<ul style="list-style-type: none"> 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 (once a month) 	<ul style="list-style-type: none"> Customer Privacy Information Security Innovative Technology and Development Intellectual Property Protection Labor Relations Talent Recruitment and Welfare System 	2.2 Research and Development of Innovative Technology 2.3 Intellectual Property Rights Management 3.5 Information Security and Privacy Protection 4.1 Talent Recruitment and Welfare System
Suppliers	Each contracted supplier is an important partner in the Company's sustainable operations and growth.	<ul style="list-style-type: none"> Supplier quality evaluation (regular) Supplier commitment signing (irregular) Telephone and fax communication (irregular) Email correspondence (irregular) 	<ul style="list-style-type: none"> Ethical Corporate Management Customer Privacy Quality Management Sustainable Supply Chain Digital Energy Resource Management 	1.2 Energy, Resources and Waste Management 1.3 Supplier Management 2.1 Quality Management 3.2 Ethical Corporate Management 3.5 Information Security and Privacy Protection
Banks / Creditors	Banks provide MSScorps with stable funding to ensure uninterrupted operations.	<ul style="list-style-type: none"> Telephone and mail correspondence (irregular) Publication of financial reports / annual reports (regular) 	<ul style="list-style-type: none"> Ethical Corporate Management Customer Privacy Information Security Intellectual Property Protection Occupational Health and Safety 	2.3 Intellectual Property Rights Management 3.2 Ethical Corporate Management 3.5 Information Security and Privacy Protection 4.4 Occupational Health and Safety

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 2024. 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.

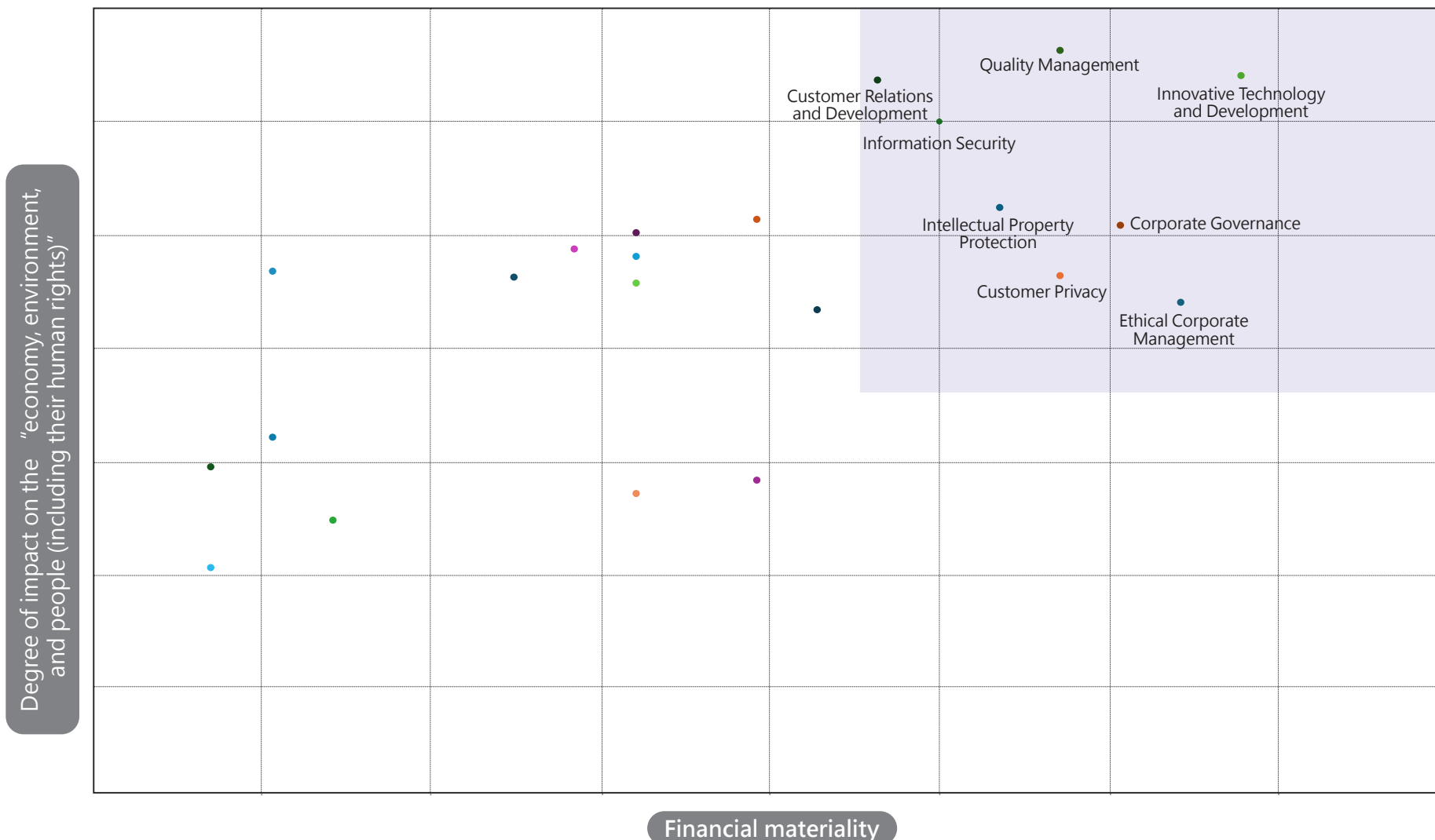
- **Internal and External Stakeholder Concern :** MSScorps conducted a questionnaire survey among five types of internal and external stakeholders to assess their level of concern for ESG topics, including customers (10 respondents), employees (10 respondents), suppliers (10 respondents), shareholders/investors (5 respondents), and banks/creditors (5 respondents), totaling 40 stakeholders participating in the survey.
- **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 six senior executives participated in the survey, assessing the impact of each sustainability topic on “revenue, employee cohesion, customer satisfaction, operational risk, and brand image.” 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 14 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 eight material topics were identified in 2024 (including the eight material topics shown in the matrix diagram, namely, "Innovative Technology and Development," "Customer Privacy," "Quality Management," "Ethical Corporate Management," "Customer Relations and Development," "Intellectual Property Protection," "Talent Recruitment and Welfare System," and "Corporate Governance"). The changes in material topics compared with 2023 are shown in the table below.

2023 Material Topics	2024 Material Topics	Reason for Change
Ethical Corporate Management	Ethical Corporate Management	-
Customer Privacy	Customer Privacy	-
Innovative Technology and Development	Innovative Technology and Development	-
Intellectual Property Protection	Intellectual Property Protection	-
Quality Management	Quality Management	-
Talent Recruitment and Welfare System	Talent Recruitment and Welfare System	-
Customer Relations and Development	Customer Relations and Development	-
Occupational Health and Safety (Removed)	-	MSScorps has had no major occupational safety incidents in the past two years. Moreover, in recent years, employees (seed instructors) who received external training have promoted and improved relevant procedures within the plants, leading to more comprehensive practices. Therefore, Occupational Health and Safety has been reclassified as a general management topic and will continue to be tracked and disclosed annually.
Information Security (Removed)	-	MSScorps has had no major information security incidents in the past two years. Through new employee training and annual awareness campaigns, employees have already developed a deep-rooted awareness of information security.
-	Corporate Governance (Added)	In recent years, ESG issues have gained prominence, and as MSScorps' clients are all major international corporations, client expectations and attention toward this topic have continued to increase.

|| Material Topic Matrix ||









|| Explanation of Material Topic Impacts ||





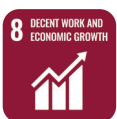
ESG Aspect	Material Topic	Corresponding International Standards and Frameworks	Explanation of Positive and Negative Impacts	Activities Involving Negative Impacts (Note: ⊗ indicates caused, contributed to, or directly related to the impact)		
				Upstream (e.g., suppliers)	The Organization Itself (e.g., suppliers)	Downstream (e.g., semiconductor industry and IC design industry clients)
Economic and Governance Aspect	Innovative Technology and Development	Custom Topic	With the advancement of the technology market and the increasing precision of nanostructures, MSScorps continues to develop new technologies to identify minute differences and abnormalities between different batches and products, in order to reduce the impact of errors on products and performance.		⊗	⊗
	Customer Relations and Development	Custom Topic	<p>Negative: If good communication channels with customers are not established or if a dedicated unit responsible for business development and satisfaction survey planning is not in place, customer relationships cannot be maintained, resulting not only in the loss of existing customers but also in the inability to attract new ones.</p> <p>Positive: By establishing good communication channels with customers and setting up a dedicated unit responsible for business development and satisfaction survey planning to study and develop solutions that meet customer needs, customer relationships can be maintained and more new customers can be attracted.</p>	⊗	⊗	⊗

ESG Aspect	Material Topic	Corresponding International Standards and Frameworks	Explanation of Positive and Negative Impacts	Activities Involving Negative Impacts (Note: ⊗ indicates caused, contributed to, or directly related to the impact)		
				Upstream (e.g., suppliers)	The Organization Itself (e.g., suppliers)	Downstream (e.g., semiconductor industry and IC design industry clients)
Economic and Governance Aspect	Quality Management	Custom Topic	The stability and quality of products directly affect MSScorps' overall operations; therefore, MSScorps has established quality management procedures to ensure strict control over analysis services.	⊗	⊗	
	Ethical Corporate Management	GRI 205: Anti-corruption GRI 206: Anti-competitive Behavior SASB SV - PS: Business Ethics	Negative: The Company's ethics and integrity directly affect its operations and reputation. If a code of conduct is not established or effectively implemented, MSScorps' exposure to integrity risks will increase, possibly leading to compliance and operational crises and reduced opportunities for collaboration with other organizations. Positive: The Company's ethics and integrity directly affect its operations and reputation. Therefore, the Company should establish and implement a code of conduct to enhance corporate integrity, prevent compliance risks, and increase opportunities for collaboration with other organizations.	⊗	⊗	
	Customer Relations and Development	Custom Topic	Negative: If good communication channels with customers are not established or if a dedicated unit responsible for business development and satisfaction survey planning is not in place, customer relationships cannot be maintained, resulting not only in the loss of existing customers but also in the inability to attract new ones. Positive: By establishing good communication channels with customers and setting up a dedicated unit responsible for business development and satisfaction survey planning to study and develop solutions that meet customer needs, customer relationships can be maintained and more new customers can be attracted.		⊗	⊗

ESG Aspect	Material Topic	Corresponding International Standards and Frameworks	Explanation of Positive and Negative Impacts	Activities Involving Negative Impacts (Note: ⊗ indicates caused, contributed to, or directly related to the impact)		
				Upstream (e.g., suppliers)	The Organization Itself (e.g., suppliers)	Downstream (e.g., semiconductor industry and IC design industry clients)
Economic and Governance Aspect	Intellectual Property Protection	Custom Topic	<p>Negative: While developing technologies to enhance competitiveness, if technology patents are not applied for or managed properly to protect the intellectual property rights of R&D technologies, MSScorps may face litigation risks and could lose its intangible assets and value.</p> <p>Positive: While developing technologies to enhance competitiveness, applying for and managing technology patents helps reduce risks, protect the intellectual property rights of R&D technologies, and enhance MSScorps' intangible assets and value.</p>		⊗	⊗
	Corporate Governance	Custom Topic	<p>Negative: An inadequate or outdated corporate governance philosophy, or failure to implement corporate governance systems, may cause MSScorps to face operational risks.</p> <p>Positive: A sound corporate governance system is an important cornerstone of MSScorps' operations. Continuously updating corporate governance concepts in line with the times and effectively implementing governance systems can enable MSScorps to achieve sustainable operations.</p>	⊗	⊗	⊗
People (Including Human Rights) Aspect	Talent Recruitment and Welfare System	<p>GRI 401: Employment</p> <p>GRI 405: Diversity and Equal Opportunity</p> <p>SASB SV - PS: Workforce Diversity & Engagement</p>	<p>Negative: Failure to establish recruitment, employment, and retention processes, or to provide employment benefits and conditions, will not only result in the loss of existing talent but also hinder the attraction of new talent.</p> <p>Positive: Establishing recruitment, employment, and retention processes, along with providing employment benefits and conditions, not only helps retain existing talent but also serves as a key factor in attracting new talent.</p>		⊗	

Material Topic Management (GRI 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		<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> R&D expenses accounted for approximately 4% of revenue. Published two industry-academia collaboration research papers in 2024. 	2.2 Research and Development of Innovative Technology
	Customer Privacy		<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> No incidents of personal data infringement or customer data loss occurred in 2024. 	3.5 Information Security and Privacy Protection
	Quality Management		<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> 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		<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Completion rate of ethical 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

ESG Aspect	Material Topic	Corresponding SDGs	Policies and Commitments	Annual Actions and Performance	Action Response Section
Economic and Governance Aspect	Customer Relations and Development		<ul style="list-style-type: none"> Used the Smart E-System to systematize case scheduling. Established the “Customer Feedback Procedure.” Conducted customer satisfaction surveys. 	<ul style="list-style-type: none"> Customer complaint response rate in 2024: 100%. Customer satisfaction score in 2024: 98.55. 	2.4 Customer Relations Maintenance and Development
	Intellectual Property Protection		<ul style="list-style-type: none"> Applied for patents to protect intellectual property rights. Held annual trade secret protection education and training sessions. 	<ul style="list-style-type: none"> Number of patent applications filed in 2024: 2. 	2.3 Intellectual Property Rights Management
	Corporate Governance		<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Held 2 institutional investor conferences and 6 board meetings in 2024, with an attendance rate of 91%; Audit Committee attendance rate: 90%. 	3.1 Responsible Governance
People (Including Human Rights) Aspect	Talent Recruitment and Welfare System	 	<ul style="list-style-type: none"> Strengthened recruitment efforts at universities to deepen engagement with higher education institutions. Established the “Employee Welfare Committee Charter.” Committed to offering “no cap on salaries, no ceiling on compensation.” 	<ul style="list-style-type: none"> Retention rate after parental leave in 2024: 100%. Set up lactation rooms and partnered with designated childcare centers. 	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 2024, MSScorps actively responded to the semiconductor industry's transition into the angstrom era and the rapid evolution of silicon photonics and AI technologies. The Company strengthened its high-end analytical technology deployment and officially launched its proprietary silicon photonics optical loss detection device and breakpoint localization analysis service. These technologies have been successfully applied to wafer, packaging module, and optical communication component analysis, further enhancing chip reliability and yield. Facing increasing challenges in materials analysis posed by advanced processes, the Company simultaneously accelerated R&D equipment upgrades and the digitalization of laboratory workflows to reinforce its leading technological position. In addition, adhering to the principle of giving back to society, MSScorps has long been committed to public welfare by continuously supporting underprivileged groups across all age levels. In terms of talent attraction and recruitment, the Company actively collaborates with academia on various industry-academia R&D projects, full-time internship programs, and mentorship initiatives, engaging deeply with universities to nurture 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. In 2023, its market share in domestic advanced semiconductor materials analysis services exceeded 50%, 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. After its Nanjing operations site obtained China's High and New Technology Enterprise certification, the Company in 2024 completed major capital increases for its subsidiaries in Japan and the United States, laying a resource foundation for the official commencement of operations at both locations in 2025 and proactively preparing for the localized demands of international semiconductor R&D clusters.

◆ 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, 2024, the total number of employees was 536

Paid-in Capital : NT\$ 517,848,460



MSScorps Milestones Achievements

- July 2005 ● Approved for establishment
- April 2018 ● Established Hsinchu Science Park Branch
- August 2018 ● Established Nanjing Fanquan Electronics Technology Co., Ltd.
- October 2018 ● Established Southern Taiwan Science Park Branch
- November 2020 ● Established Zhubei Branch
- March 2021 ● Public offering of shares
- July 2021 ● Established Audit Committee
- July 2021 ● Established Remuneration Committee
- July 2021 ● Officially listed on the Emerging Stock Market
- August 2022 ● Listed on the Taiwan Stock Exchange
- August 2023 ● Established Japanese subsidiary MSS JAPAN Co., Ltd.

◆ MSScorps Operating Performance (GRI 201-1, 201-4, 2-4)

In 2024, MSScorps achieved record-high operating revenue of NT\$1.97 billion, representing an annual growth rate of 4.58%. To ensure investors fully understand the Company's operational performance, MSScorps regularly discloses operating revenue and financial information in accordance with relevant laws and regulations. The consolidated financial information for the past three 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		2024	2023	2022
Generated Direct Economic Value	Operating Revenue	1,966,669	1,880,575	1,726,427
Distributed Economic Value	Operating Costs	821,363	660,499	601,943
	Operating Expenses	142,799	124,433	132,884
	Employee Benefits	867,879	751,406	648,435
	Cash Dividends to Shareholders	51,782	257,297	185,747
	Social Contribution Investments	660	620	860
	Income Tax Expenses (Notes 2 and 3)	41,997	66,503	54,008
Retained Economic Value		40,189	19,817	102,550

Note 1: For detailed financial information, please refer to MSScorps' 2024 Consolidated Financial Report.

Note 2: Income tax expenses do not include deferred income tax expenses.

Note 3: In the 2023 and 2022 sustainability reports, income tax expenses were not adjusted to exclude deferred income tax expenses. After this year's correction, retained economic value increased by 124% and 41%, respectively, compared with the values before correction.

◆ Government Subsidies

Unit: NT\$ thousand

Subsidizing Agency	Subsidy Program	Subsidy Amount
National Development Council	Loans for Accelerated Investment by Domestic Corporation	971,000
National Development Council	Intelligent Machinery Industry Promotion Program	29,998
Industrial Development Bureau, Ministry of Economic Affairs	R&D Investment Tax Credit	3,149
Total		1,004,147

◆ 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, the Company gains insight into and aligns with industry trends, seeks diverse opportunities for collaboration and development, and promotes two-way communication with the industry, while also increasing MSScorps' visibility within the sector. As each industry association has its own mission and objectives, 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

1

Climate Strategy and Environmental Management

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According to the “Global Risks Report 2024” published by the World Economic Forum (WEF), 2024 is regarded as a critical turning point at which global crises may erupt. Climate change risks are worsening at an accelerating pace and are expected to become one of the most severe global threats over the next decade. Although extreme weather and ecological imbalance are not the top-ranked short-term risks, they are among the top five in terms of long-term risks. As a member of the global community, MSScorps is fully aware of 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 2025.

In 2024, 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
<div>6 CLEAN WATER AND SANITATION</div> <div>7 AFFORDABLE AND CLEAN ENERGY</div> <div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div> <div>13 CLIMATE ACTION</div>	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

ChatGPT said: In 2024, the global situation of climate change became increasingly severe. The global average temperature exceeded the 1.5 °C threshold for the first time, making it the hottest year on record. This also led to frequent occurrences of extreme weather events, including deadly heatwaves, severe droughts, and intense storms, which caused significant impacts around the world. In response to global climate change issues, the Taiwanese government has actively promoted amendments to the Climate Change Response Act, aiming to reduce greenhouse gas emissions and enhance climate adaptation capabilities. MSScorps has also proactively addressed climate-related issues. Following the framework of the Task Force on Climate-related Financial Disclosures (TCFD), the Company has identified climate change risks and opportunities, disclosed potential financial impacts that MSScorps may face in the future, and outlined response strategies, thereby establishing 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. TCFD requires that an effective framework for managing climate-related risks and opportunities be established based on four core elements: "Governance," "Strategy," "Risk Management," and "Metrics and Targets."

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 assessment 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:

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

Board of Directors

- Decision-making on climate change management strategies and objectives
- Supervision of MSScorps' climate change initiatives

Office of the President

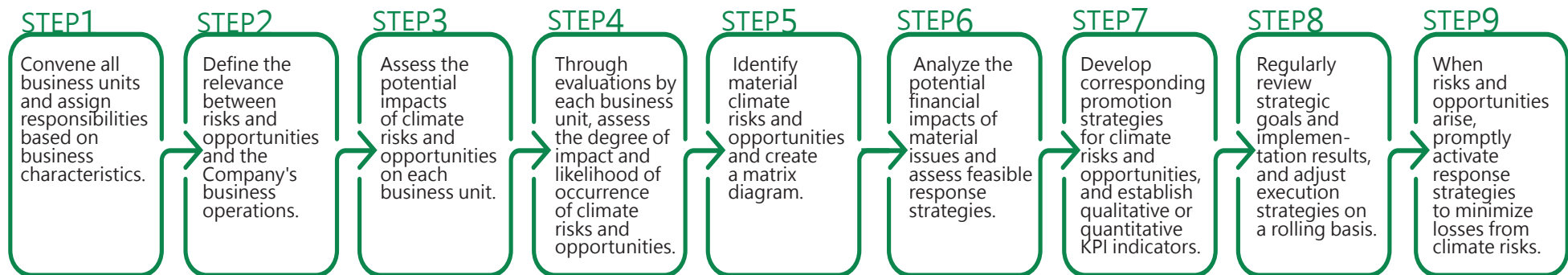
- Cross-departmental communication and strategic planning for climate change risks and opportunities
- Management of climate change risk and opportunity strategic programs
- Management of climate change risk and opportunity action plans

Each business unit

- 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:

|| Climate Risk and Opportunity Identification and Risk Management Process ||



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.	<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> 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 over 5 years. Analyze the impacts and contributions of climate change risks and opportunities 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	Use risk maps and refer to TCFD report recommendations to identify and assess risk and opportunity issues.	<ul style="list-style-type: none"> 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.
		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.	

Four Core Elements	Description	Disclosure Items	Management Strategies and Action Plans	Implementation Status
		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.	<ul style="list-style-type: none"> 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.
Metrics and Targets 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	<p>Set short-, medium-, and long-term greenhouse gas emission targets.</p> <p>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.</p>	<ul style="list-style-type: none"> In 2024, greenhouse gas emissions increased by 77.2% compared with 2023. 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 greenhouse gas reduction, the Company has further set a goal to achieve Net Zero emissions by 2050 and established a Science Based Target (SBT) for carbon reduction by 2030.
		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.	<ul style="list-style-type: none"> 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 2024.

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 are classified into five major categories: 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.

|| Table of Climate Risk Categories and Impact Descriptions ||

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.

Risk Category	Risk Item	Risk Factor	Risk Description	Form of Impact	Time Horizon	MSScorps Response Plan
Physical Risk	Immediate	Increased frequency and intensity of typhoons	The frequency of severe typhoon strikes increases, leading to operational interruptions or work stoppages, and in serious cases, endangering employee safety.	<ul style="list-style-type: none"> • Increase in operating costs • Decrease in revenue 	Short-term	<ul style="list-style-type: none"> • Comply with disaster response procedures for each leased plant. • Insure company-owned assets to transfer risk and compensate for losses. • Enhance the scheduling flexibility of laboratories 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 sample submissions and resulting in financial impacts.	<ul style="list-style-type: none"> • Increase in operating costs • Decrease in revenue 	Short-term	
	Long-term	Global temperature rise	Climate change may cause an increase in global temperatures and prolonged heat waves, which could lead to higher electricity consumption (such as for air conditioning), thereby increasing electricity costs.	<ul style="list-style-type: none"> • Increase in operating costs • Decrease in revenue 	Long-term	<ul style="list-style-type: none"> • Insure company-owned property to transfer risk and compensate for losses. • Implement energy-saving measures for air conditioning to reduce building temperatures. • Carry out greenhouse gas reduction actions.
Transition risk	Policies and regulations	Domestic government carbon fee collection	The government has implemented the "Regulations Governing the Collection of Carbon Fees," which impose carbon fees on enterprises emitting more than 25,000 tons of CO ₂ e. Failure to conduct timely greenhouse gas inventories or implement reduction measures may result in the Company being subject to such fees.	<ul style="list-style-type: none"> • Increase in operating costs 	Short-term	<ul style="list-style-type: none"> • Replacement of energy-saving and carbon-reduction equipment: all workplace lighting replaced with LED energy-saving fixtures.
		Greenhouse gas requirements and penalties	As climate change-related policies continue to evolve, the government requires disclosure of greenhouse gas emission information. Failure to comply may result in penalties.	<ul style="list-style-type: none"> • Increase in operating costs 	Medium-term	<ul style="list-style-type: none"> • Introduce SBTi and prioritize carbon reduction for suppliers with high carbon impact and relevance. • Continue implementing third-party verification of greenhouse gas emissions to enhance the credibility of information disclosure.

Risk Category	Risk Item	Risk Factor	Risk Description	Form of Impact	Time Horizon	MSSCorps Response Plan
Transition risk	Technology	Cost expenditures for low-carbon transition	Government and customer demand for low-carbon solutions has driven the Company to promote low-carbon transformation and develop low-carbon and energy-saving technologies, thereby increasing R&D costs to reduce its own operational carbon emissions.	<ul style="list-style-type: none"> • Increase in operating costs 	Long-term	<ul style="list-style-type: none"> • Devote efforts to developing more advanced and energy-efficient analytical testing services.
	Market	Changes in customer preferences	Customer concern over climate issues is increasing. If the Company fails to set carbon reduction targets, it may not meet customer needs or align with international trends, potentially leading to market elimination.	<ul style="list-style-type: none"> • Decrease in revenue 	Long-term	<ul style="list-style-type: none"> • Continue developing more advanced and energy-efficient analytical testing technologies. • Continue studying the latest market trends. • Evaluate and plan the purchase of green electricity.
	Reputation	Decline in brand reputation	In line with international trends, MSSCorps incorporates climate risks into its operational considerations. However, inadequate management of climate risks may reduce stakeholder trust (such as that of suppliers and customers), negatively impacting brand reputation. A decline in brand trust could result in reduced revenue and loss of goodwill.	<ul style="list-style-type: none"> • Decrease in revenue 	Long-term	<ul style="list-style-type: none"> • Actively take concrete actions to comply with policies, legal regulations, or international climate-related goals. • Strengthen sustainability-related education and training to enhance employees' awareness of climate change and environmental protection.

|| Table of Climate Opportunity Categories and Impact Descriptions ||

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.

Opportunity Category	Opportunity Factor	Opportunity Description	Form of Impact	Time Horizon	MSScorps Response Plan
Market	Entering the green product value chain	Provide advanced process analysis for low-carbon IC product manufacturers, actively collaborate with members of the Semiconductor Climate Consortium (SCC) to pursue business opportunities, and work together with partners in the green value chain to gradually achieve net-zero carbon emissions, while enhancing corporate reputation and strengthening relationships with stakeholders.	<ul style="list-style-type: none"> • Increase in revenue 	Medium-term	<ul style="list-style-type: none"> • 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.
	Grasping domestic and international semiconductor industry net-zero trends and standards to expand globally	Under the dual influence of the Fourth Industrial Revolution and geopolitical competition, the semiconductor industry faces the challenge of "de-Taiwanization." MSScorps' potential customers are turning to semiconductor industries in various countries, where companies have differing requirements regarding climate issues for their partners. By achieving sustainable transformation goals early, MSScorps can seize first-mover advantages in the global market.	<ul style="list-style-type: none"> • Increase in revenue 	Medium-term	<ul style="list-style-type: none"> • Increase the proportion of carbon reduction among high electricity-consuming companies. • Deepen collaboration with suppliers on carbon reduction to build a low-carbon supply chain.
Energy sources	Purchase renewable energy	The use of renewable energy can reduce greenhouse gas emissions such as carbon dioxide generated from fossil fuels, thereby helping lower carbon fee payments.	<ul style="list-style-type: none"> • Saving operating costs 	Short-term	<ul style="list-style-type: none"> • Procure the latest energy-efficient equipment and build more efficient systems to improve energy utilization efficiency and reduce operating costs. • Purchase green electricity / green electricity certificates.
Products and Services	Develop low-carbon services to meet customer and market needs	Establish partnerships with upstream and downstream suppliers or with government, industry, and academia to develop innovative solutions to address climate change challenges and promote circular economy development.	<ul style="list-style-type: none"> • Increase in revenue 	Long-term	<ul style="list-style-type: none"> • In response to market trends, the development of low-carbon and high-efficiency energy-saving technologies may enhance competitiveness, increase customer orders, and thereby improve company profitability. Implement video-based operation guidance to achieve green manufacturing: replacing on-site accompaniment with video platforms, allowing customers to avoid commuting to the plant, saving time and reducing carbon emissions. This not only optimizes MSScorps' information security environment but also provides customers with a real-time, seamless video operation platform.

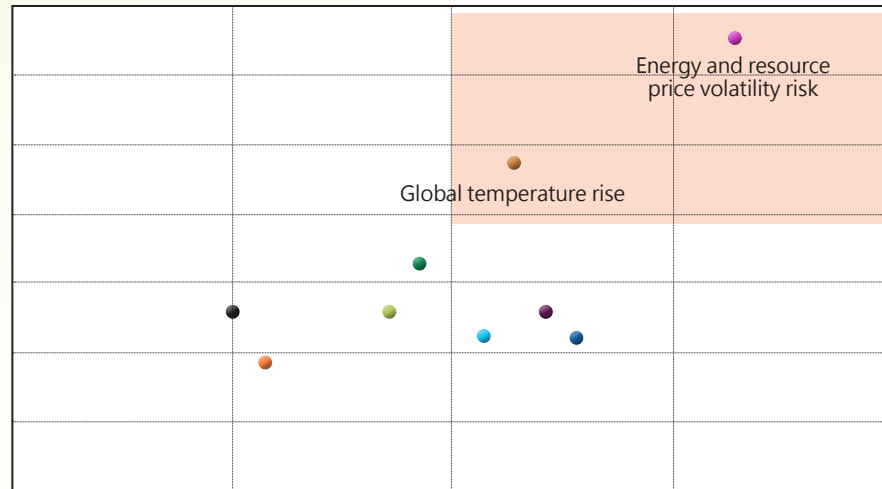
Opportunity Category	Opportunity Factor	Opportunity Description	Form of Impact	Time Horizon	MSScorps Response Plan
	Low-carbon service processes	Optimize the establishment of new service sites in various countries to minimize carbon footprints generated during sample transportation and employee travel for service provision.	<ul style="list-style-type: none"> Saving operating costs 	Short-term	<ul style="list-style-type: none"> Procure the latest energy-efficient equipment and build more efficient systems to improve energy utilization efficiency and reduce operating costs.
Resource efficiency	Enhancing energy use efficiency	Through Scope 1 and Scope 2 greenhouse gas inventories, identify energy consumption hotspots and improve energy efficiency in these hotspots to reduce future carbon fee expenditures.	<ul style="list-style-type: none"> Saving operating costs 	Short-term	<ul style="list-style-type: none"> 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. Reliability testing equipment uses environmentally friendly refrigerants; low-energy and low-carbon testing services are developed.
	Enhancing water resource use efficiency	Improving water resource use efficiency can reduce the occurrence of water shortages and lower water costs.	<ul style="list-style-type: none"> Saving operating costs 	Medium-term	<ul style="list-style-type: none"> Review the rationality and appropriateness of water usage to reduce laboratory costs and minimize resource waste.
Resilience	Regularly disclosing climate information to gain public sector incentives and investor funding	In response to transition risks such as climate change policies and regulations, regular disclosure of climate-related risks and opportunities can attract more investors and secure new sources of capital.	<ul style="list-style-type: none"> Increase in revenue 	Short-term	<ul style="list-style-type: none"> Continue prioritizing resource investment to promote ESG through the "Sustainability Strategy Blueprint," comprehensively strengthening the three major aspects of ESG.
	Applying smart systems to enhance adaptation to physical risks	As extreme weather events become more frequent, utilize the Smart E-System to monitor the sample delivery and receiving process, reducing the likelihood and potential losses of operational interruptions while improving efficiency and resilience to physical climate risks.	<ul style="list-style-type: none"> Saving operating costs 	Long-term	<ul style="list-style-type: none"> 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. In 2024, 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

Likelihood of Occurrence

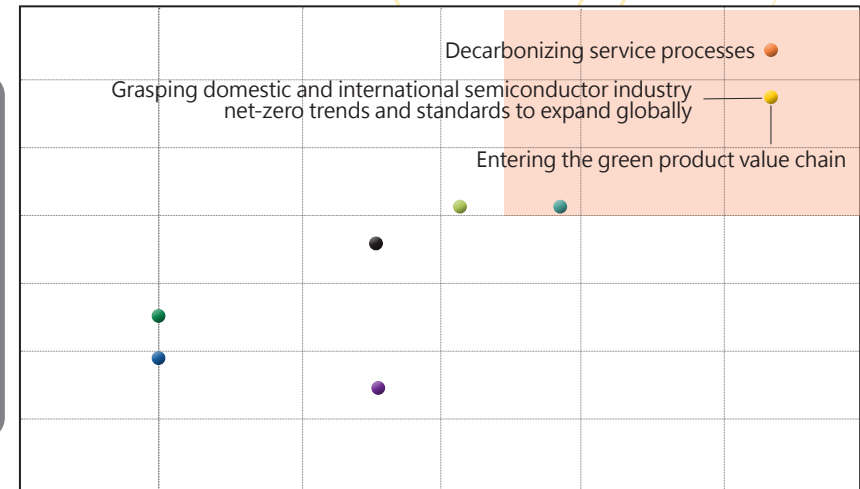


Risk Impact Level

- Greenhouse gas requirements and penalties
- Decline in brand reputation
- Increased expenditures for low-carbon transition
- Increase in extreme rainfall events
- Energy resource price volatility risk
- Increase in typhoon frequency and intensity
- Changes in customer preferences
- Global temperature rise
- Domestic government carbon fee collection

Climate Opportunity Matrix

Likelihood of Occurrence



Opportunity Impact Level

- Entering the green product value chain
- Regularly disclosing climate information to gain public sector incentives and investor funding
- Grasping domestic and international semiconductor industry net-zero trends and standards to expand globally
- Applying smart systems to enhance adaptation to physical risks
- Purchasing renewable energy
- Resource recycling and increased use of environmentally friendly products
- Developing low-carbon services to meet customer and market needs
- Enhancing energy use efficiency
- Decarbonizing service processes
- Enhancing water resource use efficiency

The nine climate risks were ranked according to the total of their impact level and likelihood scores, in descending order as follows: energy resource price volatility risk, global temperature rise, increased frequency and intensity of typhoons, increase in extreme rainfall events, decline in brand reputation, changes in customer preferences, domestic government carbon fee collection, greenhouse gas requirements and penalties, and cost expenditures for low-carbon transition. The ten climate opportunities were ranked according to the total of their impact level and likelihood scores, in descending order as follows: decarbonization of service processes, grasping domestic and international semiconductor industry net-zero trends and standards to expand globally, entering the green product value chain, applying smart systems to enhance adaptation to physical risks, enhancing energy use efficiency, resource recycling and increased use of environmentally friendly products, enhancing water resource use efficiency, developing low-carbon services to meet customer and market needs, purchasing renewable energy, and regularly disclosing climate information to gain public sector incentives and investor funding.

In the risk matrix, the two climate-related risks identified within the red boxes (energy resource price volatility risk and global temperature rise) were determined to be MSScorps' material climate risks. These help decision-makers promptly formulate strategies to mitigate climate risks and facilitate communication with stakeholders to promote relevant response measures. In the opportunity matrix, MSScorps identified the material climate opportunities located within the red boxes (decarbonization of service processes, grasping domestic and international semiconductor industry net-zero trends and standards to expand globally, and entering the green product value chain). These indicate the types of products and service directions that can be developed in response to future climate change impacts.

MSScorps' main responsible departments, existing strategies, indicators and KPIs, potential future actions, 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 Category	Risk Factor	2024 Strategies, Indicators, and KPIs	Potential Future Actions	Planned KPI Indicators
Long-term physical risks	Global temperature rise	1. A greenhouse gas inventory system was introduced in 2024 to calculate MSScorps' carbon emissions and carbon footprint, with 100% system implementation progress.	1. Carry out greenhouse gas reduction actions. 2. Introduce ISO 50001 for energy management. 3. 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 absolute annual greenhouse gas reduction targets starting in 2028 to move toward the long-term goal of carbon neutrality.
Transition risk: market	Energy and resource price volatility risk	1. Utilize the Smart E-System and adopt low-energy/high-efficiency equipment. 2. Use system-based scheduling management to increase customer project volume.	1. Optimize the Smart E-System to enhance cross-departmental efficiency. 2. Actively improve energy efficiency and optimize resource management processes to enhance energy stability. 3. Introduce ISO 50001 for energy management. 4. Establish a long-term goal to gradually increase the proportion of renewable energy use to 100%. 5. Conduct global market assessments and obtain renewable energy through multiple channels to achieve the vision of energy transition and green manufacturing.	1. Set the maintenance and update frequency of the Smart E-System. 2. Reduce sample delivery frequency and carbon emissions through system scheduling. 3. Equip key laboratory equipment with UPS uninterruptible power systems to prevent short-term power interruptions. 4. Strengthen employee awareness campaigns on electricity conservation programs.

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

Opportunity Category	Opportunity Factor	2024 Strategies, Indicators, and KPIs	Potential Future Actions	Planned KPI Indicators
Products and Services	Low-carbon service processes	<ol style="list-style-type: none"> 1. Utilize the Smart E-System to facilitate cross-departmental communication. In 2024, reduce manual order entry error rates and enhance reconciliation efficiency. 2. MSSCorps implemented a carbon management system in 2024. Through this system, carbon emissions and carbon footprints are calculated, with a completion rate of 100%. 	<ol style="list-style-type: none"> 1. Optimize the Smart E-System to enhance cross-departmental efficiency. 2. By calculating the carbon footprint of each service process, identify carbon emission hotspots and establish carbon reduction guidelines. 3. Establish a sustainable supply chain management mechanism to ensure transparency in product or service carbon footprints and implement reduction measures. 4. Ensure that all product lines are 100% compliant with customer requirements as well as local environmental regulations, energy efficiency labels, and safety certification standards. 	<ol style="list-style-type: none"> 1. Set the maintenance and update frequency of the Smart E-System. 2. Maintain an inventory of carbon footprint assessments for services. 3. 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	Grasping domestic and international semiconductor industry net-zero trends and standards 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.	<ol style="list-style-type: none"> 1. The Sustainability Committee tracks and revises climate-related policies for MSSCorps' domestic and overseas operation sites. 2. Establish a climate risk management process. 	<ol style="list-style-type: none"> 1. Conduct assessments of compliance with climate policies and regulations. 2. Track the implementation rate of the climate risk management process.
Market	Entering the green product value chain	As this was a newly added climate opportunity for 2024, there were no corresponding targets or achievement results in the previous year.	<ol style="list-style-type: none"> 1. 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. 2. 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. 3. 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.

In addition, for the climate risk factor “increase in typhoon frequency and intensity” identified in the 2023 Sustainability Report, MSSCorps carried out corresponding management measures in 2024, with the following results: conducted seven emergency response drills; achieved progress in systematized recording of sample delivery and receipt; and implemented a shift-based scheduling system during typhoon days to ensure sufficient manpower for continuous operations.

Upholding the spirit of corporate sustainability, MSSCorps incorporates “energy conservation and carbon reduction” and “environmental protection” as part of its sustainable management philosophy. The Company is committed to strictly complying with environmental protection and energy regulations and customer requirements, actively cooperating with government environmental policies, and continuously improving and preventing pollution.

1.1.2 GHG Emissions and Management

Under the global challenge of climate change, MSScorps fully recognizes that enterprises must continuously reduce greenhouse gas emissions generated during operations to mitigate their negative impact on the climate. MSScorps remains committed to promoting green production and low-carbon concepts to improve the quality of the ecological environment, fulfill its corporate social responsibilities, and realize its philosophy of sustainable management. Starting from 2025, in accordance with ISO 14064-1:2018 and the Ministry of Environment's Greenhouse Gas Inspection Guidelines, MSScorps has established a greenhouse gas inventory management process. A preliminary calculation of MSScorps' 2024 greenhouse gas emissions has been conducted. The organizational boundary for the inventory follows the operational control approach and covers the Hsinchu Operations Headquarters, Hsinchu Materials Analysis Headquarters, Zhubei Operations Site, and Southern Taiwan Science Park (STSP) Branch. Emission calculations were conducted for Scope 1 direct greenhouse gas emissions, Scope 2 energy indirect greenhouse gas emissions, and Scope 3 indirect emissions from leased assets and purchased electricity. In 2024, MSScorps' total greenhouse gas emissions amounted to 5,405.9478 metric tons of CO₂e per year. The greenhouse gases included CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃. The entire plant produced no ozone-depleting substances (ODS). Among all emission sources, purchased electricity accounted for the highest proportion of emissions.

The total greenhouse gas emissions (as shown in the table below) include:

Scope 1 (Category 1) direct greenhouse gas emissions totaled 206.8646 metric tons of CO₂e, accounting for 3.8266%, mainly from equipment refrigerants and company vehicles.

Scope 2 (Category 2) energy indirect greenhouse gas emissions totaled 4,268.6882 metric tons of CO₂e, accounting for 78.9628%, mainly from the use of purchased electricity.

Scope 3 (Category 3) other indirect greenhouse gas emissions totaled 7.7464 metric tons of CO₂e, accounting for 0.1433%, mainly from downstream transportation and business travel.

Scope 3 (Category 4) other indirect greenhouse gas emissions totaled 922.5601 metric tons of CO₂e, accounting for 17.0657%, mainly from waste treatment, transportation, and fuel- and energy-related activities, as well as the purchase of goods and services.

Scope 3 (Category 5) other indirect greenhouse gas emissions totaled 0.0885 metric tons of CO₂e, accounting for 0.0016%.

MSScorps plans to complete a company-wide greenhouse gas inventory and third-party verification in 2025.

To account for Scope 3 other indirect greenhouse gas emissions, MSScorps referenced carbon footprint calculation methods (ISO 14067:2018, PAS 2050) and the greenhouse gas inventory technical documents published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) to estimate the indirect greenhouse gas emissions from non-purchased energy at all MSScorps facilities.



Item	Scope 1 (tCO ₂ e/year)	Scope 2 (tCO ₂ e/year)	Scope 3 (Category 3) (tCO ₂ e/year)	Scope 4 (Category 4) (tCO ₂ e/year)	Scope 5 (Category 5) (tCO ₂ e/year)	Total emissions (tCO ₂ e/year)
Total in 2022	104.69	2988.91	-	-	-	3093.6
Proportion by category in 2022	3.4%	96.6%	-	-	-	100%
Total in 2023	175.8626	2766.5660	107.6056	-	-	3050.0342
Proportion by category in 2023	5.8%	90.7%	3.5%	-	-	100%
Total in 2024	206.8646	4268.6882	7.7464	922.5601	0.0885	5405.9478
Proportion by category in 2024	3.8266%	78.9628%	0.1433%	17.0657%	0.0016%	100%

Note 1: MSScorps began expanding its operational sites and increasing inventory locations in 2024, resulting in higher greenhouse gas emissions.

Note 2: MSScorps implemented ISO 14064-1:2018 for greenhouse gas inventory, adopting the operational control approach. The calculation method is: Activity Data × Emission Factor × GWP Value. The greenhouse gases included in the inventory are CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃.

Note 3: Emission factors are based on the Ministry of Environment's Greenhouse Gas Emission Factor Management Table (Version 6.0.4) and the 2024 electricity emission factor announced by the Bureau of Energy, Ministry of Economic Affairs: 0.474 kgCO₂e per kWh.

Note 4: Identified emission sources for Scope 1 include gasoline used by company vehicles and refrigerant equipment.

Note 5: Since MSScorps began collecting Scope 3 data in 2023, there are no available data for 2022.

1.2 Energy, Resources and Waste Management

1.2.1 Energy Policy and Management

As a member of the global technology supply chain, MSScorps does not passively wait for change but instead takes proactive action. The Company actively plans various resource conservation programs, energy-saving and carbon-reduction measures, and corporate sustainability initiatives. It is currently strengthening its energy management mechanisms by reviewing and calculating internal energy consumption and tracking energy use to implement reduction measures and optimize energy efficiency. In 2024, MSScorps' energy use inventory covered the Hsinchu Operations Headquarters, Hsinchu Materials Analysis Headquarters, Zhubei Operations Site, and Southern Taiwan Science Park Branch. In addition, to support green energy, the Company 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.

MSScorps' energy use includes electricity, gasoline, and diesel. These sources are obtained from government-operated power plants and gas stations. Electricity accounts for the majority of energy use at approximately 93.40%, while gasoline (used by company vehicles) and diesel (used by generators) account for about 6.60%. Therefore, the Company's primary focus in energy conservation is reducing the consumption of electricity, gasoline, and diesel. In 2024, renewable energy had not yet been utilized. The electricity intensity and energy intensity are shown in the table below.

|| Statistics of Energy Use and Energy Consumption ||

Energy Category (Original unit)	Total consumption in 2022	Total consumption in 2023	Total consumption in 2024	Total energy consumption (GJ) in 2022	Total energy consumption (GJ) in 2023	Total energy consumption (GJ) in 2024
Purchased electricity (kWh)	6,038,203	6,679,092	9,008,007	21,737.5	24,044.7	32,428.8
Gasoline (liters)	44,411	51,907	67,610.09	14,50.1	1,825.7	2,231.0
Diesel (liters)	-	-	1,693.45	-	-	59.3
Total energy use (GJ)				23,187.6	25,870.4	34,719.1
Energy intensity (GJ per NT\$ million)				13.4	13.8	17.6

Note 1: MSScorps began expanding its operational sites and increasing inventory locations in 2024, resulting in higher electricity consumption.

Note 2: Energy intensity is calculated by dividing total energy use by consolidated revenue in the 2024 financial statements (unit: GJ per NT\$ million).

|| Energy Use at Each Operating Site ||

Operating Site / Energy Use	Purchased electricity (kWh)	Gasoline (liters)	Diesel (liters)	Energy Use (GJ)	Percentage of Purchased Electricity (%)
Hsinchu Operations Headquarters	1,122,885	5,340.04	-	4,218.6	11.64%
Hsinchu Materials Analysis Headquarters	2,540,578	53,667.47	1,693.45	10,976.4	26.34%
Zhubei Operations Site	4,812,589	6,537.61	-	17,541.0	49.90%
Southern Taiwan Science Park Branch	531,955	2,064.97	-	1,983.1	5.52%
Total	9,008,007	67,610.09	-	34,719.1	93.40%

Note 1: Conversion is based on the calorific values provided in Version 6.0.4 of the emission factor table published on the Bureau of Energy website. The conversion values are as follows: purchased electricity—3,600 GJ per million kWh; automotive diesel—8,400 kcal/L; automotive gasoline—7,800 kcal/L; and 1 kcal = 4,187 J.

Note 2: 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 Energy Conservation Measures

Although the Earth's resources are abundant, the availability of usable resources continues to decrease as human civilization develops. As a multinational enterprise, MSScorps takes a global citizen's perspective in caring for our shared home—the Earth. In addition to continuous internal advocacy, MSScorps requires department heads across all business units to lead by example in practicing conservation and resource recycling, doing their part to protect the planet.

When procuring equipment, MSScorps prioritizes high-efficiency, energy-saving products. Currently, most equipment is certified with energy-saving labels or energy efficiency ratings. The electricity consumption of machinery mainly depends on usage frequency and production volume. Relevant operators regularly inspect equipment operation and energy consumption to phase out outdated or high-energy-consuming machines, thereby reducing the Company's energy burden. In terms of energy conservation, MSScorps continues to move toward its planned goals. For electricity conservation, all new facilities are now fully equipped with LED lighting, while other sites are being upgraded progressively. Air-conditioning systems are regularly cleaned and maintained to ensure proper operation and reduce energy consumption.

1.2.3 Water Resource Management

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.

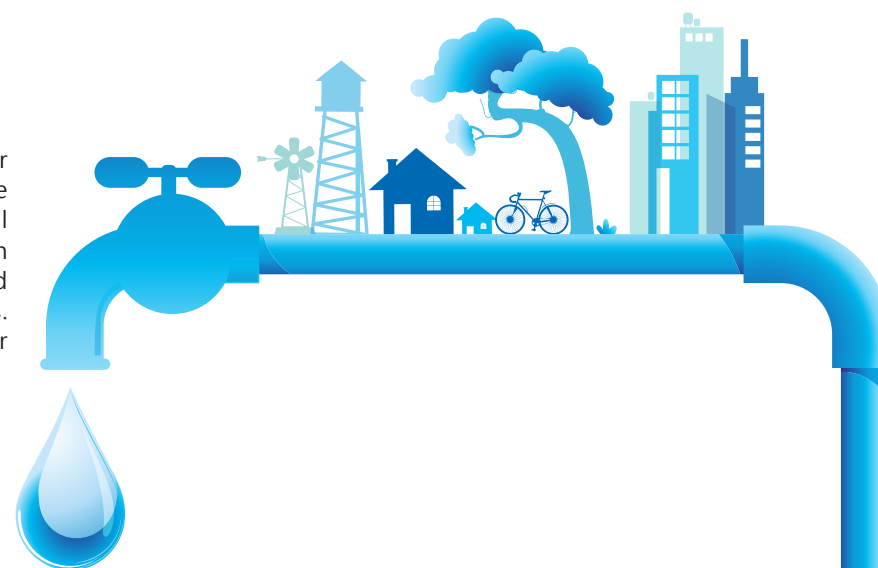
|| Third-Party Tap Water Withdrawal (million liters) ||

Location	2022	2023	2024
Hsinchu Operations Headquarters	2.5	2.9	2.9
Hsinchu Materials Analysis Headquarters	3.5	2.2	2.5
Zhubei Operations Site	2.0	5.2	7.2
Southern Taiwan Science Park Branch	1.0	0.2	0.2
Total Water Withdrawal	9.0	10.5	12.8
Total Water Discharge	9.0	10.5	12.8

Note 1 : Water consumption data are compiled based on the total recorded usage shown on water bills.
Note 2 : 100% of water is sourced from third-party tap water and does not include surface water or groundwater.

Note3 : According to the World Resources Institute (WRI) Aqueduct Water Risk Atlas, an analysis of MSSCorps' water sources indicates that all sites are located in regions with low water stress risk.

Note 4 : Since MSSCorps' 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.



Although MSSCorps' overall water consumption is relatively low, the Company regards sustainable development as its long-term business goal. It remains committed to water resource management and minimizing unnecessary water use from multiple aspects. Through verbal reminders from supervisors, regular inspection of pipelines in leased buildings, and the installation of water-saving faucets, MSSCorps not only improves water-use efficiency but also raises employees' awareness of water conservation, advancing the Company's efforts toward green operations.

Reinforcing Awareness	Promote water conservation concepts and knowledge to cultivate employees' good water-use habits.
Regular Inspections of Leased Buildings	Conduct routine inspections of pipelines to prevent unnecessary water waste. Any abnormalities identified during inspections are promptly repaired or replaced.
Installation of Water-Saving Products	Install water-saving faucets and regularly record water meter readings.

1.2.4 Waste Policy and Management

MSScorps does not use prohibited substances and actively promotes waste reduction and recycling. The Company strictly and prudently selects suppliers, continuously improves technology, and seeks environmentally friendly materials. It complies with environmental laws, regulations, and customer requirements related to its activities, products, and services to achieve or even exceed its set goals. MSScorps supports the United Nations Sustainable Development Goal (SDG) 12: Ensure sustainable consumption and production patterns, and is dedicated to achieving target 12.2: Sustainable management and efficient use of natural resources. MSScorps' waste management approach includes "continuing to promote waste sorting and reduction" and "strengthening waste recycling and reuse." Through effective management of waste and hazardous substances, the Company comprehensively assesses and tracks the generation and flow of waste and toxic materials, striving to minimize waste generation and reduce waste through recycling and reuse. This approach not only reduces environmental impacts and burdens but also improves material utilization efficiency, thereby lowering operating costs and creating business advantages conducive to sustainable management. By managing waste effectively, MSScorps achieves both environmental and resource protection. The Company's waste management policy is based on national regulations and environmental protection requirements. It reduces waste generation through prevention, reduction, and recycling measures. For example, MSScorps is progressively implementing electronic forms, paperless operations, and paper recycling to ensure efficient resource use and minimize environmental impact.

As a technology service provider in the electronics industry, MSScorps' business model is based on offering 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 2024, MSScorps generated 1.95 metric tons of general industrial waste and 0.96 metric tons of hazardous industrial waste. For waste produced in office areas, recycling and reuse are prioritized. All experimental waste liquids and waste generated by MSScorps laboratories are classified and managed in accordance with relevant regulations. All hazardous waste is handled by qualified waste removal contractors to ensure proper disposal methods that meet environmental protection requirements and prevent harm to the environment and human health. For certain sites (headquarters and Zhubei site), general industrial waste is managed collectively by the building management committee. Through the following management measures, MSScorps ensures proper waste handling and prevents significant environmental impacts from its operations.

- 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. Monthly reporting of temporary storage quantities and waste generation volumes is performed for each site to ensure a balanced ratio between waste generation and removal.
- 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, MSScorps submits the "Industrial Waste Entrustment Joint Processing Control Delivery Triplicate Form" online. 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 Data	2022 年	2023 年	2024 年
General Domestic Waste	49.796	61.321	72.67
Hazardous Waste	0.200	1.005	0.96
Total	49.996	62.326	73.63

Note 1 : Acidic chemical substances generated by laboratories are regularly collected and treated by qualified waste management contractors.

Note 2 : Hazardous waste includes chemical waste liquids, acidic liquids, and glass bottles, all of which are collected and treated by qualified waste management contractors.

Note 3 : Waste currently generated by laboratories cannot be recycled or reused.

Note 4 : Since all factory and office buildings are leased, general waste—apart from some outsourced collection—is mainly managed by the building administration. Therefore, the quantity of general domestic waste is estimated by MSScorps based on the Ministry of Environment's announced per capita daily general waste generation rate, multiplied by the Company's total working hours for the year.

MSScorps Hazardous Waste Contractor Management Mechanism

① Vendor selection

- Review of treatment qualifications
- Verification of permits
- Contract signing

② Vendor selection samplingsampling

- Verification of treatment flow
- Review of treatment methods
- Vendor evaluation

③ On-site audit

- Review of permits
- Verification of any violations or false treatment records

On-Site Audit Items for Waste Contractors

- ☒ 1. Explanation of licenses
- ☒ 2. Waste removal evaluation
- ☒ 3. Waste treatment (reuse) evaluation
- ☒ 4. Waste intake management
- ☒ 5. Vendor safety management

In addition, MSScorps prioritizes selecting waste treatment facilities located closer to its sites to reduce greenhouse gas emissions and implement the principle of low-carbon transportation. According to its waste management plan, MSScorps strictly enforces the delivery manifest verification mechanism and conducts regular audits and supervision of waste removal and treatment vendors. In 2024, no waste leakage incidents occurred.

1.2.5 Biodiversity

In recent years, most issues of concern among stakeholders have focused on climate-related risks, while biodiversity loss has gradually become one of the most critical and impactful areas of attention.

MSScorps has carefully evaluated and confirmed that none of its global production sites or office areas are located in environmentally protected areas, regions rich in biodiversity, or restored habitats. There are no species listed as endangered under the International Union for Conservation of Nature (IUCN) Red List or Taiwan's national conservation list within its site boundaries. In addition, the Company 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 technologies 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. In Taiwan, MSScorps further collaborates with nonprofit organizations sharing the same values through the MSScorps Cultural Foundation, continuously partnering with local communities and stakeholders to carry out projects related to the protection of natural ecosystems. 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, MSScorps 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 the Company's commitment to ecological conservation. Furthermore, 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' Commitments

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.

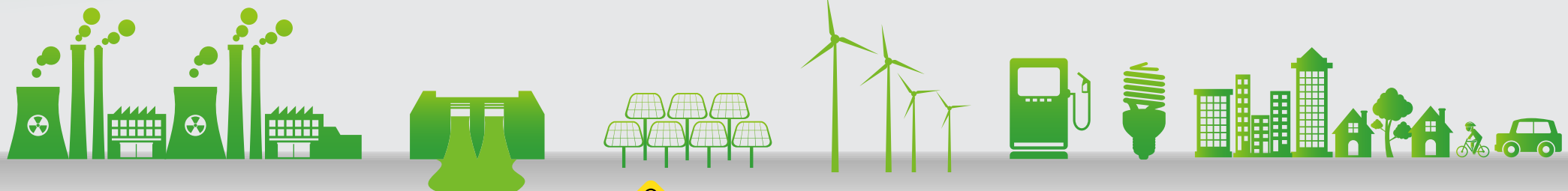
- 1 Avoid establishing factories or engaging in business activities near global or nationally important biodiversity areas.
- 2 Conduct regular biodiversity risk assessments and, according to priority, establish targets and adopt mitigation measures such as avoidance, minimization, restoration, and offsetting 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.

1.3 Supplier Management

Suppliers play an extremely important role among MSScorps' strategic partners. MSScorps expects to work together with suppliers to build a sustainable service value chain and move toward a more sustainable future. Therefore, responsible procurement has been listed as one of the six major sustainability strategies of MSScorps. Through institutionalized management and strengthened collaboration with suppliers, MSScorps is committed to building a highly resilient supply chain system that provides customers with optimal solutions while reducing environmental and social risks, thereby establishing a proactive and responsible value chain network capable of responding to external environmental changes.



Continuously conduct regular evaluations and audits of suppliers.



Establish a planned procurement system as a basis for advance planning, allowing effective control of resource allocation and budgeting to enhance overall procurement efficiency.

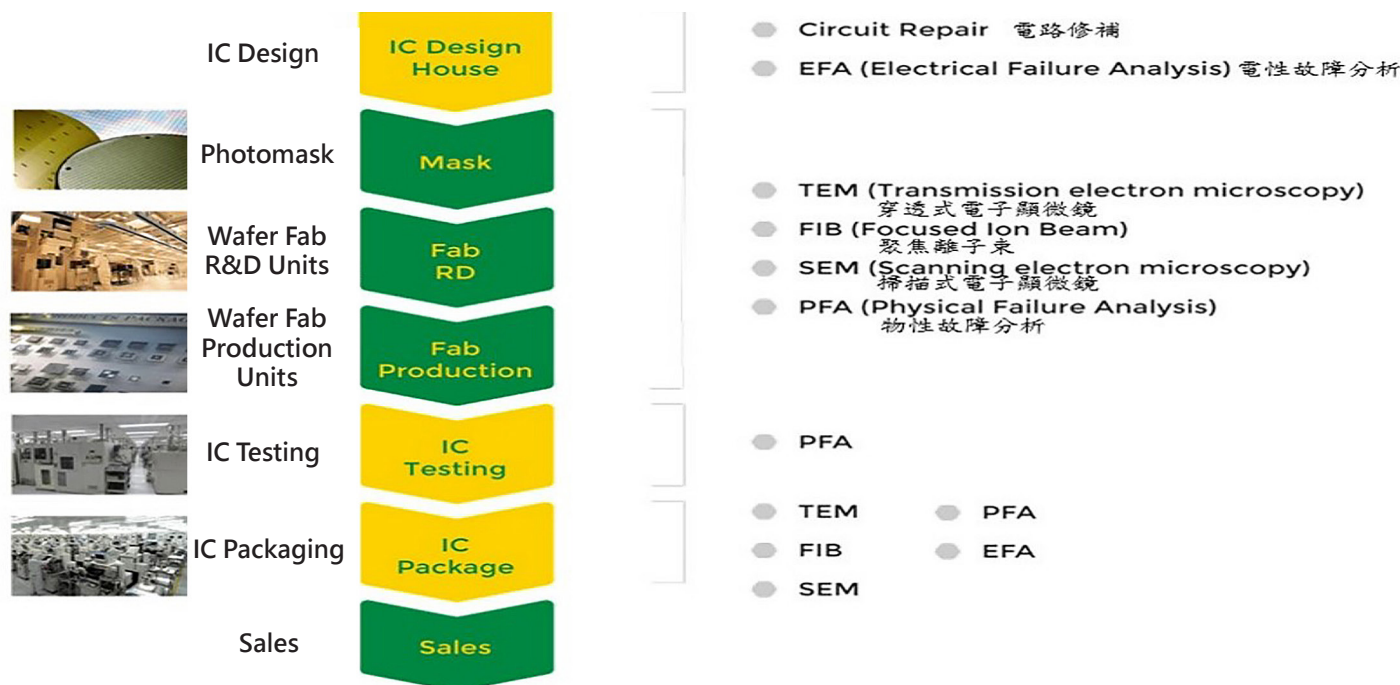


Develop a predictive and stable procurement plan so that the needs of each unit can be standardized and scheduled regularly, which helps improve supply chain management efficiency and reduce ad hoc procurement costs.

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 R&D and production units in midstream wafer manufacturing, MSScorps uses advanced electron microscopes such as TEM, FIB, and SEM, along with self-developed analysis methodologies, to help customers identify design defects and failure causes. 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, advanced packaging has become the key technology to sustaining Moore's Law. As transistors approach atomic-scale physical limits, electrical and physical constraints make continued miniaturization and process advancement increasingly difficult, underscoring the growing importance of heterogeneous integration. Therefore, across the entire semiconductor industry—upstream, midstream, and downstream—the demand for analytical services will continue to increase.

MSScorps' Position in the Semiconductor Industry Chain



Fixed Assets :
Equipment, machinery, instruments,
and facility construction
69.70%

**MSScorps'
procurement items
can mainly be
divided into four
major categories
and their respective
proportions**

Engineering Warehouse :
Various plant maintenance and repair projects.
5.25%

Inventory Supplies Warehouse :
Key components for equipment
3.40%

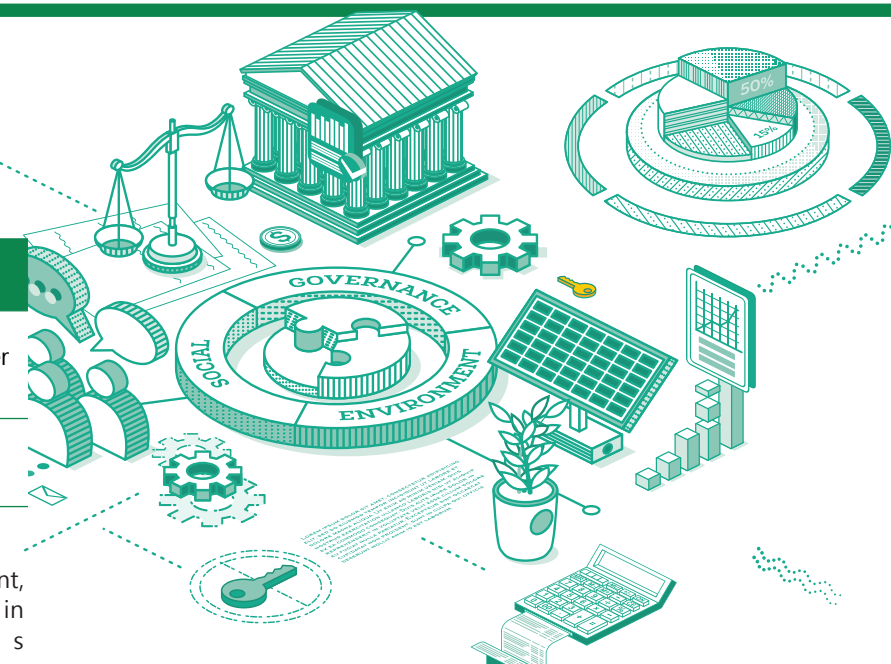
Consumables :
General expendable items
21.65%

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

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.

|| Supplier Management System ||

Existing Suppliers	New Suppliers from 2024 Onward
◆ Compliant with the requirements of the “Supplier Management Procedure” evaluation	◆ Compliant with the requirements of the “Supplier Management Procedure” evaluation
◆ Gradually signing the “Supplier Code of Conduct”	◆ Signing the “Supplier Code of Conduct”



MSScorps upholds the principles of sustainable development, environmental friendliness, ethical management, and information security. Together with its suppliers, the Company works to fulfill corporate responsibility in environmental protection, safety, and hygiene. The Supplier Code of Conduct is 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 and continuously prevent occupational injuries and illnesses while ensuring employee well-being through risk management, education and training, and employee participation.
Ethical Standards	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.
Environmental Friendliness	Suppliers are required to comply with environmental reporting and permitting laws and implement concrete measures in pollution prevention, resource conservation, hazardous substance control, waste management, and water and energy management, 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. They must also be 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 are required to obtain third-party certifications such as those from the Taiwan Accreditation Foundation (TAF), national laboratories, or international accreditation alliances to ensure laboratory quality and minimize risks. 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. In 2024, a total of 252 suppliers were evaluated, with an average score of 95.84 points, and no suppliers failed two consecutive evaluations. In 2024, there were no major quality or safety incidents among suppliers, and all suppliers passed their evaluations. The procurement ratio from evaluated suppliers was 100%.

|| Procurement Ratio from Evaluated Suppliers ||

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

◆ 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.

◆ Local Procurement and Green Procurement

MSScorps also contributes to environmental sustainability by continuously increasing the proportion of local procurement, aiming to reduce transportation costs and environmental impacts. At the same time, as a large third-party laboratory recognized by major domestic and international clients, MSScorps 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 and prioritizes 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.

In 2024, MSScorps' total annual procurement amount in Taiwan reached NT\$473,754,001, with approximately 58% from domestic suppliers and about 42% from foreign suppliers. Although the procurement ratio decreased significantly in 2024, the reduction has greatly lowered carbon dioxide emissions generated during manufacturing and transportation. Going forward, MSScorps will continue to adopt a localized procurement strategy to support local industrial chains and create employment opportunities. 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. Over the past three years, the proportion of domestic procurement (excluding major equipment) has declined year by year (as shown below).

|| Supplier Procurement Amount Ratio ||

Category \ Period	2022 年		2023 年		2024 年	
	Procurement Amount (NT\$)	%	Procurement Amount (NT\$)	%	Procurement Amount (NT\$)	%
Taiwan suppliers	319,323,303	17%	409,966,937	40%	274,155,324	58%
International suppliers	1,579,582,284	83%	613,360,348	60%	199,598,677	42%
Total	1,898,905,587	100%	1,023,327,285	100%	473,754,001	100%

Note 1: Except for laboratory equipment, most of MSScorps' supplier procurement is conducted locally.

Note 2: The foreign procurement amount was lower this year as related capital expenditures were ordered in 2023.

2

Innovative Products and Forward-Looking Services

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2.4.3	Customer Complaint Handling and Customer Satisfaction	71

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	<ul style="list-style-type: none"> ◆ 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' 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 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.

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.

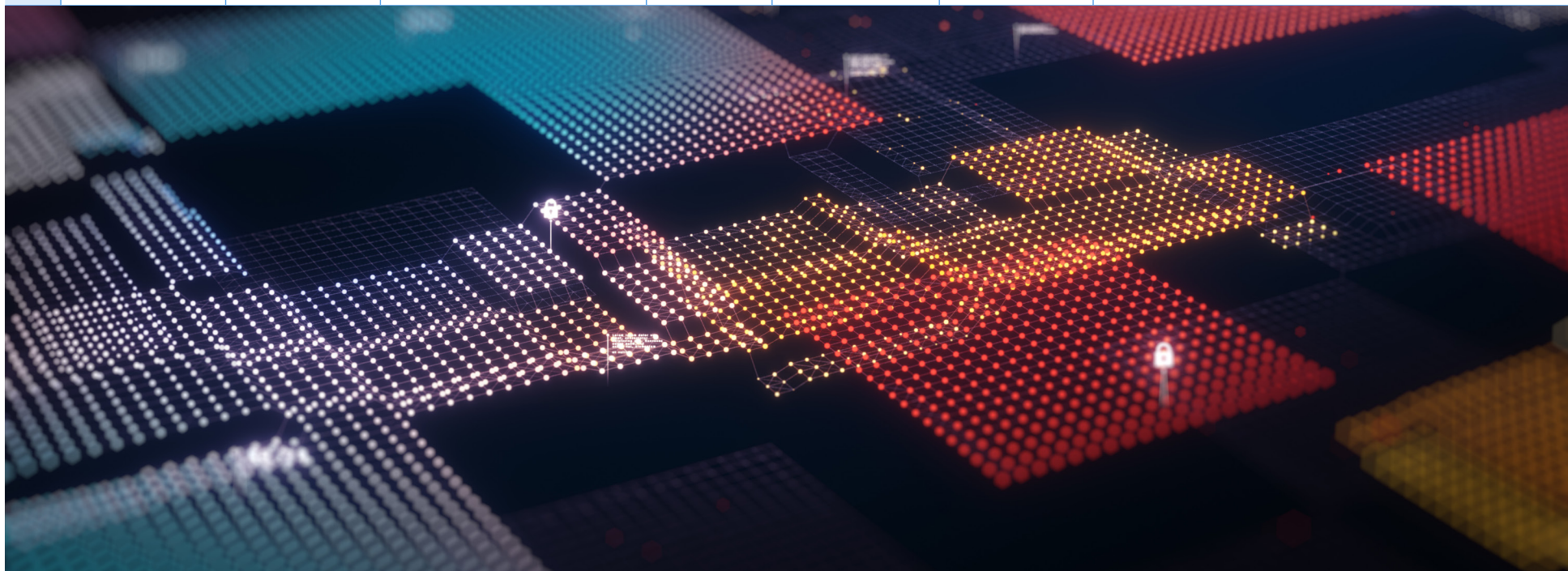
MSScorps' measurement and analysis laboratories have established "Quality Objective Progress Controls," which include twelve quality performance indicators. These indicators cover vertical quality management—from contract review at the project acceptance stage to quality control of analytical service 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	2024 Target Achievement	2025 Target	Action Plan
1	Contract review	Business	Customer satisfaction	Semiannual	Average score 98.9 points or above	Average score 95 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 96.36 points or above	Average score 90 points or above	1. Procurement unit to select qualified suppliers in compliance with MSScorps' requirements. 2. Confirm and track supplier delivery schedules.

No.	Process	Responsible Department	Performance Indicator	Frequency	2024 Target Achievement	2025 Target	Action Plan
3	Testing operations	Engineering	Number of lost samples awaiting testing	Quarterly	0 cases	≤ 2 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	3 cases	≤ 3 cases	1. Confirm client requirements clearly and record them in the engineering description form or scheduling system. 2. Ensure instrument operation strictly follows SOPs.
5	Equipment management	Engineering	Maximum relative deviation percentage in dimensional measurement instrument quality control not exceeding 3%	Monthly	Pass rate 100%	Pass rate 100%	1. Inspect and record instrument conditions in maintenance checklists. 2. Conduct at least one annual maintenance by vendors.
6	Human resource management	Administration	Employee turnover rate	Semiannual	6.84%	≤ 10%	1. Measure internal human resource mobility. 2. Understand employee retention and satisfaction.
7	Environmental monitoring control	Engineering	Temperature and humidity compliance rate	Monthly	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	≤ 3 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%	100% completion rate	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%	100% completion rate	Periodically review business performance and publish financial statements on the Market Observation Post System.

No.	Process	Responsible Department	Performance Indicator	Frequency	2024 Target Achievement	2025 Target	Action Plan
11	ESD protection management	Engineering	Number of cases where samples cannot be processed due to ESD damage	Quarterly	0 cases	≤ 2 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%	100% completion rate	<ol style="list-style-type: none"> 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. For risk rating level 4 (and above) or at customer' s request, issue an 8D improvement report and respond within seven working days.



◆ 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, as shown below).

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	Zhubei Reliability Analysis
						
						

ISO 9001 Quality Management System Certificate



ESD S20.20 Electrostatic Discharge Prevention Certificate



◆ 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 2024, 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 total number of participants in these sessions was 130.

Awareness and Training	Number of Participants	Course Hours
(OPA-T-002) PV-TEM Case – FIB Positioning Execution_V1	83	0.5hr
(OPA-O-001) Non-Chip-Breaking Case Shipping and Delivery_V1	20	0.5hr
(OPA-Q-001) Sample Preparation Unboxing Requirements_V1	27	0.5hr

◆ 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	Course Description	Actual Number of Participants	Course Hours
Annual ESD Protection Retraining	Annual retraining courses include fundamental ESD protection requirements, standards, controlled areas, related measurement specifications, measurement methods, use of fixtures and tools, and operational requirements.	251	1hr

◆ Quality Enhancement

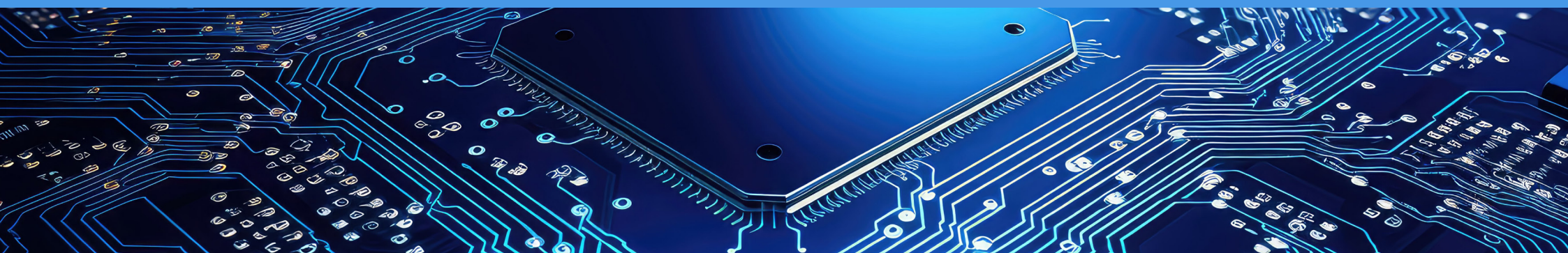
To continuously improve quality management processes and establish annual quality management policy objectives, MSSCorps conducts internal audits and management review meetings every year.

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. In 2024, according to the president's instructions, MSSCorps' quality policy remains "to provide impartial, reliable, precise, and trustworthy test results," and the Company will implement the 2025 quality management policy objectives to continue promoting key performance in each department, striving to provide customers with the highest-quality analysis services.

Outline of Discussion Topics for Management Review Meetings

Quality System-Related	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Review of internal/external laboratory-related issues • Review of laboratory analysis and testing scope/proficiency testing
Customer and Case-Related	<ul style="list-style-type: none"> • Review of customer satisfaction and customer complaints • Review of projects and special cases
Others	<ul style="list-style-type: none"> • 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, helping clients address key challenges encountered during research and development. Based on automation and high-precision equipment, MSScorps also integrates professional consulting services to provide accurate and reliable sample preparation and analysis solutions, meeting client needs in new material development and new process introduction.

To continuously enhance service quality and innovation capability, MSScorps' investment policy adheres to a principle of long-term strategic investment. In line with business operations and development, the Company actively allocates resources to technical research and development every year and fosters an internal culture of innovation through employee proposal mechanisms and regular technical exchange meetings, inspiring diverse creativity and enhancing overall R&D capacity. MSScorps also places great emphasis on intellectual property protection, actively engaging in patent deployment 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. These are the essential elements driving the Company' s achievement of technological innovation and enhancement of R&D capabilities. 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 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. This not only contributes to corporate sustainability but also enhances the Company' s competitiveness in the market, firmly advancing toward the goal of achieving net-zero emissions by 2050, promoting green economic development, and contributing to mitigating global climate change.

<h1>1</h1> <h2>Technological Grounding</h2>	<ul style="list-style-type: none"> 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. In this area, MSScorps adopts the following measures: <ol style="list-style-type: none"> 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.
<h1>2</h1> <h2>Deepening Applications</h2>	<ul style="list-style-type: none"> 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. In this area, MSScorps adopts the following measures: <ol style="list-style-type: none"> 1. Deepen the market application of technology and convert it into actual commercial value. To this end, MSScorps focuses not only on technological innovation itself but also on market demand and customer experience, combining technology with market needs to create truly useful services. 2. Strengthen the promotion and popularization of technology, applying it to more fields. To achieve this, MSScorps enhances collaboration with customers and enterprises, exploring new business models and application scenarios to lay a solid foundation for broader technological adoption. 3. Enhance the management and operation of technology to improve reliability and stability. To this end, MSScorps establishes comprehensive mechanisms for technology operation and management, strengthening quality monitoring and risk management to ensure stable and reliable operation, while continuously optimizing and improving technological performance.
<h1>3</h1> <h2>Horizontal Integration</h2>	<ul style="list-style-type: none"> 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. In this area, MSScorps adopts the following measures: <ol style="list-style-type: none"> 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 can propose solutions before customers raise their needs, gaining cooperation opportunities and seizing market advantages.

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 close integration between R&D and customer needs, ensuring market relevance.

Customer raises non-routine requirements > Development of corresponding technology > Pilot testing > Online sample testing and customer feedback > Mass production implementation

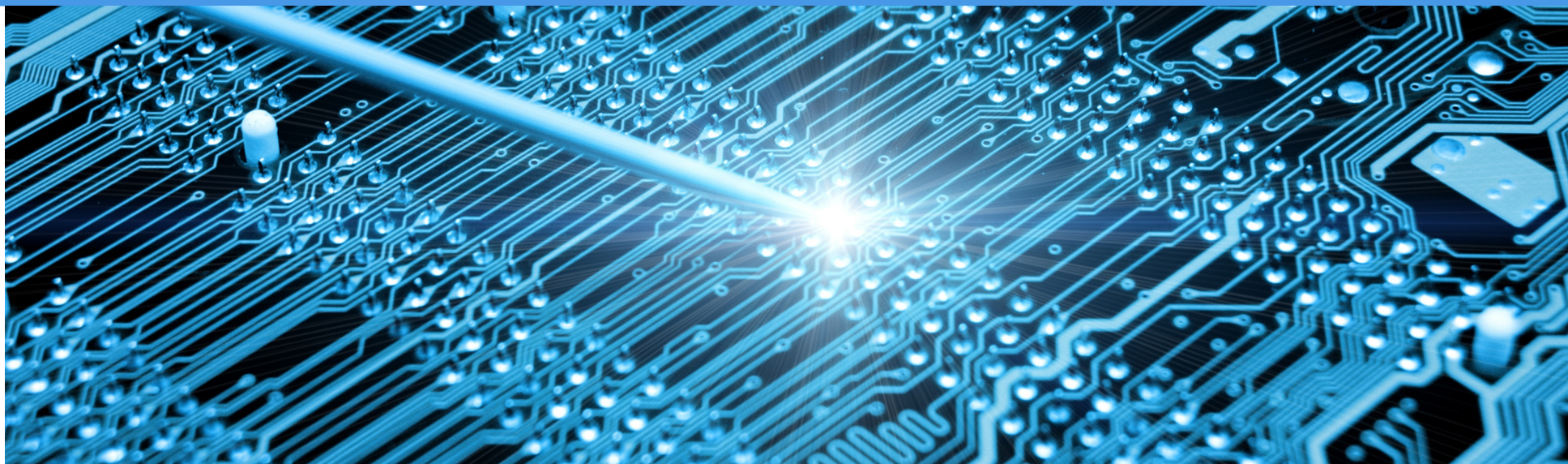


3. Employee Incentive Policy

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. In 2024, MSScorps actively published multiple technical papers based on its collaborative research achievements and attained outstanding results. One of its core technologies was even published in the international journal *Advanced Materials*. In addition, through participation in analytical technology forums, MSScorps shared its technological research outcomes with both academic and industrial communities.

Unit	Partner	Collaborative Research / Developed Technology and Results
National Yang Ming Chiao Tung University – Smart Semiconductor and Nano Systems Research Center	Academician Chenming Hu (former CTO of TSMC) and team	Research on analysis of two-dimensional advanced semiconductor materials
National Cheng Kung University – Department of Materials Science and Engineering	Professor Chan-Chi Yang	“Ptychographic nanoscale imaging of the magnetoelectric coupling in Freestanding BiFeO ₃ ,” published in <i>Advanced Materials</i>
Feng Chia University – Department of Materials Science and Engineering	Associate Professor Chun-Wei Huang	Study on mechanism transformation of resistive memory using one- dimensional nanowire core-shell heterostructures
Industrial Technology Research Institute – Center for Measurement Standards	Semiconductor Instrumentation and Metrology Technology Division	Analysis of material mechanical properties

◆ 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	<p>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.</p> <p>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.</p>

◆ Advanced Analysis Technology Forum

In the first and second halves of 2024, MSScorps held technical presentation conferences open to the public, inviting internal employees and clients to participate. Each presentation focused on a different topic, inviting experts and scholars from various fields to share new knowledge, and provided opportunities to present MSScorps' professional analytical services to guests, strengthening relationships with existing customers and identifying potential clients. The technical presentation conferences were conducted simultaneously in person and online, expanding participation and facilitating knowledge exchange while reducing the time and financial costs associated with organizing multiple in-person meetings across regions.

|| 2024 Internal Innovation Forums ||

Date	Session Topics
2024 / 4 / 23	Introduction to Advanced Electron Microscopy
2024 / 11 / 7	Advanced Materials Analysis Technology Forum

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. In recent years, the number of MSScorps' patents has grown steadily. In 2024, four new patents were added, bringing the total number of granted patents to 27, 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.

2.3.1 Intellectual Property Rights Management

In response to the rapidly changing dynamics of the semiconductor industry, MSScorps closely monitors the industry environment, keeps abreast of market trends and competitor information, and maintains its competitiveness. 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 the future, MSScorps will 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.

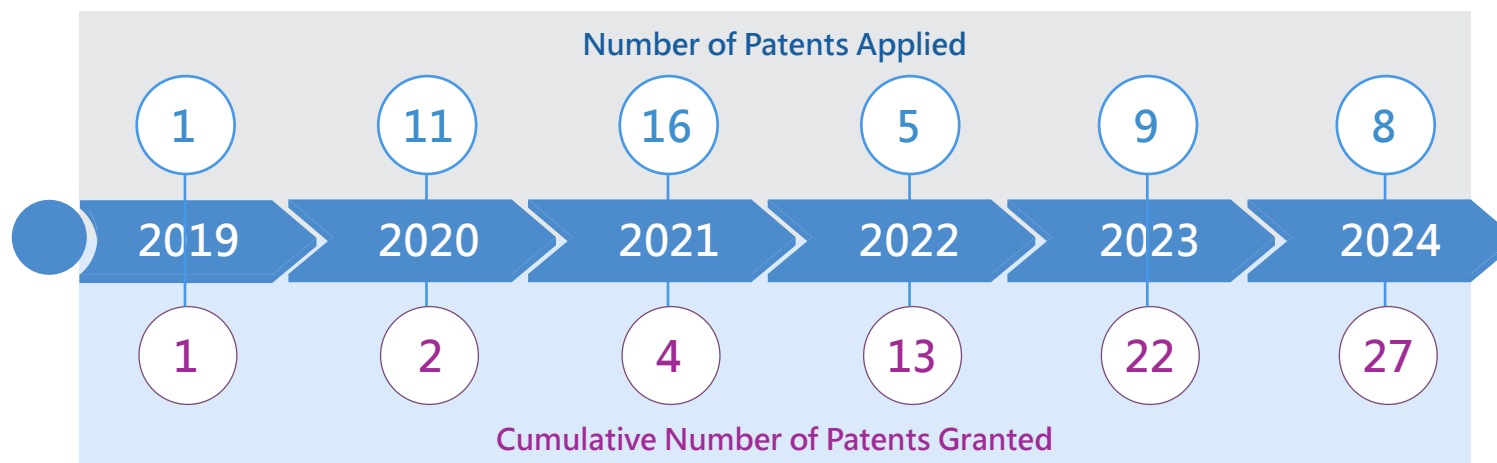
To protect valuable research achievements and confidential information, MSScorps attaches great importance to the management and safeguarding of intellectual property rights. To systematize the protection of R&D innovations, MSScorps actively established a cross-departmental intellectual property management team to systematically plan the protection and control processes for intellectual property and continuously optimize the following management systems to strengthen the protection of innovation achievements and enhance the overall R&D competitiveness of the enterprise:

Optimization Aspect	Optimization Content Summary
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.
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.
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.
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.
Implementation Audit	Establish a regular IP management audit mechanism to continuously review and adjust related procedures, optimize operations, and achieve the goal of sustainable management.

2.3.2 Patent Management

In 2024, 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 optimizing and clarifying the existing patent management system, the Intellectual Property Management Team identifies stakeholders and internal and external issues related to intellectual property, evaluates risks and opportunities, and 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 high-quality invention patents to enhance competitiveness.

|| Number of Patents Applied from 2019 to 2024 ||



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:

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.

2.4 Customer Relations Maintenance and Development

2.4.1 Customer Service Management

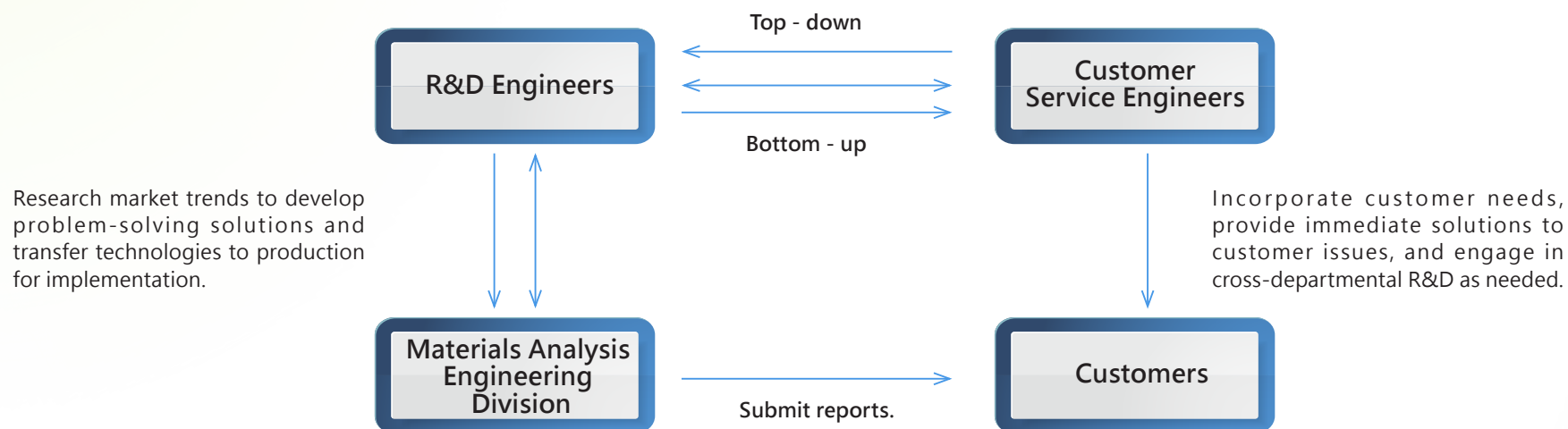
“Consolidate quality, solve customer pain points, and become the R&D partner that accelerates product launches” is the unwavering core vision of MSScorps in customer relationship management. Over the years, the MSScorps brand has become deeply embedded in the development of the global electronics industry, 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. All these efforts and commitments stem from MSScorps’ consistent mission: 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 materials analysis, and its clientele includes the semiconductor and IC design industries. Given the current division of labor in the electronics industry—where 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.

MSScorps cares about all its customers’ needs. For long-term clients, the Company 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 clients, 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.



◆ 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.



◆ 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. The Company aims to become a global professional strategic partner through various value-added services, serving as the strongest R&D support for its customers.



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 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.

1

Receiving Customer Cases

The business unit is responsible for receiving customer cases.

2

Calculating Production Capacity

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.

3

Case Scheduling

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.

4

Case Control and Recording

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 aims to maintain long-term and stable partnerships with its customers. Therefore, the business unit regularly visits key customers and business partners to discuss services, products, and exchange market information, and promptly reports 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.

|| Customer Communication Channels ||

Communication Methods	Description
Regular Visits	<ul style="list-style-type: none"> The sales team establishes communication channels with customers through in-person or phone visits, regularly inquiring about end-customer project progress and discussing recent challenges faced by customers to provide suitable analytical tools. Annual visits are also conducted to inquire about yearly project requirements.
Technical Seminars	<ul style="list-style-type: none"> Hosting new project launch events widely inviting customers. Organizing technical seminars for major clients.
Customer Audits	<ul style="list-style-type: none"> Major clients conduct regular audits annually or quarterly, with spot checks on processes such as order entry, operations, and return management.
International Semiconductor Exhibitions	<ul style="list-style-type: none"> Participating in international semiconductor industry exhibitions.

◆ Customer Complaint Handling

Listening to customers' voices is MSSCorps' responsibility. 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.

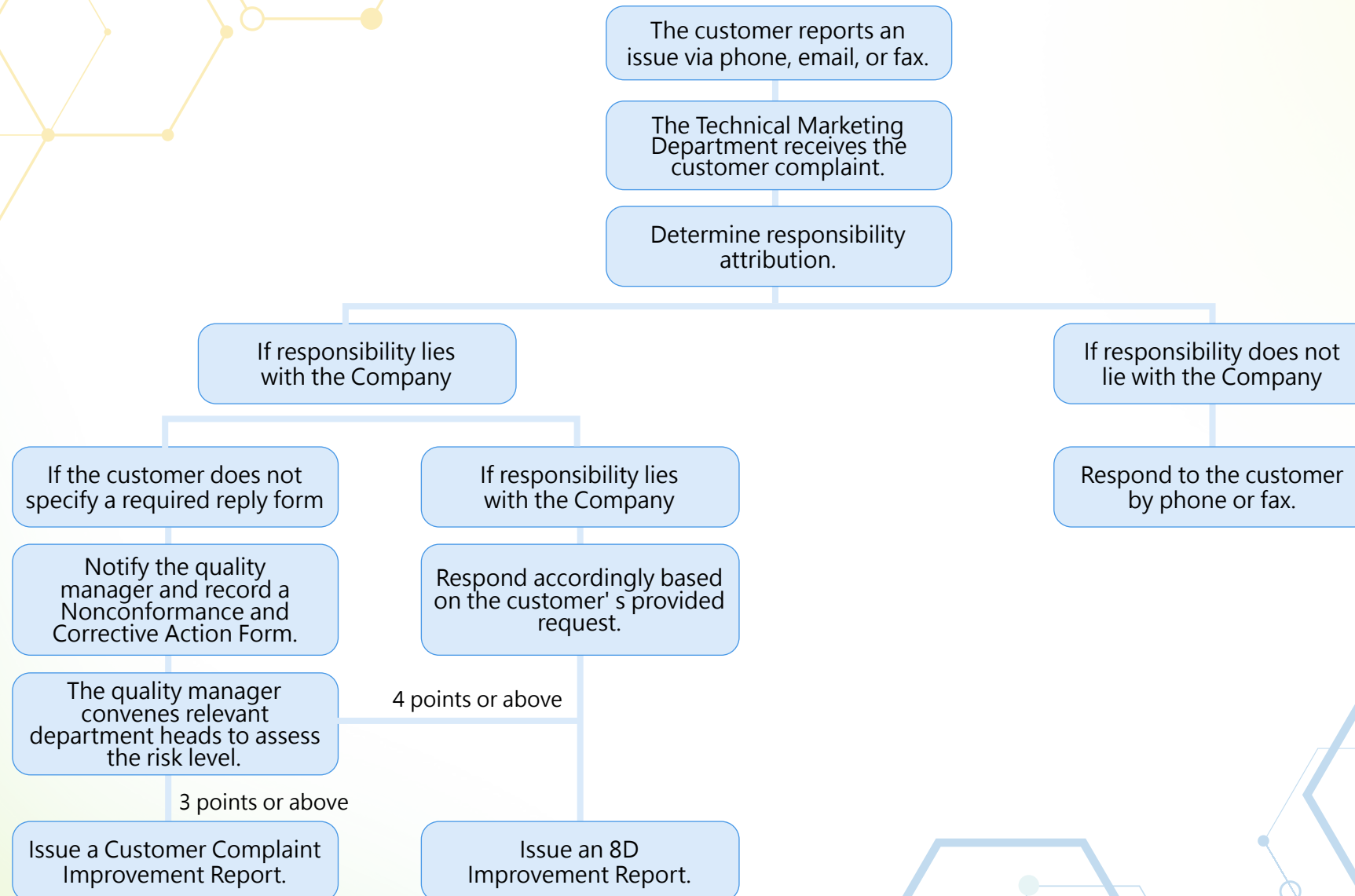


Customer Complaint Contact Number: +886-3-6663298



E-mail Complaint Channel: serive@msscrops.com

|| MSScorps Customer Feedback Procedure ||



3

Corporate Governance and Risk Management

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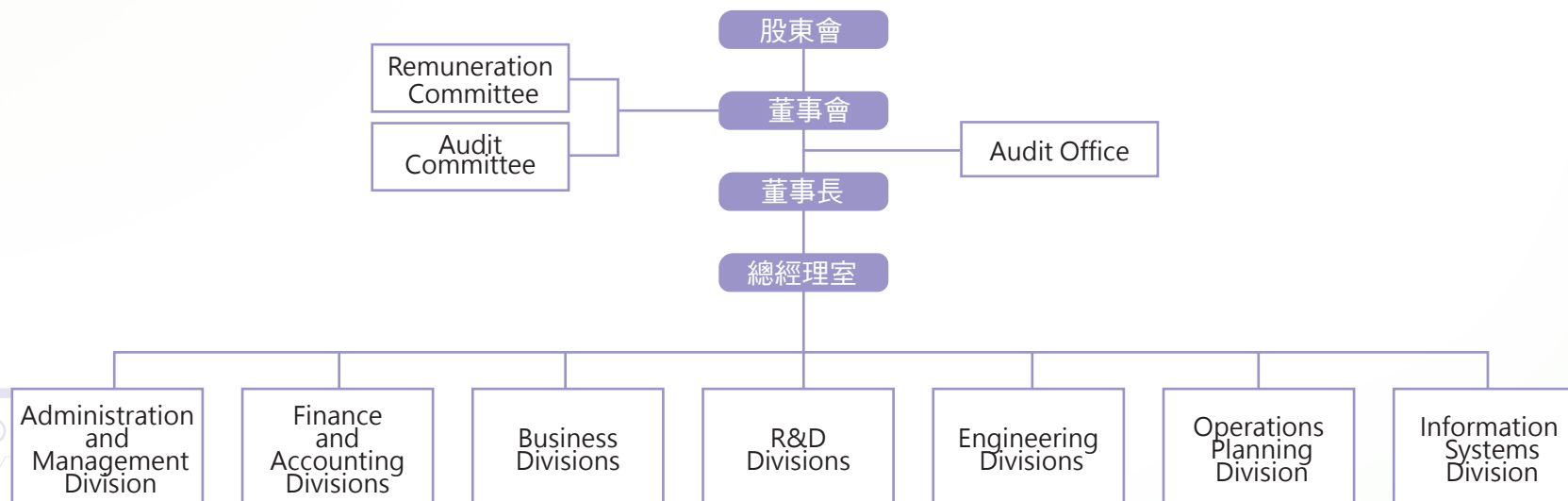
As an important R&D partner in advanced semiconductor processes, MSScorps upholds integrity and responsibility as its highest governance principles, establishing a strong foundation of mutual trust with clients. Through rigorous management mechanisms, the Company continuously strengthens and refines 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
   	<p>GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior GRI 405 Diversity and Equal Opportunity GRI 418 Customer Privacy</p>	<ul style="list-style-type: none"> ◆ Shareholders / Potential Investors ◆ Customers ◆ Employees ◆ Banks / Creditors Suppliers 	<p>Ethical Corporate Management</p>

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 body, 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)



◆ Corporate Governance Officer (GRI 2-12)

To achieve sustainable corporate operations, MSScorps has established the “Corporate Governance Best Practice Principles.” MSScorps’ Corporate Governance Best Practice Principles 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 Chairperson. Starting in 2022, the Company has appointed the head of the Accounting Division as the Corporate Governance Officer, responsible for assisting directors in handling board and shareholders’ meetings in accordance with the law, ensuring compliance with all relevant legal and regulatory requirements, and coordinating and planning sustainability-related matters. The officer also reports major ESG implementation results to the Board of Directors, which supervises and adjusts ESG strategies.

Departments	Primary Responsibilities
Office of the President	<ul style="list-style-type: none"> • 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.
Audit Office	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 and Management Division	<ul style="list-style-type: none"> • Recruitment, training, insurance, attendance, and employee welfare. • Fixed asset management. • Procurement affairs, engineering contracting, and supplier management. • Material procurement and inventory management. • Reconciliation and settlement of customer project analyses. • Management and maintenance of labor safety, environmental protection, and plant-related affairs.
R&D Divisions	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Formulate production schedules for customer projects. • Plan capacity allocation of existing equipment.
Information Systems Division	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 2024 business execution was as follows:

- ◆ Handled six board meetings and the 2024 annual shareholders' meeting in accordance with the law and completed the minutes of the board meetings and shareholders' meeting after each session.
- ◆ Assisted nine MSScorps directors in completing a total of 66 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. It exercises its powers in accordance with laws and regulations, the Articles of Incorporation, and resolutions of the shareholders' meeting, under the leadership of the Chairperson. The members of the Board of Directors possess diversity and professional expertise required for the Company's development. The Board exercises its powers through the "Corporate Governance Best Practice Principles," "Rules and Procedures of Board of Directors Meetings," "Rules for Election of Directors," "Audit and Risk Committee Charter," "Rules for the Scope of Duties of Independent Directors," and "Rules for Performance Evaluation of the Board of Directors," among other regulations or resolutions of the shareholders' meeting, to strengthen the effectiveness of the Board's operations and implement sound board governance practices. The Board reports to the shareholders' meeting, and all major operational matters and procedures are submitted to the Board for discussion to ensure proper communication and decision-making on key issues. The management team also reports regularly to the Board of Directors on matters such as operational status, development strategies, and sustainability-related topics (including net-zero planning, ethical management implementation, information security practices, material topics, and stakeholder engagement), maintaining smooth and effective communication with the Board. MSScorps has established the Audit and Risk Committee and the Remuneration Committee under the Board of Directors, both composed entirely of independent directors. Through professional division of responsibilities and independent judgment, these committees assist the Board in decision-making, aiming to strengthen supervisory and management functions 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. Furthermore, to strengthen corporate governance, MSScorps has insured all directors with directors' liability insurance since 2021 to provide protection in the event of litigation or claims.

◆ 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, MSScorps 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 2024 Annual Report, page 12.

◆ 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 nine directors in 2021 under the candidate nomination system. The board includes four independent directors (accounting for 44.4% of all board members) and two directors who are also employees (accounting for 22.2% of all board members). All directors are of ROC nationality. Among them, directors who are also employees account for 44.44%, while non-employee directors account for 55.56%. The gender composition comprises 88.9% male and 11.1% female directors. The term of office is three years, and the board also meets the requirement of having a majority of non-executive directors, thereby achieving the Company's sustainable governance objectives. As of the end of 2024, 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. In 2024, six board meetings were convened, during which multiple significant resolutions were approved. The average attendance rate of directors was 91%. To enhance management efficiency and execution of decisions, and to ensure that board members can participate in company decision-making at any time and reach consensus to effectively implement board resolutions and improve operational efficiency, the Chairperson of MSScorps concurrently serves as the President. In the future, the Company plans to increase the number of independent directors to establish a better system of checks and balances. 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." For details on the 2024 implementation of directors' recusals for conflict-of-interest matters, please refer to the 2024 Annual Report, page 18. For the procedures related to the election of directors, please refer to [MSScorps official website](#); detailed information on the directors' academic and professional backgrounds, concurrent positions held in other companies, attendance records, and biographical data is disclosed in MSScorps' 2024 Annual Report, pages 12–13, 17, and [MSScorps official website](#). In addition, information regarding directors' shareholdings and shareholding ratios in companies invested in by MSScorps can be found in the 2024 Annual Report, pages 46 and 72.

|| Board Members ||

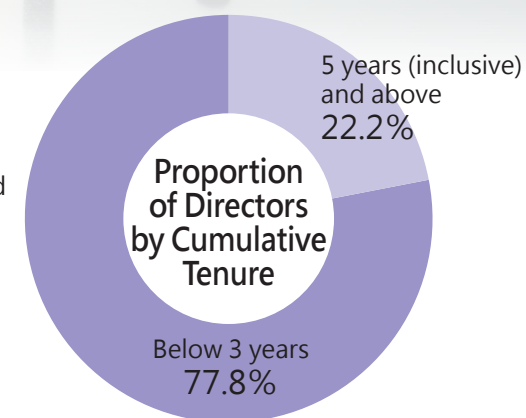
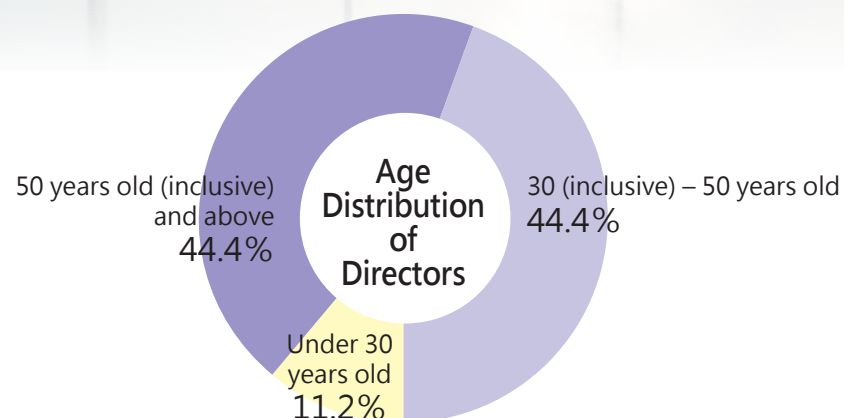
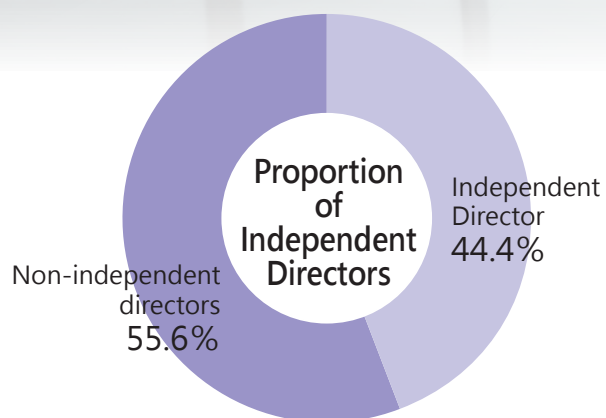
Title	Nationality	Name	Gender	Executive / Non-executive Directors	Age	Cumulative Tenure (Years)	Industry Experience (Note 1)	Functional Committee Membership	2024 Board Attendance Rate
Chairman/President	Republic of China	Chi-Lun Liu	Male	Executive Director	>50	10	Industry, Information Technology	-	100%
Director/CTO	Republic of China	Jung-Chin Chen	Male	Executive Director	>50	2	Industry, Information Technology	-	100%
Director/COO	Republic of China	Yung-Shun Liao	Male	Executive Director	>50	2	Industry, Information Technology	-	100%
Director	Republic of China	Chun-Hao Liu	Male	Non-executive Director	20 ~ 30	1	Industry, Information Technology	-	50%
Director	Republic of China	Hsin-Tsai Lin	Male	Non-executive Director	>50	7	Industry, Information Technology	-	100%
Independent Director	Republic of China	Hung-Chang Yuan	Male	Non-executive Director	30 ~ 50	2	Industry	<ul style="list-style-type: none"> • Convener of the Audit Committee • Convener of the Remuneration Committee 	100%
Independent Director	Republic of China	Chang-Feng Tsui	Male	Non-executive Director	30 ~ 50	2	Information Technology	<ul style="list-style-type: none"> • Member of the Audit Committee 	100%
Independent Director	Republic of China	Chien-Min Wang	Male	Non-executive Director	30 ~ 50	2	Industry	<ul style="list-style-type: none"> • Member of the Audit Committee • Member of the Remuneration Committee 	100%
Independent Director	Republic of China	Chia-Ling Yang	Female	Non-executive Director	30 ~ 50	1	Industry	<ul style="list-style-type: none"> • Member of the Audit Committee • Member of the Remuneration Committee 	67%

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 2024 Annual Report and 2024 Consolidated Financial Statements.



Note 3 : Major events communicated by MSScorps in 2024 include quarterly financial statements, the establishment of a U.S. subsidiary, MSS USA CORP' s proposed acquisition of an office and factory, MSS JAPAN Co., Ltd.' s lease improvement project, and the formulation of the Sustainable Information Management Policy. After internal evaluation and in accordance with meeting procedures, these were submitted to the Audit Committee and the Board of Directors for discussion and resolution, totaling 22 cases. For details, please refer to the Market Observation Post System – Material Information.

Note 4: The age range of 30–50 includes both 30 and 50 years old.



◆ 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 2024, the Audit Committee held 5 meetings, and the Remuneration Committee held 2 meetings. The attendance rate of independent directors was 62.5%. The operational status of each functional committee under the Board of Directors is detailed below. For more information, please refer to the MSScorps Annual Report.

Committee	Responsibilities	Members	Title	Attendance Rate	Major Resolutions	Regulations
Audi Committee	<ul style="list-style-type: none"> 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 	Hung-Chang Yuan	Convener, Independent Director	100%	<ul style="list-style-type: none"> Annual and quarterly financial reports Major investment projects of the Company Significant loans and endorsements/guarantees Report on risk management operations 	Audit Committee Charter 
		Chien-Min Wang	Independent Director	100%		
		Chang-Feng Tsui	Independent Director	100%		
		Chia-Ling Yang	Independent Director	60%		
		Ting-Hsun Chan	Independent Director	40%		
Remuneration Committee	<ul style="list-style-type: none"> 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 Regularly assess and determine the remuneration of directors and managerial officers 	Hung-Chang Yuan	Convener, Independent Director	100%	<ul style="list-style-type: none"> 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 
		Chien-Min Wang	Independent Director	-		
		Chia-Ling Yang	Independent Director	-		



◆ Director Training (GRI 2-17)

To enhance directors' knowledge and capabilities in legal, economic, environmental, social, and risk management issues, MSScorps arranges continuing education courses for directors every year. In 2024, MSScorps planned training for board members and provided them with the latest regulations and policy updates. The training courses included topics such as finance, anti-corruption, risk management, ESG strategies, accounting, and law. In 2024, all MSScorps directors completed six hours of education and training, including three hours of ESG-related training, with an average of seven hours of continuing education per director.

Title	Name	Training Hours	Average Training Hours
Chairman/President	Chi-Lun Liu	6	7.3
Director/CTO	Jung-Chin Chen	6	
Director	Yung-Shun Liao	6	
COO	Yung-Shun Liao	12	
Director	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	12	
Independent Director	Chia-Ling Yang		



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

|| Performance evaluation indicators ||

Performance evaluation items	Board performance evaluation	Board member (self/peer) performance evaluation	Functional committee performance evaluation
Performance evaluation results	Average score: 4.68 (out of 5)	4.7 (out of 5)	Audit Committee: average score 4.59 (out of 5) Remuneration Committee: 4.51 (out of 5)
Performance evaluation dimensions	<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 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 methods	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

◆ Director Remuneration (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. For details on the 2024 director remuneration, please refer to the Annual Report, page 13.

3.2 Ethical Corporate Management

◆ 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. MSScorps provides integrity management training for new employees upon onboarding and promotes the ethical management principles company-wide, ensuring all employees understand and comply with the ethical management regulations. The Company also strictly adheres to relevant laws and regulations in all aspects of business operations. In 2024, MSScorps had no occurrences of corruption, discrimination, or violations related to anti-competition, antitrust, or monopoly practices.

|| Anti-Corruption Policy Promotion, Education and Training ||

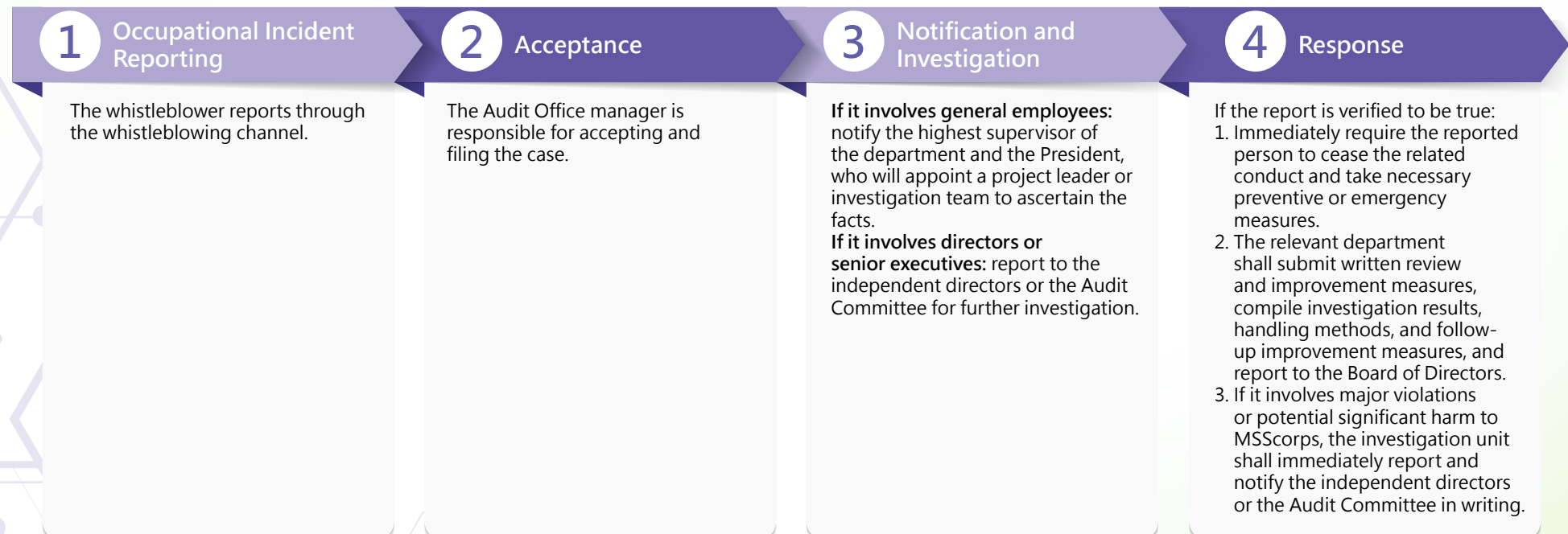
Anti-Corruption Training	Region	China		Taiwan	
	Category	Number of individuals (or entities) receiving anti-corruption policy promotion and training	Percentage of trained personnel in total staff	Number of individuals (or entities) receiving anti-corruption policy promotion and training	Percentage of trainee personnel in total staff
Board Directors and Supervisors	Ethical Management Training	1 person	100%	1 人	100%

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

To implement the policy of ethical corporate management and to 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, MSScorps evaluates the legality of their business conduct, their integrity-related policies, and whether there is any record of dishonest behavior. The Company periodically reviews its "Core Values," "Core Competencies," and "Managerial Competencies," requires relevant personnel to comply, and establishes whistleblowing channels and investigation procedures to protect whistleblowers' rights. Rewards are granted to whistleblowers based on the seriousness of the reported incident, thereby implementing the spirit of ethical corporate management. The Audit Office of MSScorps is the responsible unit for promoting corporate integrity. It reports the implementation of ethical corporate management to the Board of Directors once a year. In 2024, no major violations of business ethics (fines exceeding NT\$1 million) were found. No internal whistleblowing cases were received, and the number of contract terminations due to dishonest behavior was zero.

|| Stakeholder Communication and Complaint Channels ||

Whistleblowing Mailbox : report@msscorg.com Responsible Unit: Audit Office



3.3 Regulatory Compliance (GRI 2-27)

3.3.1 Regulatory Compliance System

◆ Compliance Policy

To implement corporate governance, MSScorps has formulated various internal policies and regulations, continuously monitoring and updating compliance with domestic and subsidiary-related regulations. The Administrative Management Department regularly arranges employee training to familiarize staff with legal requirements, and each department 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 conducts annual reviews to ensure that each department's legal compliance practices are properly implemented. In the past two years, MSScorps has not experienced any major violations or penalties.

◆ 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 implementation of audit operations. Subsidiaries in Nanjing and Shanghai also follow the Internal Control System and related regulations, and MSScorps headquarters conducts periodic audits of subsidiaries. In 2024, 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

First Line of Defense	Personnel responsible for business operations comply with and execute laws and regulations. operations comply with and execute laws and regulations.
Second Line of Defense	Supervisors approve and conduct reviews.
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. The appointment and removal of the head of internal audit were approved by the Board of Directors in 2020. The performance evaluation and remuneration of audit personnel are proposed by the audit supervisor and approved by the Board of Directors.

◆ 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' 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 Maintain open and constructive communication with tax authorities.
- 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.



◆ 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 2024, MSScorps' s effective tax rate in Taiwan was 10.86%.

|| Tax Information for the Past Two Years ||

Unit: NT\$ thousands

Year / Item	2023	2024	Average
Profit Before Tax	338,772	112,490	225,631
Income Tax Expense	77,492	47,527	62,510
Income Tax Rate (%)	22.87%	42.25%	32.56%
Income Tax Paid	50,846	105,213	78,030
Cash Tax Rate (%)	15.01%	93.53%	54.27%

註：相關資訊請參閱汎銓科技 2024 年度合併財務報告。

|| Income Tax Paid by Region, 2023–2024 ||

Unit: NT\$ thousands



Year	2023		2024	
Region	Amount	Percentage (%)	Amount	Percentage (%)
Taiwan	22,373	44.00%	44,626	42.41%
Asia	28,473	56.00%	60,587	57.59%
Total Amount Paid	50,846	100.00%	105,213	100.00%



3.4 Risk Management

3.4.1 Risk Management Mechanism

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 or risk acceptance strategies 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, as well as implementing countermeasures.

|| Risk Identification and Response in 2024||

Risk Aspect	Risk Identification	Impact Duration	Measures Implemented in 2024	Response Strategy
People and Human Rights Aspect 	Talent shortage and turnover risk	Short-term impact (1–3 years)	<ul style="list-style-type: none"> In 2024, one employee symposium was held to facilitate two-way communication with employees and discuss company development and career planning. The Chairman explained the basis for employee performance incentives and reward calculation. 	<ul style="list-style-type: none"> Adopt diverse talent recruitment and provide comprehensive professional training. Regularly hold employee symposiums to engage in two-way communication and understand company development and career planning. Maintain a transparent and open compensation development system that provides performance-based rewards. Conduct human rights due diligence to assess and plan measures to mitigate human rights risks.
Industry and Technology Aspect 	Quality management and reputation risk	Ongoing impact	<ul style="list-style-type: none"> Obtained TIPS certification to protect the Company's intellectual property rights. Continuously optimized the Smart E-System to provide real-time tracking of customer project progress and delivery schedules 	<ul style="list-style-type: none"> Planned patent portfolio to safeguard the Company's intellectual property rights. Established a robust Smart E-System for project management, designed to provide customized professional services tailored to client needs and ensure smooth execution of processes and on-time delivery.
	Price competition risk	Ongoing impact	<ul style="list-style-type: none"> Continue investing in R&D to strengthen customer retention. 	<ul style="list-style-type: none"> 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 Aspect	Risk Identification	Impact Duration	Measures Implemented in 2024	Response Strategy
Governance and Economic Aspect 	Information security and trade secret protection risk	Ongoing impact	<ul style="list-style-type: none"> Continue signing non-disclosure agreements (NDAs) with new customers to protect confidential information such as sample storage and analytical results. Installed metal detection gates and anti-tailgating doors at new laboratories (e.g., Taiyuan) to strictly prevent information leakage. New employees are required to undergo confidentiality training upon onboarding. 	<ul style="list-style-type: none"> Implemented and obtained ISO 27001 certification, conducted regular cybersecurity drills to ensure information security. Signed NDAs with customers to protect confidential information including sample storage and analytical results. Installed metal detection gates and anti-tailgating doors outside laboratories to prevent information leakage. Required all new employees to undergo confidentiality training.
	Market Risk	Short-term impact (1–3 years)	<ul style="list-style-type: none"> Continue leveraging the “Loans for Accelerated Investment by Domestic Corporation” program and government subsidies to counter the effects of interest rate increases. 	<ul style="list-style-type: none"> Applied for the “Loans for Accelerated Investment by Domestic Corporation” program and government subsidies to respond to the impact of interest rate appreciation
Environmental Aspect 	Climate Change Risk	Medium- to long-term impact (3–5 years or more)	<ul style="list-style-type: none"> In 2024, implemented a greenhouse gas inventory system to effectively calculate emissions and establish corresponding strategies. 	<ul style="list-style-type: none"> The President's Office and the Corporate Governance Officer planned sustainability initiatives and regularly reported to the Board for supervision and management. Planned the schedule for greenhouse gas inventory and reported it to the Board of Directors.



3.5 Information Security and Privacy Protection

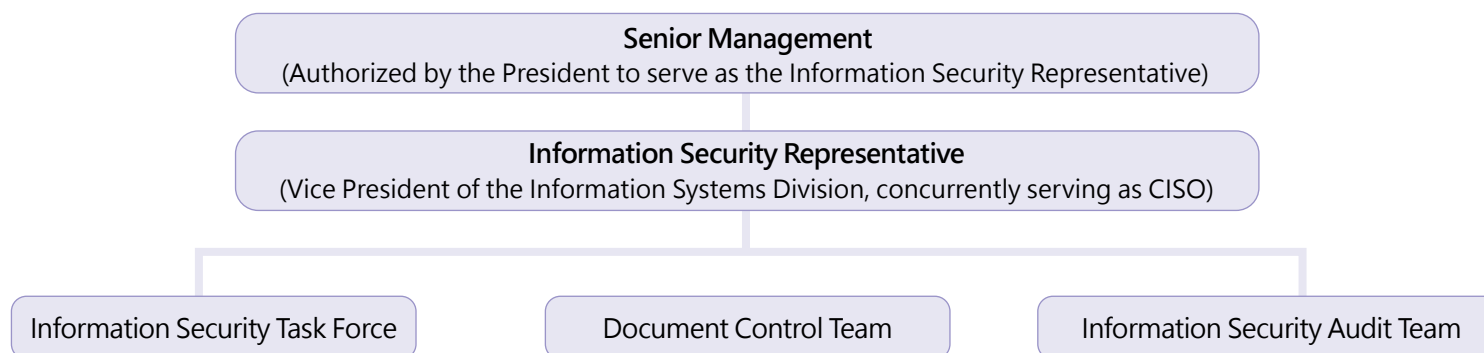
MSScorps values “customer privacy protection,” and enhancing customer value is one of the purposes of MSScorps’ s continued existence. As a professional technical service company, MSScorps fully understands that providing accurate and precise data can accelerate customers’ research and development progress. Given that all related analytical data are the property and intellectual achievements of customers, the Company ensures proper safeguarding of such data. To enhance information security and protect trade secrets, MSScorps has formulated a “Privacy Protection Policy” in accordance with national laws and regulations. The policy applies to all branches, operating sites, subsidiaries, and suppliers, and enforces rigorous personal data and privacy security management and protection measures with a “zero tolerance” objective. From the source, MSScorps implements the “Information Security Policy” and the “Privacy Protection Policy,” and has established an Operations Security Division responsible for maintaining internal information security, conducting information security audits, and managing security equipment. Internally, the Company has established an “Information Security Manual” and “Information Security Organization and Responsibility Management Procedures.” Management follows the P.D.C.A. (Plan–Do–Check–Act) cycle to integrate and strengthen the information security management system, establish a robust information security framework, and implement information security and business continuity management to ensure 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.

3.5.1 Information Security Management Framework

MSScorps attaches great importance to information security. To ensure the effective promotion and implementation of the information security management system, an Information Security Management Committee has been established to integrate internal resources for information security risk assessment. The Committee clearly defines personnel authority and responsibility in information security management operations, coordinates affairs, promotes information security management tasks, formulates annual information security plans and inspection standards, and conducts various control measures, annual employee information security training, and information security audits. At least one information security meeting is held 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 objectives.

◆ Information Security Management Structure and Responsibilities



Unit	Responsibilities	
Senior Management	<ul style="list-style-type: none"> • 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. 	
Information Security Representative	<ul style="list-style-type: none"> • Formulate and review information security policies. • Supervise the execution of business continuity drills. • Regularly preside over and convene management review meetings. 	
Information Security Task Force	<ul style="list-style-type: none"> • Formulate and maintain information security policies and objectives. • Execute the business continuity plan. • Conduct information security education and training activities. 	<ul style="list-style-type: none"> • Monitor, record, and investigate information security incidents. • Prepare management review meeting materials and meeting minutes.
Document Control Team	<ul style="list-style-type: none"> • Execute document issuance, retrieval, and destruction. • Manage paper and electronic documents. 	
Information Security Audit Team	<ul style="list-style-type: none"> • Establish internal audit procedures for information security management. • Formulate audit plans and assist with external audits. 	<ul style="list-style-type: none"> • Verify whether information security is effectively implemented. • Evaluate and review the effectiveness of information security audits.

3.5.2 Information Security Management Measures

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, 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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.
Access Control Settings	<ul style="list-style-type: none"> 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.

Information Security Management Measures	Information Security Protection Implementation
	<ul style="list-style-type: none"> • 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.
Facility Control	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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.
Email Protection Mechanisms	<ul style="list-style-type: none"> • 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.
Sample Security Management	<ul style="list-style-type: none"> • Sample delivery and receipt are electronically recorded 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.
Personal Data Access Tracking	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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.).

◆ Information Security Incident Reporting

To prevent and properly respond to information security incidents, MSScorps has established the “Information Security Incident Management Procedure,” which stipulates that when an incident occurs, the discoverer must report it to their immediate supervisor and the Information Security Task Force. The Task Force is responsible for recording the scope of impact, loss assessment, support requirements, and response measures in detail in the “Information Security Incident Report and Handling Form.” For incidents assessed as more severe in risk level, abnormality and corrective and preventive actions must be carried out to prevent recurrence, with details recorded 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.

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. In 2024, the short-term objective focuses on the ISO 27001 information security management system certification upgrade and validation; the medium- to long-term objective is to maintain zero cases of data leakage, conduct regular reviews and updates of information security policies and procedures to address emerging security threats, and ensure the protection of customers' and MSSCorps' sensitive data to enhance competitiveness.

|| Recent additions to information security management system regulations are shown below. ||

Year	2024	2023	2022
New or Revised Information Security Regulations	6 documents	4 documents	18 documents

|| 2024 Information Security Enhancement Actions ||

Enhancement Item	Action Taken	Outcome
For major customer 230 general PIP cases (non-SPIP), an independent dedicated NAS was established with two HA (high availability) mechanisms to prevent service interruption, and all data stored in the NAS were encrypted to strengthen data security.	Independent firewall, dedicated NAS (HA), and data encryption have been implemented for major customer 230 (iSEM cases) to strengthen data security.	Enhanced confidentiality and data security for VIP customer 230.
For major customer i8 cases, an independent dedicated NAS was established with two HA (high availability) mechanisms to prevent service interruption, and all data stored in the NAS were encrypted to strengthen data security.	Independent NAS (HA) and data encryption have been implemented for major customer i8 to strengthen data security.	Enhanced confidentiality and data security for VIP customer i8.
Information Security Certification — ISO/IEC 27001:2022 Lead Auditor Certification.	Te-Kai Wang and Kuo-Long Sung obtained ISO/IEC 27001:2022 Lead Auditor certifications.	Enhanced MSSCorps' capabilities in information security auditing and system establishment, improving internal control and compliance with customers' information security requirements.

◆ Major System Abnormal Incidents

In 2024, a total of two information security incident reports were received, including six cases of seal detachment and two system anomaly notifications. 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.

Date of Incident	Incident Description	Incident Handling	Improvement Measures
2024 / 5 / 10	The mail server was found to have 100% hard drive I/O utilization, causing the mail server to freeze.	The HA backup server was taken offline to ensure that the HA database maintenance performed at midnight would not cause performance degradation affecting email transmission.	Mail server upgrade and replacement were completed on July 8, with overall performance significantly improved.

◆ Disaster Recovery Drills

In 2024, a total of five system backup drills were conducted, and all results were normal.

2024/1/22	2024/5/30	2024/6/3	2024/5/31	2024/6/3
Hsinchu Headquarters Laboratory	Nanjing 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 firewall used in the measurement and analysis laboratory failed and shut down. After manually restoring the backup file to the standby firewall, it resumed normal operation, maintaining continuous business operations.	The firewall for a key customer in the measurement and analysis laboratory failed and shut down. The HA mechanism took over operation, maintaining continuous business operations.	The NAS host used in the measurement and analysis laboratory failed and stopped service. The backup NAS host 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 2024, certified operational sites included the Hsinchu Headquarters, Hsinchu Materials Analysis (MA) Headquarters, Southern Taiwan Science Park Branch, Zhubei Branch (Failure Analysis, FA), and Zhubei Branch (Reliability Analysis, RA).



1 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. In 2024, all inspection results were normal.

2024/7/13	2024/7/13	2024/7/12	2024/7/13
Hsinchu Headquarters Laboratory	Hsinchu Science Park Laboratory	Zhubei Laboratory	Southern Taiwan Science Park Laboratory
Completed vulnerability scans and remediation for critical information equipment.			

2 Information Equipment Penetration Testing

2024/10/11	Conducted penetration testing for the email defense system (SPAM). Initial testing on October 11 and retesting on November 6 confirmed that all risk vulnerabilities were remediated.
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◆ Information Security Education and Training

MSScorps arranges company-wide information security training every year. In 2024, 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
2024 Information Security Awareness Training	All company supervisors and employees	40 minutes	558	100%
PIP Process Control Key Training	Personnel involved in PIP-related work	60 minutes	501	100%
Social Engineering Education Training	Personnel triggered during social engineering drills	30 minutes	301	100%
Corporate Information Security Promotion	Corporate Information Security Promotion	5 sessions	All company supervisors and employees	100%
Professional Information Security Personnel Training	Information security personnel (Te-Kai Wang, Kuo-Long Sung)	40 hours	2	100%

◆ Short-, Medium-, and Long-Term Goals

Goal Description	2024 Achievement Status	Short-Term (2025)	Medium-Term (2026–2027)	Long-Term (2028 and beyond)
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 0
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% or higher	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%



3.5.3 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 conducting any related business, MSScorps performs risk assessments to examine and evaluate the legality of data access. The Information Systems Division is responsible for information confidentiality 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. The Information Systems Division is responsible for maintaining information confidentiality and performing customer information security audits. The maintenance of customers' personal data is managed by each department, which compiles and establishes separate databases with access control restrictions between units. Each individual database is additionally encrypted. An Information Security Task Force is also 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 2024.

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.
	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. 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.
	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.
Ensuring Customer Privacy Rights	Types and Content of Data Collected	1. The privacy rights of personnel from significant partner companies, suppliers, contractors, external consultants, and other partners collaborating with MSScorps, 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.
	Data Retention Period	1. When a customer terminates the contractual relationship, MSScorps will retain and use the customer’ s personal data within the limits and time frame 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	1. 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	1. 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 2020 to 2024, no privacy-related complaints or penalties from external or regulatory authorities have occurred.



◆ 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 2024, a total of four customer audits were conducted, and all results were normal.

◆ Customer Audit Process



◆ Customer Rights Exercise

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 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@msscrops.com and report@msscrops.com. 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.

◆ Provision of Personal Data to Government or Law Enforcement Agencies

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. In 2024, MSScorps received zero requests from government or law enforcement agencies for customer information inquiries.

◆ 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 a privacy complaint is received, it will be handled in accordance with the aforementioned "Privacy Policy" and "Privacy Protection Procedures." During 2024, MSScorps did not receive any internal or external privacy-related complaints, demonstrating that its internal control mechanisms for privacy management achieved the expected effectiveness.

◆ Confidential Information Protection Education and Training

MSScorps also continuously strengthens internal confidentiality awareness and intellectual property management capabilities. To this end, all supervisors and employees attend the Intellectual Property Management System Awareness Course, while personnel with access to sensitive information receive annual Proprietary Information Protection (PIP) Process Control Key Training. In 2024, all relevant employees completed the full training program and passed the online examination.

Course Title	Training Target	Training Hours	Number of Participants	Course Pass Rate
Intellectual Property Management System Awareness Course	All supervisors and employees	60 minutes	593	100%
PIP Process Control Key Training	Personnel with access to PIP-related data	60 minutes	501	100%

Through the aforementioned rigorous information security control measures, there were no complaints of customer privacy infringement or customer data loss in 2024.

4

Diversity, Inclusion and Social Prosperity

01  **Infographic**
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TEAMWORK

02  **Biz Infographic**
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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 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	<ul style="list-style-type: none"> ◆ Employees ◆ Shareholders / Potential Investors ◆ Banks / Creditors 	Talent Recruitment and Welfare System

4.1 Talent Recruitment and Welfare System

4.1.1 Talent Recruitment

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. Each year, MSScorps’ 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. At the same time, 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.



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 2024, MSScorps partnered with colleges and universities (such as Minghsin University of Science and Technology and National Formosa University) for industry-academia cooperation, offering compensation close to 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 Engagement

1 MSScorps Campus Program

While growing and advancing, MSScorps is committed to giving back to industry, academia, and society, pursuing sustainable operations, and cultivating high-quality professional talent in analytical testing. In recent years, MSScorps has actively invested resources to recruit outstanding and high-potential talent. As the pandemic gradually eased, the Company expanded its recruitment scale, focusing on talent cultivation programs as a development priority in 2024 and continuing to “deepen engagement with colleges and universities.” MSScorps continues to engage in industry-academia cooperation and serve as a corporate mentor with universities, recruiting student interns and providing a work-like environment and training courses to help them gain practical experience. The Company hopes that through these internship programs, students can acquire essential industry knowledge and skills before entering the workforce. This not only helps students understand MSScorps and the career development path of analytical technology, attracting talent to join the Company, but also strengthens interaction and collaboration with universities, creating more opportunities for deeper cooperation in the future. In addition, MSScorps also participates in on-site recruitment events to attract outstanding high-tech talent through various channels such as campuses and government agencies, while enhancing its corporate image among students and job seekers.

◆ Internship Program

To strengthen campus engagement and cultivate future professional analytical talent, in 2024 MSScorps collaborated with Minghsin University of Science and Technology to offer a one-year internship program for university students, helping them connect with industry and gain deeper understanding of the Company. During the internship program, interns are required to submit weekly internship reports and summarize results to the relevant departments of their universities. MSScorps also conducts interviews with its partner universities to promote effective two-way communication and enhance the outcomes of industry-academia collaboration. Beyond achieving mutual benefits in educational cooperation and practical training, this initiative helps students cultivate proper workplace attitudes early and plan future career paths. For those who perform well, MSScorps also provides opportunities for permanent employment, actively retaining outstanding talent. In 2024, MSScorps also planned to include students in its internship program to help them transition into their careers early and directly convert to full-time positions upon graduation.

◆ 2024 MSScorps University and College Student Internship Program

One-year internship: Work under the supervision of department managers, starting from basic practical tasks (such as machine operation), and receive hands-on practice opportunities according to individual capability.

MSScorps determines employee pay standards based on local salary surveys and the Company’s organizational hierarchy. Compensation does not differ due to gender, age, marital status, political orientation, or race, and the Company adopts an equal pay policy. The ratio of basic salary between female and male employees in the same position and grade is 1:1. In 2024, the ratio of MSScorps employees’ salaries to the basic salary in Taiwan is shown below:

Employee Category	Comparison with Domestic Basic Salary	
	Male	Female
Supervisory Position	3.82 : 1	2.75 : 1
General Employees	1.59 : 1	1.54 : 1

Note 1 : The calculation of the basic salary ratio is based on the average salary of each employee category at MSScorps’ key operational sites as of December 2024.

Note 2 : The domestic basic salary is based on the minimum monthly wage of NT\$27,470 announced by Taiwan’s Ministry of Labor on September 14, 2023, effective January 1, 2024.

4.1.2 Workforce Composition

MSScorps actively recruits talent from diverse backgrounds 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. In addition, MSScorps places great emphasis on human rights and equality. During recruitment, no applicant is subject to discriminatory treatment based on personal background or 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 the end of 2024, MSScorps had a total of 536 employees across its plants (339 male and 197 female), representing an increase of approximately 4.078% compared with 2023 (515 employees) due to the Company's rapid business expansion. Among them, employees aged 30–45 accounted for 73.5% of the total workforce, with an average age of 35.92, 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).

|| Employee Composition as of the End of 2024 (GRI 2-7, 2-8) ||

Nationality	Identity	Level	Gender	Under 30 years old	30-50 years old	Above 50 years old	Total
Local employees	Indigenous	Management level	Female	0	0	0	0
			Male	0	0	0	0
		Non-management employees	Female	0	1	0	1
			Male	2	2	0	4
	Other non-indigenous employees	Management level	Female	0	10	1	11
			Male	1	17	11	29
		Non-management employees	Female	43	138	3	184
			Male	72	225	9	306
Foreign employees		Management level	Female	0	0	0	0
			Male	0	0	0	0
		Non-management employees	Female	0	1	0	0
			Male	0	0	0	1
合計				118	394	24	536

|| 2024 年底員工組成（按教育程度） ||

Education level	University	College	Senior high school or vocational school	Junior high school	Doctorate	Master's degree	Total
Number of employees	377	29	50	1	6	73	536
Percentage	70.330%	5.410%	9.33%	0.19%	1.12%	13.62%	100.000%

4.1.3 Remuneration and Performance Evaluation

MSSCorps has established an “Employee Handbook” and, in accordance with the Company’s Articles of Incorporation, the Labor Standards Act, and other relevant government regulations, has developed a comprehensive organizational system. The scope includes employee employment, remuneration, rewards and punishments, evaluations, promotions, benefits, resignation, retirement, and education and training. MSSCorps attributes its success to the efforts of its employees and has made 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, MSSCorps has established annual salary calculation standards. Salaries are disclosed in a transparent and clear manner, and the Company pays employees for all working hours (including overtime). The percentage of hours worked to wages paid is 100%. 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 2024, the average annual salary of full-time employees not holding managerial positions at MSSCorps was NT\$1,290,000, and the median annual salary of full-time employees not holding managerial positions was NT\$1,011,000. The figures are 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.

|| Annual Total Compensation of Full-Time Employees Not Holding Managerial Positions ||

Year	2024	2023	Change Compared to the Previous Year
Average Annual Salary of Full-Time Employees Not Holding Managerial Positions (NT\$/person)	1,290,000	1,220,000	5.74%
Median Annual Salary of Full-Time Employees Not Holding Managerial Positions (NT\$/person)	1,011,000	989,000	2.22%

Note : Complete information is disclosed on the Market Observation Post System (Index:ESG Digital Platform > Individual Company Inquiry (6830 – MSSCorps) > Reporting Year (2024) > Social (Human Resources Development page) > Salary Information of Full-Time Employees Not Holding Managerial Positions).

4.1.4 Employee Benefits System

◆ Employee Benefits

MSScorps has always firmly believed that employees are the most valuable assets of the enterprise. Upholding the core belief that “happy employees lead to satisfied customers,” MSScorps regards every employee as an important partner and values their physical and mental health as well as workplace well-being. To create a workplace atmosphere that promotes work-life balance, the Company has established an Employee Welfare Committee and formulated the “Employee Welfare Committee Organizational Charter.” The Company provides comprehensive employee welfare 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 also offers benefits beyond legal requirements, including subsidies for weddings, funerals, and celebrations, company trips, holiday gifts, gift certificates, subsidies for club activities, 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.



Employee club activities



Employee trips



Year-end banquet

Benefit Items	Benefit Details
Life Insurance	Employees are enrolled in group life insurance.
Medical Insurance	Employees are enrolled in group medical insurance coverage including accident and medical insurance, hospitalization, cancer treatment (ward, discharge, surgery, radiotherapy, chemotherapy, outpatient, etc.).
Disability Insurance	Employees are enrolled in group accident and disability insurance.
Parental Leave Related Benefits	In compliance with legal requirements, leave types include prenatal checkup leave, paternity leave, pregnancy stabilization leave, maternity leave, and parental leave.
Maternal Health Protection	A lactation room is provided, and the Company has partnered with a designated childcare center.
Employee Bonus	At least 10% of the Company' s annual profit is allocated as employee compensation, with no less than 50% of that portion distributed to non-managerial employees.
Other Benefits	<ul style="list-style-type: none"> • Leave : In addition to the special leave stipulated by the Labor Standards Act, a flexible leave system is also provided. New employees are entitled to special and flexible leave in their first year. • Allowances : Travel subsidies, holiday gifts/bonuses, birthday bonuses, meal allowances, wedding/funeral/celebration allowances, maternity subsidies, Employee Welfare Committee/club subsidies. • Activities : Year-end parties, employee gatherings and meetings, domestic trips, and employee club events. • Health : Regular employee health checkups, on-site services by professional nurses and designated physicians. • Employee Assistance Programs (EAPs) • The workplace provides renowned brand healthy snacks and freshly ground coffee.



4.2 Employee Training and Career Development

MSScorps adheres to an altruistic management philosophy in facing challenges, constantly seeking innovation and transformation to meet future challenges. Under the vision of “Innovation and Sustainability,” the Company promotes four core behavioral values for all employees to understand, internalize, and implement: “Customer Orientation,” “Integrity,” “Innovation,” and “Sustainable Development.” Beyond emphasizing the fulfillment of corporate social responsibility and sustainable business operations, these principles also serve as the foundation for MSScorps’ talent development initiatives. Under the strategic directions of global expansion, digital transformation, and pursuit of sustainability, MSScorps in 2024 continued to strengthen key talent development in “digital capability,” “management capability,” and “global capability,” while accelerating the implementation of the “sustainability capability” strategy. The Company established a globally consistent talent development direction, planned and adopted diverse learning approaches to overcome language barriers and integrate multicultural perspectives, driving employees worldwide to grow alongside the organization and cultivate sustainable career competitiveness.

4.2.1 Employee Training and Education

MSScorps places strong emphasis on talent development. Following a unified global talent development strategy, the Company provides employees with diverse learning channels through a series of systematic internal training programs to cultivate outstanding technical professionals. Training courses are selected according to each department's job requirements in alignment with the Company's overall planning. Each department also designs its own training manuals and courses. Through solid education, training, and communication, the Company aims to strengthen employees’ professional skills and broaden their knowledge base. MSScorps’ education and training are divided into two major categories: new employee training and in-service employee training. In 2024, the basic training course for new employees was 14 hours, covering topics such as Company regulations, employee benefits, occupational safety and health, information security, quality management, chemical management, process control, and intellectual property. The “Code of Integrity Management and Operating Procedures” was also specifically promoted, and relevant regulations were published in the internal shared folder. In addition, to help employees acquire solid analytical skills, MSScorps arranged a six-month technical process training program for new engineering department employees in 2024. Courses for in-service employees include information security, PIP control, electrostatic discharge protection, and intellectual property. Each year, courses are selected and updated according to departmental needs. All employee training programs are centrally managed through the Company’ s internal administrative system, where attendance, online test scores, and related records are logged in the system.

|| 2024 Employee Training Courses ||

Item	Information Security Awareness Training	Principles and Systems of ESD Protection	PIP Process Control Key Training	Basic Intellectual Property Awareness Training	Basic Training for New Employees	Intellectual Property Management System Training
Number of Participants	533	220	468	525	127	525
Course Hours	1	3	1	0.5	14	0.5

◆ Diverse and Positive Employee Communication

MSScorps values employee feedback and actively encourages employees to propose innovative ideas. Through open and diverse communication channels, employees' opinions can be directly heard and valued by senior management. By resolving issues promptly and effectively, the Company fosters a harmonious workplace environment and maintains a zero-tolerance policy toward unlawful conduct, ensuring confidentiality and accessibility of employee complaint channels. Upon onboarding, new employees can clearly understand labor regulations through the Employee Handbook. MSScorps also encourages employees to express opinions related to the Company's business conduct and working conditions through labor-management meetings. In 2024, all employees elected representatives to participate in collective labor-management negotiations.

MSScorps firmly believes that respecting and valuing employee voices encourages constructive feedback, continuously injecting positive growth energy into the organization and achieving shared growth and mutual success. The Company continues to strengthen the operational efficiency of various communication channels to ensure the vitality and effectiveness of communication mechanisms. To achieve effective communication and problem-solving, MSScorps provides the following channels for employees to express feedback and opinions, building diverse and open communication pathways to enhance employees' sense of belonging and cohesion.

Employee Complaint Channels	MSScorps has set up a complaint mailbox managed by designated personnel assigned by the Board of Directors and the Human Resources and Administrative Affairs Department to receive employee feedback and information. For identified complaints, the relevant department supervisor is informed of the details without disclosing the complainant's identity, or the matter is referred to relevant units for improvement. Anonymous complaints are handled separately depending on the message content.
Employee Assistance Hotline	MSScorps enforces zero tolerance for unlawful conduct. Complaint extension: "8897" ; plant nurse extension: "6808" ; occupational safety extension: "6119."
New Employee Care	Every month, HR personnel conduct check-ins with new employees who have been employed for less than three months to exchange opinions, deepen mutual understanding, strengthen organizational identification, and enhance labor-management communication.
Labor-Management Meetings	In accordance with the "Regulations for Implementing Labor-Management Meetings," MSScorps holds regular labor-management meetings every three months and convenes ad hoc meetings when necessary. Meeting topics include labor statistics, Company operations or expansion plans, legal compliance promotion, and welfare matters. Through these meetings, MSScorps collects employees' suggestions and provides timely feedback.
Employee Welfare Committee Meetings	MSScorps holds Employee Welfare Committee meetings periodically to gather employees' opinions and suggestions on welfare matters such as company trips, holiday bonuses, and year-end banquets, and provides timely clarification and feedback on related welfare questions.
Social Media Platforms	Through updates and short videos, MSScorps shares information on employee relations and care activities in real time. By maintaining open information exchange, both employees and potential applicants can quickly understand MSScorps' commitment to employee care, helping to continuously foster a positive organizational growth cycle.

Furthermore, in compliance with the Gender Equality in Employment Act, MSScorps has established the "Sexual Harassment Prevention, Complaint, and Disciplinary Handling Procedures." Employees who experience sexual harassment may file complaints through the Company's reporting channels, including the sexual harassment prevention hotline and designated email addresses. All cases are handled confidentially to protect complainants, and any form of tangible or intangible sexual harassment is strictly prohibited. In 2024, there were no incidents of workplace sexual harassment at MSScorps.

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

MSScorps has long been committed to human rights issues and, in compliance with relevant laws and regulations, as well as with reference to 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, and other applicable industry standards and international conventions, upholds the principles of “people-oriented” and “respect for human rights.” The Company has formulated the MSScorps Co., Ltd. Human Rights Policy, approved by the head of the Administration Department and the Chairman of the Board. The policy clearly specifies its scope of application, covering all stakeholders of the Company, including the Company itself, the supply chain, business partners, and joint ventures. It also explicitly describes and explains the Company’s human rights commitments and related management principles. 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 2024, no incidents of discrimination based on race, color, gender, religion, political affiliation, 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

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, training and skill development, product safety and consumer protection, and issues related to gender diversity, bullying, or sexual harassment.

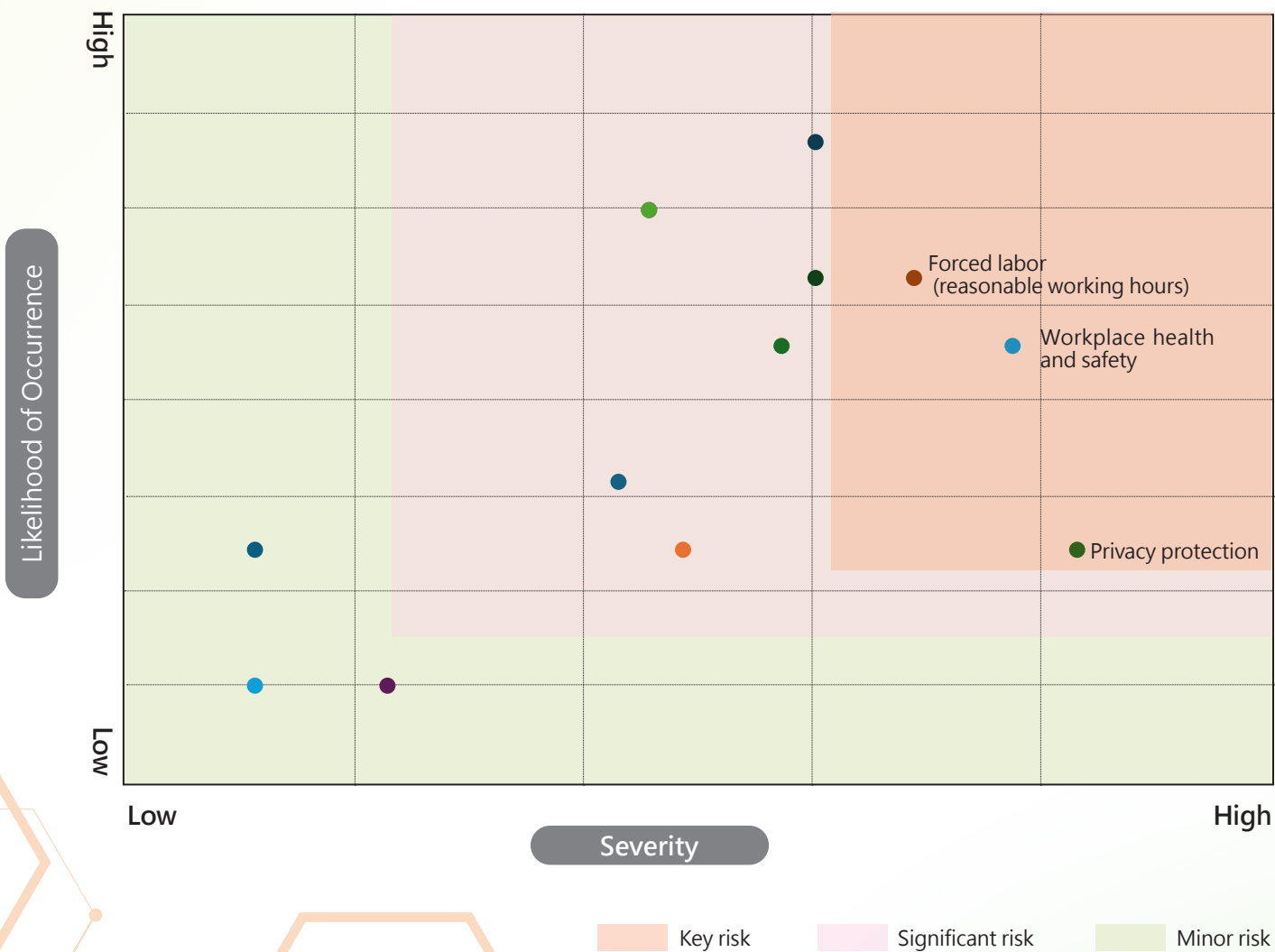
According to the 2024 survey results, all human rights issues within the Company's operational scope were classified as low-risk. MSScorps further standardized the survey results to assess the relative risk levels of each issue and ultimately identified "forced labor (reasonable working hours)," "privacy protection," and "workplace health and safety" as key areas for management.

Human Rights Due Diligence Process



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 ||



Human Rights Risk	Management Measures	2024 Implementation Results of Management Measures	2025 Risk Management Goals
Forced Labor (Reasonable Working Hours)	<ul style="list-style-type: none"> • Provide flexible leave policies, allowing new employees to enjoy annual and flexible leave in their first year. • Implement flexible working hours to help employees balance life and work. • Provide overtime pay or compensatory leave according to law. • Reinforce daily communication and education for supervisors and employees. • 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. 	<ul style="list-style-type: none"> • As of 2024, MSScorps had 536 full-time employees, with a total of 33,344.5 hours of unused annual leave. • In 2024, 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 2024 to provide timely responses and adjustments based on employee feedback. • In 2024, the number of flexible work hour usages was zero. • In 2024, onboarding training was conducted to promote awareness of employee rights under the Labor Standards Act, with 127 participants. • Quarterly departmental meetings were held to understand overtime conditions, showing care for employees and managing attendance. 	<ul style="list-style-type: none"> • Continue to strengthen the working hours management system to achieve proactive working hour control and active employee care.
Privacy protection	<ul style="list-style-type: none"> • Formulate the "Information Security Management Policy," which MSScorps and its subsidiaries shall follow accordingly. • Implement the ISO 27001 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. 	<ul style="list-style-type: none"> • In 2024, no incidents or complaints related to information or privacy data leakage occurred. • ISO 27001 certification has been obtained, and recertification was completed in 2024. 	<ul style="list-style-type: none"> • All partner vendors and clients have signed confidentiality agreements requiring mutual protection of confidential information. • Confidential information/data management is regulated with practical control measures in place, and all client information is handled by dedicated units.

Human Rights Risk	Management Measures	2024 Implementation Results of Management Measures	2025 Risk Management Goals
Workplace health and safety	<ul style="list-style-type: none"> 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 employee orientation; provide occupational safety and health education training for on-the-job employees once every three years to continuously strengthen all employees' relevant awareness. 	<ul style="list-style-type: none"> All new employees of MSScorps in 2024 received occupational safety and health regulation training during their onboarding program. In 2024, a total of 365 employees completed health examinations. In 2024, seven sessions of fire safety and first-aid drills were conducted. 	<ul style="list-style-type: none"> Continue to implement multi-level control according to MSScorps' internal control procedures and mechanisms.



Meanwhile, in 2024, no discrimination or harassment incidents related to race, color, gender, religion, politics, nationality, or social origin occurred. 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. The complaint handling unit will initiate an investigation process within seven days after receiving a case. Depending on the severity, a preliminary investigation report will be submitted within one to two months and forwarded to the responsible unit for decision-making. If necessary, the Company will convene a task force meeting for deliberation to ensure that the results are fair and reasonable. Before the execution of disciplinary measures, the respondent may raise an objection to the decision to prevent any misjudgment caused by information asymmetry that could harm their rights and interests.

Dedicated unit for whistleblowing: : **Audit Office**

Whistleblowing email address: report@msscrops.com

|| Complaint System Communication and Promotion ||

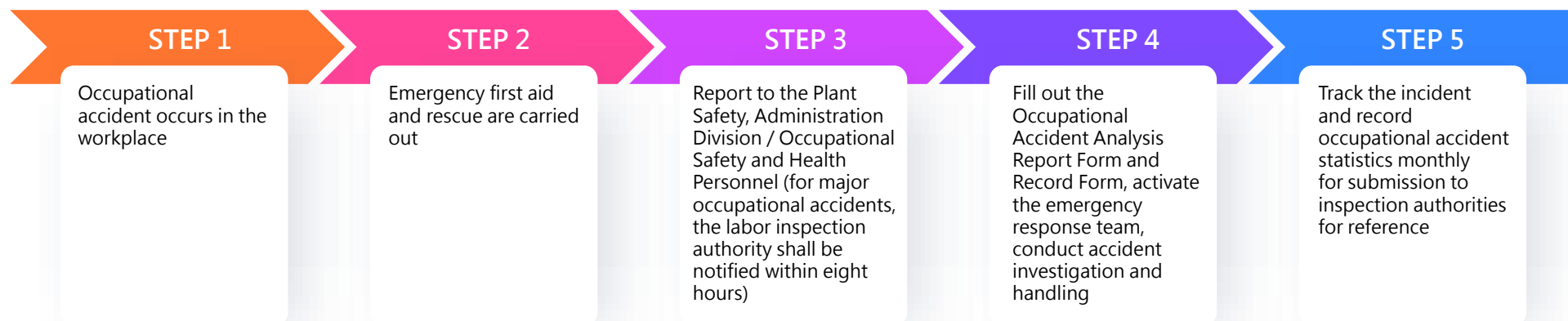
Steps for Complaint Communication and Promotion	Target	Promotion Methods		Promotion Frequency
Step 1 : Introduction of Complaint Communication Channels	All employees	Company internal website		Irregular training sessions
Step 2 : Complaint Process Promotion	All employees	New employee orientation	Company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

4.4 Occupational Health and Safety

4.4.1 Occupational Safety and Health Management

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 has established the "Occupational Safety and Health Management Plan" and the "Safety and Health Work Code," which apply to all employees and non-employee workers at all MSScorps sites. Occupational safety and health affairs at MSScorps are overseen by the Administration Division, which designates responsible personnel to supervise and implement occupational safety and health management programs. Although MSScorps' business nature does not fall under the definition of a hazardous workplace as defined in the "Regulations for Review and Inspection of Hazardous Workplaces," the Company nevertheless actively implements workplace safety management. In accordance with the relevant provisions of the "Occupational Safety and Health Act," MSScorps classifies and defines the levels of occupational accident severity and has established a reporting process to ensure immediate response and notification when an accident occurs to safeguard worker safety. In the case of a major occupational accident, MSScorps shall report it to the labor inspection authority as required by law, and the site shall not be moved or altered without authorization. If an occupational accident occurs in any workplace, the personnel in charge must immediately notify the Administration 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 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. MSScorps has also formulated the "Contractor Environmental Safety and Health Code" and the "Contractor Safety and Health Management Regulations," which include "General Environmental, Safety, and Health Precautions for Workplaces." All contractors are required to sign the "Contractor Safety and Health Compliance Commitment" during the construction period to ensure compliance with MSScorps' safety and health regulations and jointly maintain a safe and secure work environment.

|| Main Process for Occupational Accident Reporting ||



4.4.2 Identification of Occupational Safety and Health Hazards

To identify hazards related to MSScorps' activities, products, and services, the Company has also established, in accordance with regulations, a risk and hazard assessment and identification process within the four major occupational safety and health plans. This applies to all plant operation personnel. Supervisors of each unit are responsible for completing the risk assessment forms. Plant safety personnel and physicians conduct on-site evaluations to perform hazard assessments and classification control, and based on the analysis results, improvement plans are implemented. Selected improvement measures are re-evaluated annually to monitor 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."

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.

|| 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 2024 statistics, there were 0 colleagues requiring a medical consultation (medium-to-high risk); 7 colleagues were recommended for medical consultation, and consultations have been arranged in 2025.
Prevention of Ergonomic Hazards	<ul style="list-style-type: none"> 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 6 respondents scored above 3 points on the questionnaire. After diagnosis, no direct correlation to work was found.
Prevention of Unlawful Infringement during Duty Execution	<ul style="list-style-type: none"> 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.

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. For operations involving hazardous materials, MSSCorps strictly implements pre-job education and training for high-risk operations. Employees receive high-risk hazardous material operation training upon joining the Company 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. In 2024, there were no major abnormal occupational accidents in MSSCorps laboratories throughout the year.

MSSCorps has obtained ISO/IEC 17025 laboratory quality management system certification. In accordance with the Occupational Safety and Health Act, personnel workplace environment monitoring is conducted every six months, and environmental monitoring reports are prepared to understand actual workplace conditions, assess workers' exposure risks, and take follow-up actions based on monitoring results to ensure workplace safety. Third-party certification institutions conduct testing on 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. Test results indicate no identified occupational injury risk factors. In addition, 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, new employees receive training on occupational safety and health regulations during onboarding, while current employees receive annual training to strengthen 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
Environmental Monitoring Report	Zhubei FA	Zhubei Plant 2	RA Verification Center

◆ 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 2024, no occupational diseases or accidents involving contractors occurred.

|| 2024 Environmental Safety and Health Education and Training ||

Training Item	Number of employees	Total Training Hours (single session hours × number of participants per session)
Occupational Safety and Health Education and Training	586	586 hours
Category A Supervisor Refresher Training	1	6 hours
Fire Prevention Personnel Retraining	2	12 hours
First Aid Personnel Initial Training	12	192 hours
First Aid Personnel Refresher Training	0	0 hours (no employees reached the three-year threshold for first aid safety and health retraining this year)
Occupational Safety and Health Management Personnel On-the-Job Refresher Training	1	12 hours
Firefighting Self-Defense Team Training	40	8 hours
Total	642	816 hours

4.4.3 Occupational Injuries and Occupational Diseases

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 2024, no occupational injuries or occupational diseases occurred among MSScorps employees or contractors, and the number of deaths caused by occupational injuries or diseases was zero. 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 2024 are as shown in the table below. Each site reports monthly injury statistics, which are monitored and tracked by dedicated personnel 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 2024, no major violations (fines exceeding NTD 1 million) occurred in the management of on-site contractors.

|| Employee Occupational Injury Statistics Table ||

Item	Male employees	Female employees
Recordable Occupational Injury Cases	0	0
Number of Severe Occupational Injuries	0	0
Number of Deaths Caused by Occupational Injuries	0	0
Number of Occupational Disease Cases	0	0
Total Working Hours (hours)	785,899	442,762
Total Lost Days	0	0
Disabling Injury Frequency Rate (FR)	0%	0%
Disabling Injury Severity Rate (SR)	0%	0%
Rate of Recordable Occupational Injuries	0%	0%
Rate of Severe Occupational Injuries	0%	0%
Rate of Deaths Caused by Occupational Injuries	0%	0%
Occupational Disease Rate (ODR)	0%	0%
Absence Hours	5,972.5	6,124.5
Absence Rate	0.76%	1.38%

Note 1 : Rate of Recordable Occupational Injuries = (Number of Recordable Occupational Injuries / Total Working Hours) * 200,000.

Note 2 : Severe Occupational Injuries are defined under Taiwan' s regulations or GRI standards as injuries resulting from occupational accidents that render workers unable or difficult to recover to their pre-injury health condition within six months.

Note 3 : Absence Rate = ((Occupational Injury and Sick Leave + General Sick Leave + Personal Leave) / Total Working Hours) × 100%. The overall absence rate for 2024 was 0.98%.

Note 4 : Disabling Injury Severity Rate (SR) = (Total Lost Workdays / Total Working Hours) * 1,000,000.

Note 5 : Disabling Injury Frequency Rate (FR) = (Number of Disabling Injuries / Total Working Hours) * 1,000,000.

4.4.4 Health Promotion Measures

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.

◆ Health Examinations and Medical Consultations

MSScorps conducts health examinations for all employees every two years. In addition to offering employee health check benefits superior to legal requirements, employees with abnormal results in overwork or overload assessments receive follow-up management and improvement plans. On-site medical personnel assist in providing health guidance and continuous follow-up, while MSScorps also collaborates with designated clinics to provide various medical services such as first aid stations, occupational disease clinics, labor health examinations, and general outpatient services. Professional contracted medical staff also visit MSScorps regularly to provide consultation services. In 2024, employee health examinations were conducted as planned. For medical consultations, the on-site occupational health service physician visited once every three months, all of which were completed as scheduled.

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 2023 to February 2024, a total of 365 employees received health examinations, an increase of 89 employees compared to 276 in 2023, demonstrating MSScorps' commitment to promoting employee physical health.

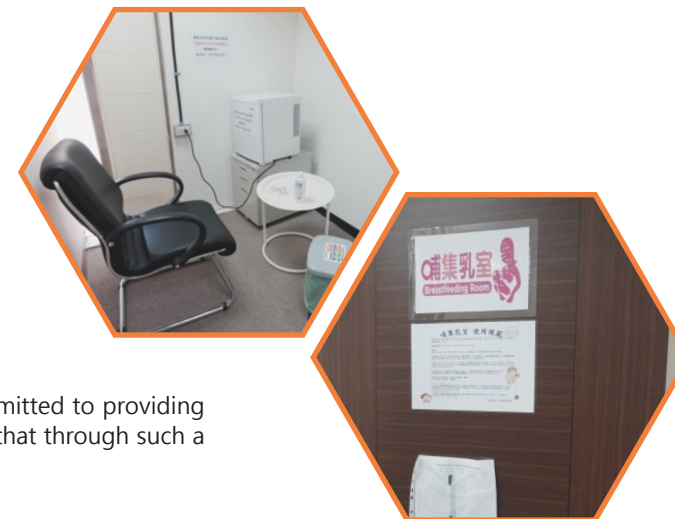


2024 Statistics on the Number of Medical Consultation Uses

Consultation Item	Number of Uses
Maternal Protection	5
Health Examination Consultation	62
New Employee Health Check	29
Psychological Case	0
Personal Consultation	1
Total	97

◆ Maternal Health Protection

Occupational health and safety at MSSCorps are currently planned by certified occupational safety professionals within the Administration Management Department. The Company has established an employee protection plan and, in accordance with regulations, formulated and implemented four major occupational safety and health prevention programs. Among them, the “Workplace Maternal Health Protection Program” provides two-stage assessments during pregnancy and after childbirth for female employees. In addition, MSSCorps has set up a nursing room and provides access to designated childcare centers, ensuring a secure working environment for female employees.



◆ Workplace Optimization

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.



◆ Fire Drill Practice

MSSCorps has established the “Safety and Health Emergency Response Code” and “Emergency Response Procedure” 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 2024, two emergency response drills were conducted, including a daytime self-defense fire 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, are also carried out. Additionally, since MSSCorps’ headquarters is located in a leased building, regular annual fire drills and equipment inspections are conducted in accordance with the building’s fire safety regulations. Through simulated disaster response exercises, personnel are ensured to react correctly and promptly according to the emergency response procedures, minimizing the impact of accidents.

◆ Occupational Safety and Health Expenditures

To ensure employees' overall work safety, MSSCorps has devoted great effort to creating a safe work environment. In 2024, occupational safety and health expenditures totaled NT\$1,080,589, including "Employee Health" NT\$971,784, "Occupational Safety" NT\$18,400, and "Occupational Environment" NT\$90,405. These covered employee health management, medical equipment costs, occupational safety and health training, epidemic prevention supplies, and environmental safety maintenance equipment and inspections, among other items.

Category (Safety/Health/ Environment)	Item	Amount (NT\$)
Health	2024 Employee Health Examination Fees	September 2023–February 2024 Health Examinations (Cross-Year) September–December 2023 expenses: NT\$3,040,000 January–February 2024 expenses: NT\$610,900
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\$14,584 Hsinchu Science Park Employee Clinic Health Maintenance Fees: NT\$190,980 Clinic Service Fees: NT\$127,320
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\$18,400 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):	None in 2024
Safety	Employee Radiation Dosimeter Fees	Radiation Dosimeter Testing Fees: NT\$6,720 per year

Appendix

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Appendix 2 : SASB Standards Index: MSScorps Taiwan Operations Site (Professional & Commercial Services Sector)	137
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Appendix 4 : Task Force on Climate-Related Financial Disclosures (TCFD) Framework and Climate-Related Information Index for Listed Companies	140
Appendix 5 : Limited Assurance Report by Certified Public Accountant	142
Appendix 6 : Greenhouse Gas Statement Assurance Report by Certified Public Accountant	143

【Statement of Use】 MSScorps Co., Ltd. has published the 2024 Sustainability Report in accordance with the GRI Standards. The data covers the period from January 1 to December 31, 2024.

◆ 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		21
2-2	Entities included in the organization's sustainability reporting	About this report		04
2-3	Reporting period, frequency, and contact information	About this report		04
2-4	Restatements of information	-		
2-5	External assurance / verification	About this report		04
Activities and workers				
2-6	Activities, value chain and other business relationships	About MSScorps 1.3.1 Supplier Management		21 47
2-7	Employees	4.1.2 Workforce Composition		110
2-8	Non-employee workers	4.1.2 Workforce Composition		110
Governance				
2-9	Governance structure and composition	Sustainable development strategy 3.1.1 MSScorps Organizational Structure 3.1.2 Operation of the Board of Directors and Functional Committees		06 75 78
2-10	Nomination and selection of the highest governance body	3.1.2 Operation of the Board of Directors and Functional Committees		78

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
2-11	Chair of the highest governance body	3.1.2 Operation of the Board of Directors and Functional Committees		78
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable development strategy Stakeholder engagement 3.1.1 MSScorps Organizational Structure		06 11 75
2-13	Responsible person for managing impacts	Sustainable development strategy 3.1.1 MSScorps Organizational Structure		06 75
2-14	Role of the highest governance body in sustainability reporting	Sustainable development strategy		06 75
2-15	Conflicts of interest	3.1.2 Operation of the Board of Directors and Functional Committees		78
2-16	Communication of key material events	3.1.2 Operation of the Board of Directors and Functional Committees		78
2-17	Collective knowledge of the highest governance body	3.1.2 Operation of the Board of Directors and Functional Committees		78
2-18	Performance evaluation of the highest governance body	3.1.3 Board Performance Evaluation		84
2-19	Remuneration Policy	-	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. For the remuneration of the Board of Directors and senior executives, please refer to the 2024 Annual Report.	
2-20	Remuneration determination process	3.1.3 Board Performance Evaluation		84

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
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		05
2-23	Policy commitments	3.2 Ethical Corporate Management 4.3. Human Rights		86 116
2-24	Inclusion of policy commitments	3.2 Ethical Corporate Management 4.3. Human Rights		86 116
2-25	Procedures for remediation of negative impacts	Management of material topics 1.1.1 Climate Action 4.3.2 Human Rights Due Diligence		19 26 117
2-26	Mechanisms for seeking advice and raising concerns	4.3.2 Human Rights Due Diligence 3.2.1 Ethical Management and Whistleblowing Mechanism		117 87
2-27	Regulatory Compliance	3.3.1 Regulatory Compliance System		88
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		11
2-30	Collective bargaining	-	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 Standards	Disclosure Items	Corresponding Section	Description	Page Number
GRI 3: Material Topics 2021				
Disclosure of material topics				
3-1	Process for determining material topics	Identification of material topics		14
3-2	List of material topics	Identification of material topics		14
3-3	Material topic management	Sustainable development strategy Management of material topics		6 14
GRI 200: Economic Disclosures				
GRI 201: Corporate Governance 2016				
GRI201-1	Direct economic value generated and distributed by the organization	Business performance		22
GRI201-2	Financial impacts, risks, and opportunities arising from climate change	1.1.1 Climate Action		26
GRI 202: Market Presence 2016				
GRI202-1	Ratio of standard entry-level wage to local minimum wage by gender	4.1.1 Talent Recruitment		104
GRI 204: Procurement Practices 2016				
GRI204-1	Proportion of spending on local suppliers	1.3.1 Supplier Management		47
GRI 205: Anti-corruption 2016				
GRI205-3	Confirmed incidents of corruption and actions taken	3.2 Ethical Corporate Management		86
GRI 206: Anti-competitive Behavior 2016				
GRI206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.2 Ethical Corporate Management		86
GRI 300: Environmental Disclosures				
GRI 302: Energy 2016				
GRI302-1	Energy consumption within the organization	1.2.1 Energy Policy and Management		39

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
GRI 303: Water and Effluents 2018				
GRI303-3	Water withdrawal	1.2.3 Water Resource Policy and Management	Since the Comapny’ 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.	41
GRI303-4	Water discharge	1.2.3 Water Resource Policy and Management		41
GRI303-5	Water consumption	1.2.3 Water Resource Policy and Management		41
GRI 305: Emissions 2016				
GRI305-1	Direct (Scope 1) GHG emissions	1.1.2 GHG Emissions and Management		37
GRI305-2	Indirect (Scope 2) GHG emissions	1.1.2 GHG Emissions and Management		37
GRI 306: Waste 2020				
GRI306-3	Generation of waste	1.2.4 Waste Policy and Management		42
GRI 400: Social Disclosures				
GRI 401: Employment 2016				
GRI401-1	New employee hires and employee turnover	4.1.2 Workforce Composition		110
GRI401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	4.1.4 Employee Benefits System		112
GRI 403: Occupational Health and Safety 2018				
GRI403-1	Occupational safety and health management system	4.4.1 Occupational Safety and Health Management		122
GRI403-2	Hazard identification, risk assessment, and incident investigation	4.4.2 Identification of Occupational Safety and Health Hazards		123
GRI403-3	Occupational health services	4.4.4 Health Promotion Measures		127

GRI Standards	Disclosure Items	Corresponding Section	Description	Page Number
GRI403-5	Worker training on occupational safety and health	4.4.2 Identification of Occupational Safety and Health Hazards		123
GRI403-6	Worker health promotion	4.4.4 Health Promotion Measures		127
GRI403-7	Prevention and mitigation of occupational safety and health impacts directly linked to business relationships	4.4.1 Occupational Safety and Health Management		122
GRI403-9	Occupational injuries	4.4.3 Occupational Injuries and Occupational Diseases		123
GRI 418: Customer Privacy 2016				
GRI418-1	Substantiated complaints concerning breaches of customer privacy or loss of customer data	3.5.3 Customer Privacy Protection		102

◆ 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
Information Security	Description of methods for identifying and addressing information security risks	Qualitative	SV-PS-230a.1	3.5.2 Information Security Management Measures	95
	Description of policies and practices for collecting, using, and retaining customer information	Qualitative	SV-PS-230a.2	3.5.3 Customer Privacy Protection	102
	(1) Number of data breaches	Qualitative	SV-PS-230a.3	3.5.2 Information Security Management Measures	95
	(2) Percentage involving customers' confidential business information (CBI) or personally identifiable information (PII) (3) Number of affected customers			3.5.3 Customer Privacy Protection	102
Workforce diversity and engagement	(1) Percentage of gender and racial diversity among executive management and other employees	Quantitative	SV-PS-330a.1	4.1.2 Workforce Composition	110
	(1) Voluntary and (2) involuntary employee turnover rate	Quantitative	SV-PS-330a.2	4.1.2 Workforce Composition	110
	Percentage of employee engagement	Quantitative	SV-PS-330a.3	In 2024, the employee engagement survey has not yet been conducted; it will be gradually planned and implemented in the future.	
Business ethics	Description of approaches to ensuring business ethics	Qualitative	SV-PS-510a.1	3.2 Ethical Corporate Management	86
	Total monetary losses resulting from legal proceedings related to business ethics	Quantitative	SV-PS-510a.2	3.2 Ethical Corporate Management 3.3.1 Regulatory Compliance System	86 88

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	110
Employee working hours, presented as billable percentage	Quantitative	SV-PS-000.B	4.1.3 Remuneration and Performance Evaluation	111

◆ 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 2024, total energy consumption amounted to 34,719.2 GJ. Purchased electricity accounted for 93.40% of total energy consumption. In Taiwan, MSScorps used energy but did not utilize renewable energy.	39
2	Total water withdrawal and total water consumption	1.2.3 Water Resource Policy and Management	MSScorps's water source was Taiwan Water Corporation. In 2024, total water withdrawal was approximately 12.8 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.	41
3	Weight and recycling percentage of hazardous waste generated	1.2.4 Waste Policy and Management	For hazardous waste statistics, please refer to 1.2.4 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.	42
4	Description of types, numbers, and rates of occupational injuries	4.4.3 Occupational Injuries and Occupational Diseases	In 2024, 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%.	126
5	Disclosure of product life cycle management: including the weight of discarded products and electronic waste, and the percentage recycled (Note 1)	-	Not applicable. MSScorps primarily provides analytical services.	


No.	Disclosure Items	Corresponding Section	Description	Page Number
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.	47
7	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	3.2 Ethical Corporate Management	In 2024, MSSCorps had no occurrences of corruption, discrimination, or violations related to anti-competition, antitrust, or monopoly practices.	86
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 2024 was NT\$1,442,407 thousand.	

◆ Appendix 4 : Task Force on Climate-Related Financial Disclosures (TCFD) Framework and Climate-Related Information Index for Listed Companies

Recommended Disclosures under TCFD		Climate-Related Information for Listed Companies	Corresponding Section	Page Number
Governance				
TCFD 1(a)	Describe the board’ s oversight of climate-related risks and opportunities.	1. Explain the supervision and governance of climate-related risks and opportunities by the board of directors and management.	1.1.1 Climate Action	26
TCFD 1(b)	Describe management’ s role in assessing and managing climate-related risks and opportunities.			26
Strategy				
TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. Explain how the identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, long-term).	1.1.1 Climate Action	26
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization’ s businesses, strategy, and financial planning.	3. Explain the financial impacts of extreme weather events and transition activities.	1.1.1 Climate Action	26
		7. If an internal carbon price is used as a planning tool, explain the basis for setting the price.	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.	5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts used should be explained.	MSScorps has not used scenario analysis to assess resilience to climate change risks.	

Recommended Disclosures under TCFD		Climate-Related Information for Listed Companies	Corresponding Section	Page Number
Risk Management				
TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	4. Explain how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	1.1.1 Climate Action	26
TCFD 3(b)	Describe the organization' s processes for managing climate-related risks.			26
TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.			26
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.	6. 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.	1.1.1 Climate Action	26
TCFD 4(b)	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	9. Greenhouse gas inventory and assurance status.	MSScorps plans to complete a company-wide greenhouse gas inventory by 2026 and 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.	8. 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.	1.1.2 GHG Emissions and Management	37 39

◆ Appendix 5 : Limited Assurance Report by Certified Public Accountant

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會計師有限確信報告

汎鹼科技股份有限公司 公鑒：

本會計師接受汎鹼科技股份有限公司（以下簡稱「汎鹼公司」）之委託，對汎鹼公司民國一一三年度（2024年度）永續報告書（以下簡稱「報告書」）中所揭露之特定績效指標（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

汎鹼公司依據「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資訊加強揭露永續績效指標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

汎鹼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一一三年度（2024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，以確保報告書所報導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「非歷史財務資訊查核或鑑證之確信案件」規劃並執行工作，以對第二段所述之確信標的資訊是否存在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，對與有限確信標的資訊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，惟其目的並非對汎鹼公司民國一一三年度（2024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

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

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KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

 所執行程序之彙總說明

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：

- 取得汎鹼公司民國一一三年度（2024年度）報告書，並閱讀其內容；
- 如該汎鹼公司管理階層及相關員工，以瞭解用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，或於必要時檢視針對相關文件，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在重大錯誤或不實表達之範圍並評估其潛在風險，設計足夠且適切之確信程序暨評估確信標的資訊之表達。本會計師相信此項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案件風險之瞭解及考量低於對合理確信案件者，所執行程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小，因此有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。

先天限制

汎鹼公司民國一一三年度（2024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汎鹼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之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，汎鹼公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該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
民國一四四年九月十日

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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	1.2.1 能源政策與管理	2024年合計能源使用34,719.1 GJ，外購電力佔總能源消耗93.40%，汎鹼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 第一 耗能源總量、外 購電力百分比 及再生能源使用 率
2	1.2.3 水資源政策 與管理	汎鹼科技取水來源為台灣自來水公司，2024年總取水量約12.8百萬公升（千立方公尺），因汎鹼科技用水皆為生活用水，無生產製造、農需灌溉用水情形；民生用水於使用後排入下水道進入污水處理，故排放並無耗水量，即取水與排水量一致。	作業辦法附表一 之十四編第二 總取水量及總耗 水量
3	1.2.4 廢棄物政策 與管理	有害廢棄物重量：0.96公噸 有害廢棄物回收百分比：0%	作業辦法附表一 之十四編第三 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	2024年汎鹼科技員工與承攬商並無發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及比例分別為0人及0%。	作業辦法附表一 之十四編第四 說明職業災害類 別、人數及比率
5	3.2 誠信經營	2024年汎鹼科技無發生任何貪腐、歧視，及違反競爭、反托拉斯、壟斷等相關行為。	作業辦法附表一 之十四編第七 因貪及競爭行為 係相關的法律 訴訟而造成的金 額損失及總額

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◆ Appendix 6 : Greenhouse Gas Statement Assurance Report by Certified Public Accountant



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溫室氣體聲明確信報告

汎鈺科技股份有限公司 公鑒：

本執業人員受託執行汎鈺科技股份有限公司（以下簡稱「汎鈺公司」）民國一十三年一月一日至十二月三十一日溫室氣體盤查報告書（以下簡稱「溫室氣體聲明」）之類別1直接溫室氣體排放與類別2能源間接排放之有限確信案件（以下簡稱「類別1及類別2」），案件詳列於附件一。

公司對溫室氣體聲明之責任

汎鈺公司之責任係依照世界永續發展協會(WBCSD)及世界資源研究院(WRI)發布之「The Greenhouse Gas Protocol A Corporate Accounting and Reporting Standard 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，且設計、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。如汎鈺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，以及報導之數值須彙集不同溫室氣體之排放。

執業人員之獨立性及品質管理規範

本執業人員及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。本執業人員所隸屬會計師事務所遵備品質管理準則，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

類別1及類別2-有限確信

本執業人員之責任係依照確信準則3410號「溫室氣體聲明之確信案件」規劃及執行類別1及類別2之有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述汎鈺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鈺公司採用GHG Protocol編製溫室氣體聲明之妥適性、評估溫室氣體聲明導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因應，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。

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本執業人員對第一段所述汎鈺公司溫室氣體聲明之類別1及類別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、量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：

1. 已透過查詢，取得對汎鈺公司與排放量及報導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、取得該等控制作業付諸實行之證據或測試其有效性。
2. 已評估汎鈺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，以評估汎鈺公司所作之估計。
3. 已實地訪查1個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及該等據點所適用之相關假設。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用以蒐集及彙整設施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，本執業人員不對汎鈺公司類別1與類別2排放於所有重大方面，是否依照世界永續發展協會(WBCSD)及世界資源研究院(WRI)發布之「The Greenhouse Gas Protocol A Corporate Accounting and Reporting Standard 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。

合理確信意見及有限確信之結論

類別1及類別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鈺公司民國一十三年一月一日至十二月三十一日溫室氣體聲明之類別1及類別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，本執業人員將不負就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：陳政學
會計師：黃海寧

事務所地址：台北市信義路五段七號六十八樓
中華民國 一四年 九月 五日

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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)
類別1：直接溫室氣體排放和移除	206.8646
類別2：輸入能源	4268.6882
合計	4475.5528



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