

# MSS CORPS

## 2023 SUSTAINABILITY REPORT

Leading Expert in advanced semiconductor process analysis.  
For Innovative Service and Social Cohesion.





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## About the Report (GRI 2-2 、 2-3)

The Report is the sustainability report that MSScorps CO., LTD. (hereinafter referred to as MSScorps or the Company) published the third year to demonstrate the Company's goals and actions towards sustainable development and hope all sectors can understand MSScorps's behaviors related to sustainability in depth. In the future, we will regularly publish a sustainability report every year. The Report discloses MSScorps' performance and accomplishment on ESG in 2023 (January 1, 2023, to December 31, 2023), and it is the same period as the duration of annual financial statements. To provide readers more comprehensive performance data, part of content covers the information in the past years and in 2024.

## Accordance and Scope of the Preparation

The Report follows the Universal standards, Sector standards, and Topics standards published by Global Reporting Initiative (GRI) (hereinafter collectively referred to GRI Standards) as well as "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" published by Taiwan Stock Exchange Corporation for report preparation. Besides, it is supplemented by SASB Standards- Professional & Commercial Services published by Sustainability Accounting Standards Board (SASB). MSScorps' business spreads all over the world, and the scope of disclosure in the Report is based on its important operating site, Taiwan HQ, excluding operating sites in Shanghai, Nanjing and Japan that are covered in the Company's parent company only financial statements. The financial figures cited are from the annual financial statements audited by certified public accountants, using NTD as the unit.

## Report Cycle

MSScorps Sustainability Report will be published regularly every year.

The publication date of the report this year (2023) is in August 2024.

The scheduled publication date of the report next year (2024) is August 2025.

## Report Preparation Process

Responsible person at each department and office carry out data statistics and analysis for the Report to implement performance disclosure of ESG plans. After departmental managers and unit supervisors confirm the correctness of the content, it is then included into the Report before summarizing and drafting by the Department of Finance and Department of Accounting. After being reviewed and approved by Chief Financial Officer, the finalized version will be reported to the Chairman. The information in the sustainability report has been approved by senior managers and commissioned to a CPAs firm for assurance.

## Contact Details

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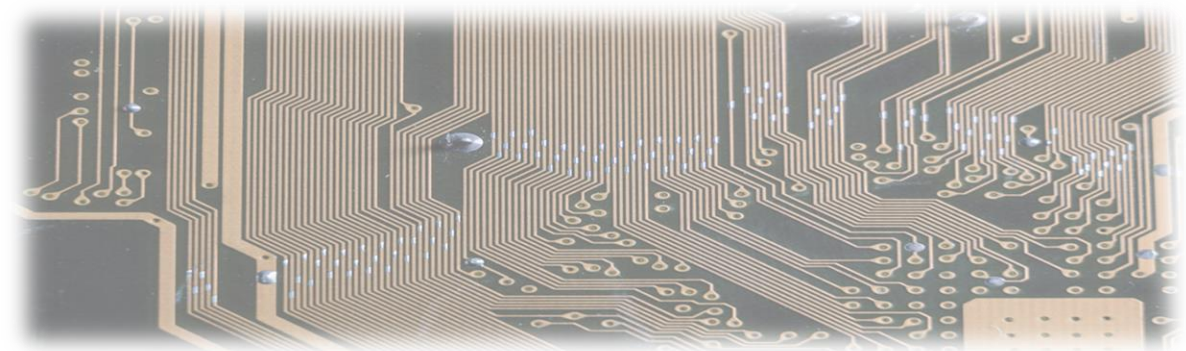
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## Message from the Chairman (GRI 2-22)

**Continuous investment in research and development, along with the enhancement of talent retention plans, injects growth momentum into the company's operations.**

With the adoption of Gate-All-Around (GAA) transistor structures at advanced semiconductor process technology nodes, MSScorps CO., LTD. anticipates increased complexity and demand for materials analysis techniques. Leveraging its key patents and analytical methodologies in the field of materials analysis (MA), MSScorps focuses its operations on the Taiwanese market, the global hub for semiconductor R&D. The company plans to drive future operational growth by investing in equipment acquisition, employee recruitment and training programs.

### Corporate culture and sustainable development, rooted in Taiwan with a global perspective.

From the beginning, we hoped that all members would be as closely bonded as carbon atoms in carbon nanotubes, creating a unique corporate culture and vitality. We continuously strengthen our professionalism and service enthusiasm. By August 2022, we became a public listing company. With shareholder investment, we expanded our business footprint. We are committed to undertaking various corporate social responsibilities, promising and practicing corporate sustainability for all stakeholders. MSScorps upholds integrity as the highest governance principle, maintaining close communication with directors and transparency with shareholders. We value our customers' R&D confidentiality, enhancing cybersecurity annually. We continuously care for the underprivileged through charitable donations, invest in talent cultivation and training, and provide employees with a transparent and fair competitive salary. Besides actively investing in Taiwan, we have recently started exploring overseas markets, aiming to serve more customers and become an important R&D partner, thereby enhancing our R&D capabilities and contributing to revenue, sharing in the prosperity of MSScorps.



Chairman **Liu, Chi-Lun**

## ESG Governance & Strategy



### Sustainability Performance

Dimension	Sustainable Development Goals (SDGs)	Performance in 2023
Environment	   	<ul style="list-style-type: none"> <li>There was no violation against environmental laws or regulations in 2023.</li> <li>The statistical scope of greenhouse gas, water consumption, and waste over all the operating sites in Taiwan (100%).</li> <li>There was no critical quality and security abnormal incidents in our suppliers in 2023.</li> </ul>
Society	     	<ul style="list-style-type: none"> <li>The accumulated spending on public welfare activities was NT\$600,000.</li> <li>There was no occupational injury this year.</li> </ul>
Governance, Economy, and Innovative Services	   	<ul style="list-style-type: none"> <li>Operating income achieved NT\$1.88 billion and the growth rate achieved 8.93%.</li> <li>There was no critical violation in 2023.</li> <li>We published 4 articles of industry-academia cooperation performance literature in 2023.</li> <li>We submitted 5 patent applications in 2023.</li> <li>There was no critical deficiency found through the internal audit in 2023.</li> </ul>



### Awards and Achievements

2020.04	Successfully developed the new generation transistor analysis technology (GAA).
2019.11	Successfully developed the precision measuring technology.
2018.10	Won Awarded the 27th National Award of Outstanding SMEs from Ministry of Economic Affairs(MOEA).
2018.08	Successfully developed the precision analysis for low k material topography.
2018.02	Successfully developed the extreme ultra-violet photoresist (EUV PR) analysis solution.
2017.07	Successfully developed the photoresist protection method during the observation with electron microscopy.
2016.12	Successfully developed the low temperature atomic layer deposition (LT-ALD) technology.
2016.02	Successfully developed high-resolution ingredient analysis method and technology.
2015.06	Successfully developed the ultra-thin test of 5 nano for analyzing the features of the advanced process.



## Sustainable Strategy Management

The company spirit of MSScorps Co., Ltd. is MSS. Our professional masterly (M) team provide spirited (S) services to bring up satisfied (S) customers. Besides, the Company's LOGO is designed by the characters of MSS integrating with the structure of carbon nanotube. MSScorps expects our employees working closely with each other like the carbon atoms in the carbon nanotube and are as tough and flexible as them to continue strengthening professional and passionate characteristics and become a good partner of customers for R&D analysis.



## Vision of Sustainable Development

The company spirit of MSScorps is MSS, and it also represents infinity. We expect the Company has infinite possibilities on the path of sustainable development. While the business grows rapidly, our ESG impacts enhance as well. We want to achieve co-prosperity in the cooperation of sustainable management with all the stakeholders of MSScorps.

MSS → ∞

Company spirit

**M**asterly-professional team

**S**pirited-enthusiastic services

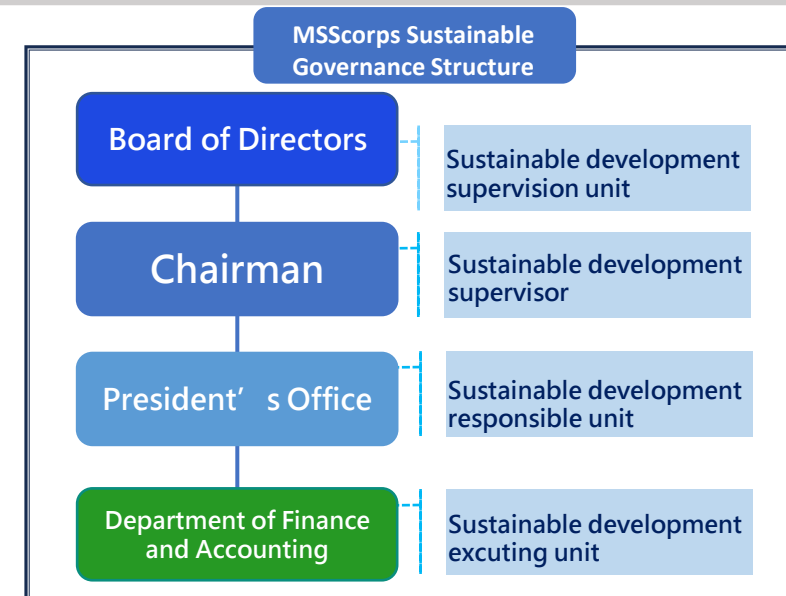
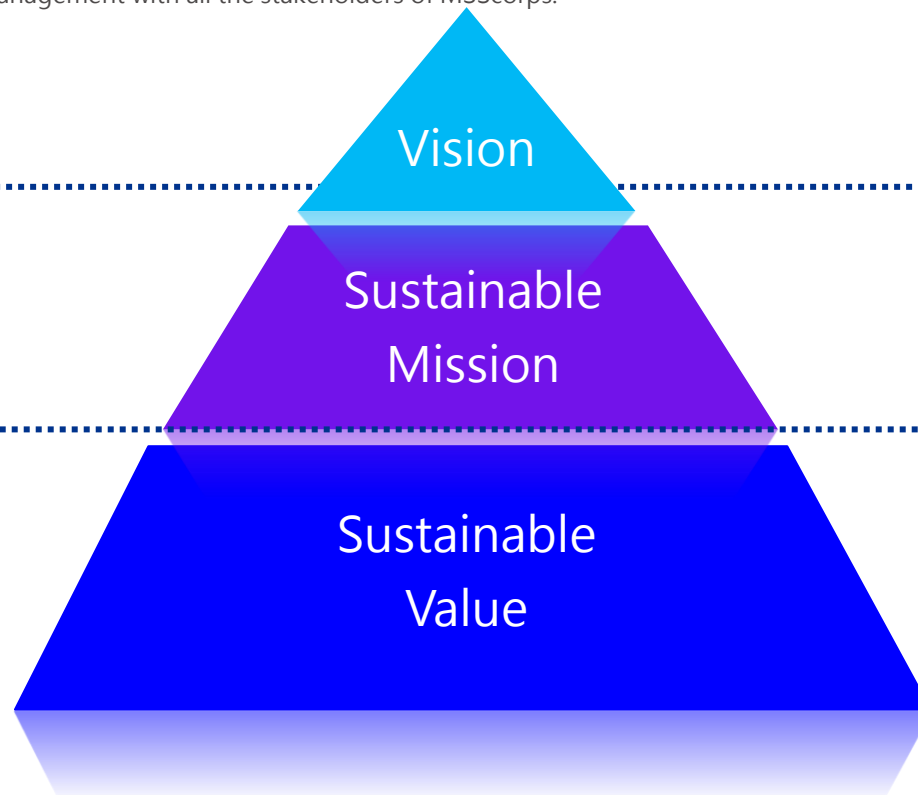
**S**atisfaction-satisfied customers

Core specialty

**M**aterial

**S**cience Analysis

**S**ervice



Leader of the high-end manufacturing process analysis for semiconductors.

- ◆ M - Environmental Management
- ◆ S - Government Supervision
- ◆ S - Social Prosperity
- ◆ ∞ - Innovative services and unlimited development potential.

The same as the characteristic of carbon nanotube, we create sustainable value for MSScorps.

Extensibility: Continuous expansion and comprehensive analysis services.

Stability: Steady corporate governance and sustainable management. Thermal conductivity: Exerting sustainable impact on suppliers and partners.

Toughness: Strong information security and business secret protection management.

Plasticity: Innovative technology development and system optimization.

Closeness: Actively involve with social care and bring employee relationship closer.





## Sustainable Governance and Goals (GRI 2-9 · 2-12 · 2-13 · 2-14)

MSSCorps established "Sustainable Development Practice Principles" in 2022 to move towards the vision of sustainable management. While expanding the business performance, we consider positive impacts on governance, environment, and society to develop strategies of corporate sustainability.

In 2023, the Board of Directors took the responsibility of supervising the sustainable development in MSSCorps. The responsible department for sustainable development decision is the President's Office, and Department of Finance and Department of Accounting are in charge of the implementation of ESG plans and the preparation of the Board of Directors. Before the publication of the annual report, it will be submitted to the Board of Directors for approval.

### Short-term, medium, and long-term goals for sustainable development

Core	Achievements in 2023	Short-term goals (1 year)	Medium and long-term goals (2-10 years)	Corresponding material issues
Corporate Governance and Risk Management	<ul style="list-style-type: none"> <li>The attendance rate of the Board of Directors and functional committees achieves 90% or above.</li> <li>Assisting directors to participating in functional training courses 6 hours in 2023.</li> <li>Completion rate of integrity and ethics education training at the governance unit achieves 90% or above.</li> <li>Completion rate of new employee integrity and ethics education training achieves 90% or above.</li> <li>Signing rate of supplier code of conduct and ethical regulation commitment letter achieves more than 85%.</li> <li>Zero critical deficiency found in the internal audit.</li> <li>Completion rate of information security training among managers and employees in the Company achieves 100%.</li> <li>Executing 5 information security drills in 2023.</li> <li>The number of being successfully hacked in 2023 is 0 time.</li> <li>The number of information security reporting of level 3 or above in 2023 is lower than 1 time.</li> </ul>	<ul style="list-style-type: none"> <li>The attendance rate of the Board of Directors and functional committees achieves 90% or above.</li> <li>Assisting directors to participating in functional training courses; at least 6 hours every year.</li> <li>Completion rate of integrity and ethics education training at the governance unit achieves 90% or above.</li> <li>Completion rate of new employee integrity and ethics education training achieves 90% or above.</li> <li>Signing rate of supplier code of conduct and ethical regulation commitment letter achieves 85% or above.</li> <li>Zero critical deficiency found in the internal audit.</li> <li>Establishing "Risk Management Practice Principles".</li> <li>Completion rate of information security training among managers and employees in the Company achieves 90% or above.</li> <li>Executing at least three information security drills in a year</li> <li>The number of being successfully hacked in a year is lower than 1 time.</li> <li>The number of information security reporting of level 3 or above in a year is lower than 1 time.</li> </ul>	<ul style="list-style-type: none"> <li>The attendance rate of the Board of Directors and functional committees achieves 95% or above.</li> <li>Assisting directors to participating in functional training courses; at least 6 hours every year. Among that, it includes courses related to sustainability at least 2 hours.</li> <li>Completion rate of integrity and ethics education training at the governance unit achieves 95% or above.</li> <li>Completion rate of new employee integrity and ethics education training achieves 95% or above.</li> <li>Signing rate of supplier code of conduct and ethical regulation commitment letter achieves 90% or above.</li> <li>Zero critical deficiency found in the internal audit.</li> <li>Enhancing risk identification management performance.</li> <li>Completion rate of information security training among managers and employees in the Company achieves 90% or above.</li> <li>Executing at least three information security drills in a year.</li> <li>The number of being successfully hacked in a year is lower than 1time.</li> <li>The number of information security reporting of level 3 or above in a year is lower than 1 time.</li> </ul>	Customer privacy, Information security, Ethical management



## Sustainable Governance and Goals (GRI 2-9 、 2-12 、 2-13 、 2-14) (Continued)

### Short-term, medium, and long-term goals for sustainable development

Core	Achievements in 2023	Short-term goals (1 year)	Medium and long-term goals (2-10 years)	Corresponding material issues
Climate Strategy and Environmental Management	<ul style="list-style-type: none"> <li>In 2023, we conducted two supplier evaluations, achieving a 100% pass rate. All procurement targets were suppliers who passed the evaluations.</li> <li>In 2023, there were no incidents of violations of environmental regulations.</li> <li>In 2023, we provided a subsidy of 8,000 NTD for the purchase of electric scooters to full-time employees, benefiting a total of six employees.</li> </ul>	<ul style="list-style-type: none"> <li>From 2023, we aim to purchase green energy at a premium every year for the annual growth of 3% power consumption.</li> <li>Executing the supplier assessment every half a year and maintaining a pass rate of 100%. All the procurement shall be from the suppliers who passed the assessment.</li> <li>Maintaining no violation against environment-related laws.</li> <li>Providing full-time employees a subsidy of NT\$8,000 for electric scooters.</li> </ul>	<ul style="list-style-type: none"> <li>Planning to complete greenhouse gas inventory in MSSCorps by 2026 and complete a third-party verification by 2028.</li> <li>Before 2030, the purchase of renewable energy shall achieve 700,000 kWh.</li> <li>Establishing a 1.5°C net-zero pathway and continuing paying attention to Climate Change Response Act and issues of carbon fee.</li> <li>Participating in ESG-related rating, such as TWSE Corporate Governance Evaluation, and CDP (Carbon Disclosure Program) Climate Change Questionnaire.</li> </ul>	There were no material issues related to the environment in 2023. However, the company has designated climate governance as a permanent issue for regular attention and review each year.
Diversity, Inclusion, and Social Cohesion	<ul style="list-style-type: none"> <li>In 2023, 1% of the annual profit (a total of 26,128,000 NTD) was allocated for social welfare purposes.</li> </ul>	<ul style="list-style-type: none"> <li>Maintaining the appropriation of 1% annual profits every year for the purpose of public welfare.</li> </ul>	<ul style="list-style-type: none"> <li>Maintaining the appropriation of 1% annual profits every year for the purpose of public welfare.</li> <li>Continuing promoting industry-academia cooperation plans.</li> </ul>	Talent recruitment and welfare system, Occupational health and safety
Innovative Products and Forward-Looking Services	<ul style="list-style-type: none"> <li>Customer satisfaction scores 95.3t.</li> <li>Customer complaint response rate achieves 100%.</li> <li>Delivery satisfaction rate reached 91.665%.</li> <li>Investing around 5% of the operating income to R%D.</li> </ul>	<ul style="list-style-type: none"> <li>Customer satisfaction scores 95 or above.</li> <li>Customer complaint response rate achieves 100%.</li> <li>Delivery rate within 24 hours achieves 85%.</li> <li>Expanding the quantity of machine.</li> <li>Investing around 5% of the operating income to R%D.</li> <li>Continuing increasing the number of labs passing the</li> <li>Prevention certification of ESD S20.20 Electrostatic Discharge.</li> </ul>	<ul style="list-style-type: none"> <li>Customer satisfaction scores 95 or above.</li> <li>Customer complaint response rate achieves 100%.</li> <li>Delivery rate within 24 hours achieves 90%.</li> <li>Maintaining consistent machine and equipment specification.</li> <li>Continuing obtaining ISO 9001 Quality Management System and ISO / IEC 17025 Lab Quality Management System Certification.</li> </ul>	Innovative technology and development, Quality management, Customer relationship and development, Intellectual property Protection





# Stakeholder Engagement(GRI 2-29)

## Stakeholder and Material Issue Identification Process

### 01 Identification

#### Defining 6 Types of Stakeholders

- Referring to the classification from companies in the same trade.
- Internal discussion.
- Following the five key dimensions, "dependency, responsibility, influence, diverse perspectives, and tension" , specified in AA1000 Stakeholder Engagement Standard.

#### Summarizing the 22 Issues Related to Sustainability

- Referring to international standards and regulations for sustainability (including GRI Standards, SASB, SDGs, and TCFD).
- Communicating with stakeholders, and cases from companies in the same trade.
- 13 items of issues related to economy and governance.
- 3 items of issues related to environment.
- 6 items of issues related to people (including their human rights).

### 02 Impact Evaluation

#### Double Materiality Analysis

Inviting the 6 types of stakeholders to evaluate the impact level of sustainability-related issues and asking an internal team to evaluate the issues:

- Financial materiality: the level of impact to the "organizational value" .
- Impact materiality: the degree of impact to economy, environment, and people (including their human rights).

#### Issuing Impact Evaluation Questionnaires

- Inviting internal officers to fill out questionnaires.
- Issuing stakeholder questionnaires.

### 03 Order of impact

#### Preparing the Double-materiality Matrix Plot

Putting material issues in order based on the results of double-materiality analysis and preparing a matrix plot.

#### Determining 9 Items of Material Issues

According to the degree of significance of positive and negative impacts, annual material issues are determined. Explanation of impacts on material issues.

### 04 Regular Examination

#### Reviewing and Tracking Impacts of the Issues

Responding stakeholders' concerns and regularly tracking the impact of the issues to carry out rolling adjustment on the list of material issues.

## Results of Stakeholder Identification

After internal discussion and the reference to the methods of stakeholder identification and engagement adopted by companies in the same trade, MSSCorps identified 6 types of stakeholder groups according to AA 1000 SES Stakeholder Engagement Principles. They are ①Customers、②Employees、③Shareholders/ Potential investors、④Suppliers、⑤Banks/ Creditors and ⑥Universities and Colleges. Based on stakeholder groups of different nature, the Company adopts diverse channels for opinion exchange to ensure the effectiveness of the engagement. The result of stakeholder engagement will be reported to the Board of Directors along with the sustainability report as an important reference of the implementation of stakeholder engagement in the Company.

Stakeholder	Importance	Communication channel and frequency	Top 5 issues found in the impact evaluation	Corresponding chapters
Customers	The Company carries the spirit of "satisfied customers" to continuously enhance trust from customers	<ul style="list-style-type: none"> <li>Outsourced service quality survey (irregular)</li> <li>Call center and email (routine)</li> <li>Satisfaction questionnaire survey (regular)</li> </ul>	<ul style="list-style-type: none"> <li>Ethical management</li> <li>Customer privacy</li> <li>Information security</li> <li>Regulatory compliance</li> <li>Customer relationship and development</li> <li>Quality management</li> </ul>	2.1 Quality Management 2.4 Customer Relationship Maintenance and Development 3.2 Ethical Management 3.3 Regulatory Compliance 3.5 Information Security and Privacy Protection
Employees	The Company has always emphasized talent cultivation since its establishment and also spares no effort to offer on-the-job training to employees.	<ul style="list-style-type: none"> <li>Labor-management meeting (regular)</li> <li>President's mailbox (routine)</li> <li>Employee email, president platform, employee seminar (routine)</li> </ul>	<ul style="list-style-type: none"> <li>Ethical management</li> <li>Customer privacy</li> <li>Information security</li> <li>Regulatory compliance</li> <li>Quality management</li> <li>Talent recruitment and welfare system</li> </ul>	2.1 Quality Management 3.2 Ethical Management 3.3 Regulatory Compliance 3.5 Information Security and Privacy Protection 4.1 Talent Recruitment and Welfare System
Shareholders/ Potential Investors	The company has been fully supported by shareholders in a long term to achieve the current business scale and market competition position.	<ul style="list-style-type: none"> <li>General Shareholders' Meeting (regular)</li> <li>Investor zone in the official website (routine)</li> </ul>	<ul style="list-style-type: none"> <li>Customer privacy</li> <li>Information security</li> <li>Innovative technology and developmentIntellectual property protection</li> <li>Labor-management relations</li> <li>Talent recruitment and welfare system</li> </ul>	2.2 Development of Innovative Technology 2.3 Intellectual Property Rights Management 3.5 Information Security and Privacy Protection 4.1 Talent Recruitment and Welfare System



## Results of Stakeholder Identification (Continued)

Stakeholder	Importance	Communication channel and frequency	Top 5 issues found in the impact evaluation	Corresponding chapters
Suppliers	Our contracted suppliers are the important partners for the Company's sustainable management and growth.	<ul style="list-style-type: none"> <li>Supplier quality assessment (regular)</li> <li>Supplier commitment letter signing (irregular)</li> </ul>	<ul style="list-style-type: none"> <li>Ethical management</li> <li>Customer privacy</li> <li>Quality management</li> <li>Sustainable supply chain</li> <li>Energy Resource Management</li> </ul>	1.2 Natural Resources and Waste Management 1.3 Suppliers Management 2.1 Quality Management 3.2 Ethical Management 3.5 Information Security and Privacy Protection
Banks / Creditors	Banks provide the Company stable funds to ensure no business interruption.	<ul style="list-style-type: none"> <li>Telephone and email communication (irregular)</li> </ul>	<ul style="list-style-type: none"> <li>Ethical management</li> <li>Customer privacy</li> <li>Information security</li> <li>Intellectual property protection</li> <li>Occupational health and safety</li> </ul>	2.3 Intellectual Property Rights Management 3.2 Ethical Management 3.5 Information Security and Privacy Protection 4.4 Occupational Health and Safety
Universities and Colleges	Universities and colleges are important places to cultivate talents. The Company continues working with universities and colleges to recruit excellent talents.	<ul style="list-style-type: none"> <li>Industry-academia cooperation (irregular)</li> <li>Campus recruitment (irregular)</li> </ul>	<ul style="list-style-type: none"> <li>Ethical management</li> <li>Customer privacy</li> <li>Information security</li> <li>Innovative technology and developmentIntellectual property protection</li> <li>Customer relationship and development</li> <li>Intellectual property protection</li> <li>Labor-management relations</li> <li>Occupational health and safety</li> <li>Employee cultivation and career</li> <li>Talent recruitment and welfare system</li> </ul>	2.2 Development of Innovative Technology 2.3 Intellectual Property Rights Management 2.4 Customer Relationship Maintenance and Development 3.2 Ethical Management 3.5 Information Security and Privacy Protection 4.1 Talent Recruitment and Welfare System 4.2 Employee Cultivation and Career Development 4.4 Occupational Health and Safety

## Identification of Material Issues (GRI 3-1)

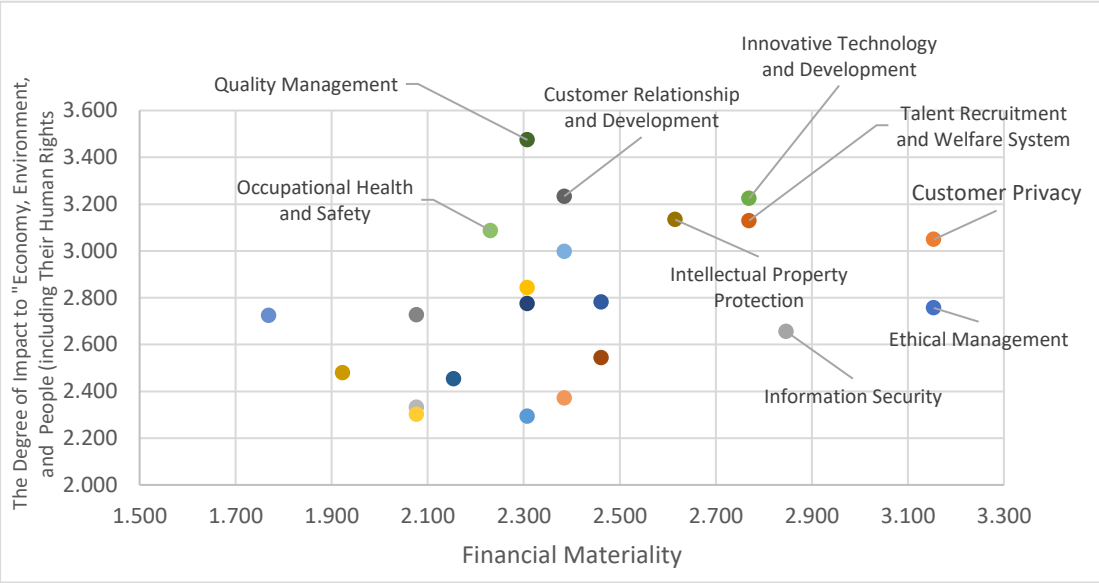
To evaluate the impacts on issues related to sustainability, the Company follows the guidance for determining material topics specified in GRI 3: Material Topics 2021 to conduct materiality analysis on issues of sustainability. We adopted the principle of "Double Materiality" and invited stakeholders to evaluate the level of impact to economy, environment, and people (including their human rights) caused by sustainability issues via a questionnaire survey. Internally, we also invited supervisors and managers at each unit to evaluate the actual and potential positive and negative impacts on sustainability issues. An internal team then discussed the level of impact caused by each sustainability issue. If the issue has either "impact materiality" or "financial materiality", it will be identified as a material issue of the year. After the identification by the internal team, a matrix diagram of materiality issues will be prepared according to the evaluation results and be responded in the report.

(\*) Double Materiality : Emphasizing that a company’s social impact is as important as its financial performance.

## Double Materiality Matrix Diagram (GRI 3-2)

For the potential impacts of sustainability issues, the Company invited internal higher managerial officers to evaluate and fill out the questionnaire. The identification of material issues was completed based on the results of impacts to sustainability issues evaluated by stakeholders. In 2023, there were nine materiality issues identified (including the nine materiality issues in the matrix diagram of "innovative technology and development", "customer privacy", "information security", "quality management", "ethical management", "customer relationship and development", "intellectual property protection", "talent recruitment and welfare system", and "occupational health and safety" . Compared to 2022, one material issues, "occupational health and safety" , was added this year. "Climate governance " was not included to the scope of material issues this year.

Materiality Matrix



(\*\*)Financial Materiality : The impact on organizational value.

### Explanation of material issue difference between 2022 and 2023

Material issue in 2022	Material issue in 2023	Reason for the change
Climate governance	X	Our company has incorporated the following issues into our basic operational considerations, regularly tracking and managing their impact and information disclosure. Therefore, we have not selected them as major topics for this year.
X	Occupational health and safety	Since the second half of 2022, the company has hired on-site nurses, focusing on various issues such as employee health and occupational injuries. Additionally, the company provides consultation services for abnormal health check data of employees.



## Positive and Negative Impact Issue Sequencing

**Negative** → Quality management → Occupational health and safety → Talent recruitment and welfare system → Customer privacy → Customer relationship and development

**Positive** → Innovative technology and development → Quality management → Intellectual property protection → Customer relationship and development → Talent recruitment and welfare system

## Description of Material Issue Impact






Dimension	Material issue	Corresponded topic and framework of international standard	Description of positive and negative impacts	Activities involving with negative impacts ( Note : ◎ refer to causing, contributing to or being directly linked to the impact) )		
				Upstream (such as suppliers)	The organization(such as MSScorps and its subsidiaries)	Downstream(such as the semiconductor industry and industrial customers of IC design)
Economy and governance	Innovative technology and development	Customized topic	Along with the advance of the technology market, the precision of nanostructure is enhanced. The Company continues developing new technology and looking for small difference in different batches and products as well as abnormal points to reduce the impact to products and performance caused by the difference.		◎	◎
	Customer privacy	GRI 418 : Customer privacy SASB SV-PS : Information security	Failure of protecting customer information properly might decrease customers' confidence and lower revenue. It might even involve legal risks and cause relevant financial impacts. The Company has solid confidentiality protection measures and signs non-disclosure agreement (NDA) with customers to protect important information.		◎	◎
	Information security	SASB SV-PS : Information security	To avoid material impact to the operation of MSSCorps caused by the risks of information equipment failure or confidentiality leakage, the Company continues strengthening information security protection to ensure information security.		◎	◎
	Quality management	Customized topic	Quality stability and product quality directly affect the overall business of the Company. We established quality management procedures to implement monitoring on analysis services.		◎	

## Description of Material Issue Impact (Continued)




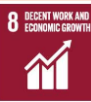


Dimension	Material issue	Corresponded topic and framework of international standard	Description of positive and negative impacts	Activities involving with negative impacts ( Note : ◎ refer to causing, contributing to or being directly linked to the impact) )		
				Upstream (such as suppliers)	The organization(such as MSScorps and its subsidiaries)	Downstream(such as the semiconductor industry and industrial customers of IC design)
Economy and governance	Ethical management	GRI 205: Anti-corruption GRI 206: Anti-competitive behavior SASB SV-PS: Professional Integrity	Company's business ethics and creditability are closely related to the public perception and will further affect customers' trust to MSScorps. The Company requests directors, managerial officers, and employees to comply with relevant regulations of ethical management and avoid unethical conducts.		◎	
	Customer relationship and development	Customized topic	Domestic and overseas key semiconductor manufacturers, LED manufacturers, IC design companies, and semiconductor material and equipment providers are customers that the Company serves for a long time. We established dedicated units with the customers for customer communication and satisfaction survey to meet customer demands and develop solutions and become the best partner of customers.		◎	◎
	Intellectual property protection	Customized topic	To respond to the fast-changing market dynamics in the semiconductor industry, we must keep an eye on the industrial environment all the time and enhance MSScorps' competency of technology with our patented technology. Besides, the patent of technology can reduce risks and protect the intellectual property right of the technology developed.		◎	◎
People (including their human rights)	Talent recruitment and welfare system	GRI 401: Employment GRI 405 : Diversity and equal opportunity SASB SV-PS: Workforce Diversity & Engagement	Talent gap is a challenge for the semiconductor industry. Therefore, the Company's recruitment, retention, and welfare will become the key to attract talents.		◎	
	Occupational health and safety	GRI 403 : Occupational health and safety	If the company does not provide a healthy and safe workplace, it may lead to employee and talent loss, and even result in penalties from regulatory authorities, damaging the company' s reputation.		◎	



## Material Issues Management (GRI3-3)

Dimension	Material issue	Corresponded SDGs	Policy and commitment	Annual action and performance	Chapter of action response
Economy and governance	Innovative technology and development		<ul style="list-style-type: none"> <li>Established three key aspects for innovative programs and implementing innovation testing and analysis process.</li> <li>Signing industry-academic cooperation R&amp;D contracts.</li> <li>Hosting production output competition for the four groups every year to encourage the enhancement of service output efficiency.</li> <li>Holding internal innovation forum every year.</li> </ul>	<ul style="list-style-type: none"> <li>R&amp;D expenses accounted for around 5% of revenue.</li> <li>In 2023, we published 6 articles of industry-academic cooperation performance literature.</li> <li>In 2023, we held 5 sessions of internal innovation forum.</li> </ul>	2.2 Development of Innovative Technology
	Customer privacy		<ul style="list-style-type: none"> <li>Signing non-disclosure agreement (NDA) with customers.</li> <li>Installing metal detecting door and anti-tailing gate.</li> <li>Setting automatic identification on email to protect customers' business secret.</li> <li>Implementing employee educational training on customer privacy protection.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, there was no event of violation on personal information or loss of customer information.</li> </ul>	3.5 Information Security and Privacy Protection
	Information security		<ul style="list-style-type: none"> <li>Established Chief Information Security Officer.</li> <li>Established "Information Security Handbook", "Information Security Organization and Responsibility Procedures", and "Information Security Incident Management Procedures".</li> <li>Information security educational training.</li> <li>Implementing vulnerability scan, penetration test, phishing test, and disaster backup drills.</li> </ul>	<ul style="list-style-type: none"> <li>Passed ISO 27001 information security certification.</li> <li>In 2023, course completion rate and passing rate among all managerial officers and employees were 100%.</li> <li>In 2023, we implemented 5 times of information security drills.</li> <li>In 2023, the number of being hacked successfully was 0.</li> </ul>	3.5 Information Security and Privacy Protection
	Quality management		<ul style="list-style-type: none"> <li>Setting "Quality Target Schedule Control" as well as target KPI and action plans.</li> <li>Continuing passing quality management certification, like ISO 9001 and ISO/ IEC 17025, and expanding operating sites for certification.</li> </ul>	<ul style="list-style-type: none"> <li>Completion rate of quality performance indicators in "Quality Target Schedule Control" was 100%.</li> <li>Passed ISO 9001 quality management system certification.</li> <li>Passed ISO / IEC 17025 lab quality management system certification.</li> <li>Passed ESD S20.20 electrostatic discharge prevention certification.</li> </ul>	2.1 Quality Management
	Ethical management		<ul style="list-style-type: none"> <li>Established "Code of Ethics and Conduct", "Ethical Management Principle", and "Procedures for Ethical Management and Guidelines for Conduct".</li> <li>Established "Supplier Code of Conduct and Ethics Commitment".</li> <li>Providing governance units and new employees educational training on ethical management every year</li> </ul>	<ul style="list-style-type: none"> <li>Completion rate of ethical management education training on governance units was 100%.</li> <li>Signing rate of supplier code of conduct and ethics commitment was 100%.</li> <li>No critical deficiency found in the internal audit</li> </ul>	3.2 Ethical Management

## Material Issues Management (GRI3-3) (Continued)

Dimension	Material issue	Corresponded SDGs	Policy and commitment	Annual action and performance	Chapter of action response
Economy and governance	Customer relationship and development		<ul style="list-style-type: none"> <li>Using a smart electronic system to systemize case scheduling.</li> <li>Established "Customer Feedback Procedure".</li> <li>Implementing customer satisfaction survey</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, customer complaint response rate was 100%.</li> <li>In 2023, customer satisfaction scored 95.3.</li> </ul>	2.4 Customer Relationship Maintenance and Development
	Intellectual property protection		<ul style="list-style-type: none"> <li>Applying patents to protect intellectual property rights.</li> <li>Hosting educational training on business secret protection every year.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, we submitted 9 cases for patent application.</li> </ul>	2.3 Intellectual Property Rights Management
People (including their human rights)	Talent recruitment and welfare system	 	<ul style="list-style-type: none"> <li>Rooting in colleges and universities and strengthening campus recruitment.</li> <li>Established "Organization Regulations on Employee Welfare Committee".</li> <li>For salary and welfare, we promise "no limitation and ceiling on salary".</li> </ul>	<ul style="list-style-type: none"> <li>In 2023, the retention rate of parental leave was 100%.</li> <li>Established breastfeeding room and offered service of day care through special arrangement with the center.</li> </ul>	4.1 Talent Recruitment and Welfare System
	Occupational health and safety	 	<ul style="list-style-type: none"> <li>Understand the hazards and risks in the workplace, assess the impact on all relevant personnel within the company, and ensure that everyone has the correct awareness to maintain a healthy and injury-free work environment.</li> </ul>	<ul style="list-style-type: none"> <li>Biennial employee health check-up services.</li> <li>Quarterly health consultation services.</li> <li>Abnormal health check-up consultations and follow-up tracking for employees.</li> </ul>	4.4 Occupational Health and Safety

## About MSScorps(GRI 2-6)

Since establishment, MSScorps has rooted in the material analysis technology for the advanced manufacturing process of semiconductor. We provide consistent quality to global semiconductor customers as well as analysis reports with correct data. Besides, we provide customers the best report and delivery date through automatic scheduling smart electronic system developed independently to help them shorten R&D schedule. In recent years, the Company initiates public fundraising. Other than seeking a proper venue for continuous expansion of analysis capacity, we also invest in more R&D energy to deploy even advanced manufacturing process material analysis technology in the future. It can comprehensively enhance stickiness of commissioned customers to ensure steady growth in profiting ability and crate more shareholder value. Besides, MSScorps carries the concept of giving back to the society of taking from the society, giving back to the society. We have persisted in engaging with social welfare for many years to take care of vulnerable groups in all age profiles. In terms of talent attraction and recruitment, we work with education circles for diverse industry-academia R&D collaboration, full-time intern project, and industrial expert instruction. By rooting in campus, we want to cultivate more excellent young seeds to join MSScorps team.

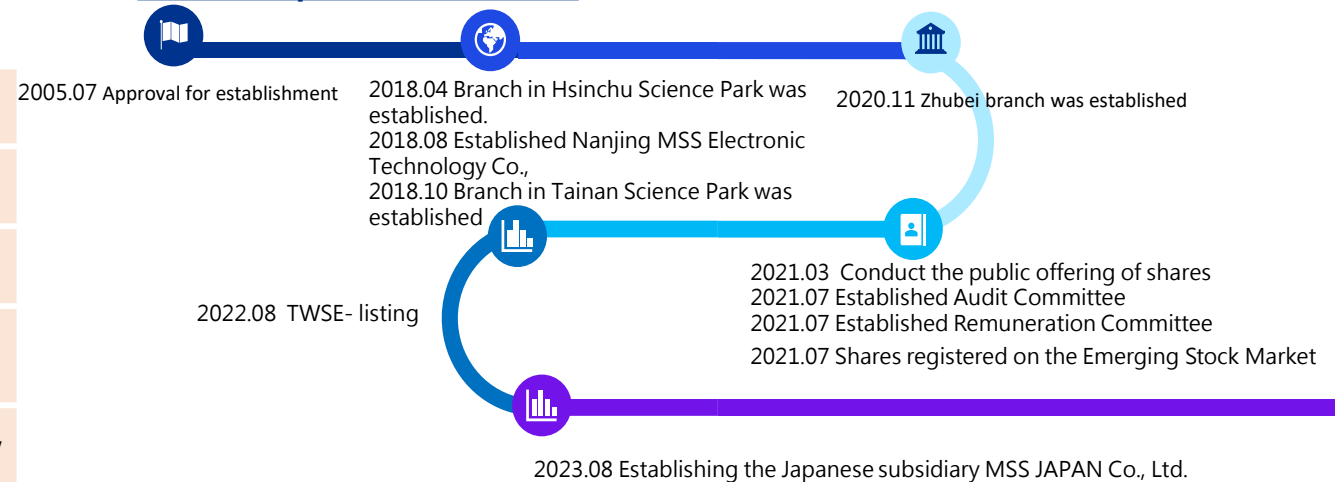
## Overview of MSScorps (GRI 2-1)

With professional and excellent service quality, MSScorps is fully trusted by customers and possesses a market share for advanced manufacturing process analysis below 5nm. In 2023, our market share in the domestic material analysis service was more than 50%. The high-focus on R&D in the beginning of the establishment certainly contributed a lot. In addition, MSScorps will continue expanding items of analysis service to satisfy customers' demands in comprehensive analysis services.

### Company Profile

Name of the company	MSScorps Co., Ltd.
Location of HQ	Taiwan (1F., No. 27, Puding Road, Hsinchu City)
Date of the establishment	July 27, 2005
Main types of products and services	Listed other electronics industry; main technology analysis services
Legal nature and form of company ownership	Formally listed in Taiwan Stock Exchange on August 31, 2022; common stock symbol: 6830
Number of employees in HQ	Up to December 31, 2023, total number of employees was 515 people.
Paid-in capital	NT\$467,811,750

### MSScorps Milestones





## Business Performance

MSScorps achieved an operating income of NT\$1.88 billion in 2023. It hit a historical high with an annual growth rate of 8.92%. To help investors fully understand the business operation in MSScorps, the Company publishes information related to operating income and financial statements regularly according to legal regulations. Detailed financial statements can be seen in TWSE or the Company's official website .

Unit: Thousands of NTD

Items		2023	2022	2021
Direct economic value generated	Revenue	1,880,575	1,726,427	1,469,881
Economic value distributed	Operating costs	660,499	601,943	549,923
	Operating expenses	124,433	132,884	64,578
	Employee benefits	751,406	648,435	559,603
	Cash dividends	257,297	185,747	103,193
	Community investments	620	860	365
	Tax expenses(Note 2)	77,492	84,047	42,249
Economic value retained		8,828	72,511	149,970

Note 1 : For detailed financial information, please refer to the 2023 consolidated financial report of MSScorps.

Note 2 : This is the income tax expense actually paid for the year.

## Government Subsidy

Unit: Thousands of NTD

Subsidized by	Item of subsidy	Amount
National Development Council	Rooted in Taiwan Enterprise Investment	2,479
National Development Council	Intelligent Machine Industry Promotion	16,805
Bureau of Industry, Ministry of Economic Affairs (MOEA)	R&D Investment offset	6,866
Total		26,150

## Qualification of Public Association and Society (GRI 2-28)

MSScorps actively participates in various public associations and societies. During the process of participation and discussion, we understand and cooperate with industrial trends, look for various collaboration and development opportunities, and enhance two-way communication with industries.

Name of the public association or society	Qualication
Taiwan Printed Circuit Association ( TPCA )	Membership
Semiconductor Equipment and Materials International ( SEMI )	Membership
The Allied Association for Science Park Industries	Membership
National Association of Small & Medium Enterprises, R.O.C. ( NASME )	Membership



# 1 Climate Strategy and Environmental Management

## 1.1 Climate Change Response

## 1.2 Natural Resources and Waste Management

## 1.3 Suppliers Management

According to "2023 Global Risks Report" published by World Economic Forum (WEF), risks related to environment have been listed as top global risks for years. The top two risks are "climate mitigation failure" and "climate adaptation failure", and it shows issues of climate change demand immediate actions globally. As a global citizen, MSScorps understands the impacts of climate change caused by global warming. We pay attention to the progress of international conventions on climate change and government's laws in responding climate change all the time to perform the corporate social responsibility and make our environmental management mechanism perfect. In the future, we also plan to purchase green power in response to the future trend of development and expect to prepare our sustainability capacity in advance to move towards the target of 50% energy saving by 2025. MSScorps did not involve with violation against environmental laws or regulations in 2023.

Corresponded UN SDGs	Corresponded GRI material topics	Stakeholders recommended to read the information	Corresponded material issues
 6 CLEAN WATER AND SANITATION  7 AFFORDABLE AND CLEAN ENERGY  12 RESPONSIBLE CONSUMPTION AND PRODUCTION  13 CLIMATE ACTION	GRI 201 : Economic Performance GRI 302 : Energy GRI 303 : Water and Effluents GRI 305 : Emissions GRI 306 : Waste	Suppliers	Permanent Issues



# 1.1 Climate Change Response

## 1.1.1 Climate Action

Along with the more and more severe situation on global climate change, our government is speeding up carbon reduction behaviors step by step to strengthen mitigation and adaptation to climate change. Besides, "Climate Change Response Act" has been formally approved in January 2023 to establish the target of greenhouse gas emissions net zero by 2050. Continuous attention on impacts caused by climate factors reduces business risks while regular disclosure information on enterprise promotion helps to increase the trust among investors.

In facing impacts caused by climate change, MSScorps identifies risks and opportunities of climate change based on the framework of Task Force on Climate-related Financial Disclosures (TCFD), discloses the possible financial impacts in the future and coping strategies, and construct a perfect system for climate change response. In reducing negative financial impacts caused by climate change, we look for opportunities during the process of transition and response to develop new business opportunities. TCFD establishes the structure according to the four core elements, "governance", "strategy", "risk management", and "metrics and targets" to effectively manage risks and opportunities of climate change.

The Company promote TCFD climate risks management system based on the following nine steps.

### Climate Risk and Opportunity Identification and Risk Management Process

Step1	Call departments together for division of responsibilities based on the nature of business.
Step2	Define the relevance of risks and opportunities to the business of the Company.
Step3	Evaluate possible impacts of climate risks and opportunities to each business unit.
Step4	Evaluate the level of impact and frequency of climate risks and opportunities through stakeholders.
Step5	Determine material climate risks and opportunities and prepare a matrix diagram.
Step6	Analyze possible financial impacts and evaluate feasible coping strategies.
Step7	Adopt corresponding promotional strategies based on climate risks and opportunities and establish qualitative or quantitative KPIs.
Step8	Regularly review strategic targets and implementation results to adjust implementation strategies on a rolling basis.
Step9	Rapidly activate the coping strategy upon risks and opportunities to reduce the loss caused by climate risks.

Describe how the organization manage risks and opportunities related to climate.

Describe existing and possible future climate risks and the potential impacts to the finance of the organization.

Describe the process implemented by the organization in identifying, evaluating, and managing climate-related risks.

Describe important metrics and targets used to evaluate and manage climate-related risks and opportunities.



Based on the first to the fifth step of the above management process, the results of TCFD risks and opportunities identified by MSScorps are shown in the matrix diagram below. MSScorps gathered managers at relevant departments together to participate in climate change educational training and invited them to fill out the questionnaire for climate risks and opportunities. The statistical analysis shows 8 climate risks and 10 climate opportunities. Climate risks include physical risks and transition risks. Items of physical risks can be classified to chronic risks and acute risks while transition risks include four types, and they are policy and legal risks, technology risks, market risks, and reputation risks. Climate-related opportunities contain five categories, including resource efficiency, source of energy, products and services, markets, and resilience. MSScorps first identified factors of risks and opportunities before analyzing financial impacts to the Company based on the types of risk and opportunity impacts. It will then be summarized according the timeline of risks and opportunities in a short-term, medium-term, and long-term scale. The short term refer to the occurrence in 1 to 3 years, medium term is 3 to 5 years, and long term is 5 years or above.



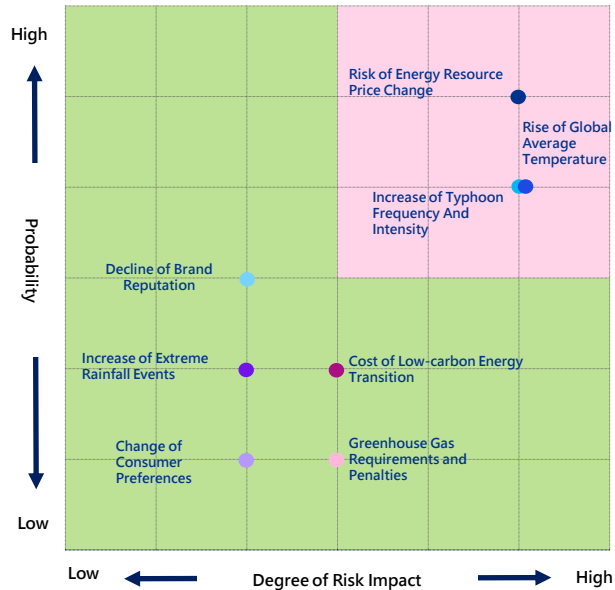
## Table of Climate Risk Category and Impacts

Category	Item	Factor	Description	Impacts	Time scale
Physical risk	Acute	Increase of typhoon frequency and intensity	The frequency of severe typhoons is increased. It causes operation interruption or suspension and might endanger employee safety when it is even more severe	Increased operating costs Decreased sales turnover	Long term
		Increase of extreme rainfall events	Climate change might cause extreme weather events, like torrential downpours and flooding. It delays the delivery to customers and causes financial impacts.	Increased operating costs	Medium term
	Chronic	Rise of global average temperature	Climate change might cause an increase in global average temperature and persistent high temperature. It affects the power consumption (like the increased use of air conditioning) in the Company and increases electricity costs	Increased operating costs	Long term
Transition risk	Policy and legal	Greenhouse gas requirements and penalties	Policies related to climate change continue developing. Government requests to implement the disclosure of greenhouse gas emissions, and failure of compliance might result in penalties.	Decreased sales turnover	Long term
	Technology	Cost of low-carbon energy transition	The requirements on low-carbon solutions by government and customers result in the low-carbon transition launched by the Company. It is an additional R&D cost to reduce the carbon emission generated for operation during the process of developing low-carbon and energy-saving technology.	Increased operating costs	Medium term
	Market	Change of consumer preferences	Customers are paying increased attention on climate issues. If the Company fails to establish carbon reduction targets, we might be eliminated from the market because of not meeting customer demands and international trends.	Decreased sales turnover	Long term
		Risk of energy resource price change	According to the data provided by Taiwan Power Company, electricity fee in the future might increase in Taiwan if replacing nuclear power with renewable energy and replacing coal combustion with gas.	Increased operating costs Decreased sales turnover	Long term
	Reputation	Decline of brand reputation	According to international trends, the Company includes climate risks into the consideration of operation. The improper risk management on climate implemented by the Company might reduce the trust from stakeholders (like suppliers and customers) and cause negative impacts to brand reputation. The decline of trust to the brand will lead to decreased business turnover and the loss of business reputation.	Increased operating costs	Medium term

## Table of Climate Opportunity Category and Impacts

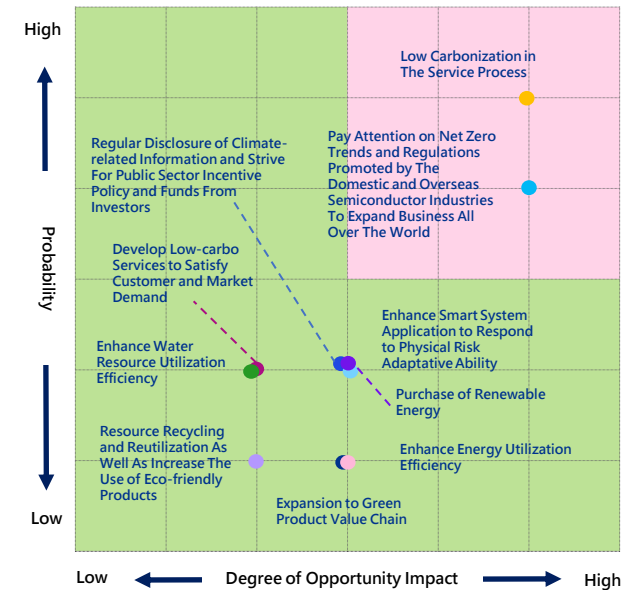
Category	Item	Factor	Description	Impacts
Markets	Expansion to green product value chain	We provide advanced manufacturing process analysis to low-carbon IC product manufacturers and actively strive for business opportunities with members of the Semiconductor Climate Consortium (SCC) to work with green value chain partners for the implementation of net zero carbon emissions. Meanwhile, we enhance the Company's reputation and strengthen relationship to stakeholders.	Increased sales turnover	Medium term
	Pay attention on net zero trends and regulations promoted by the domestic and overseas semiconductor industries to expand business all over the world	Under the confrontations of the Fourth Industrial Revolution and geopolitics, the semiconductor industry is facing the issue of de-Taiwanization. The Company's potential customers turn to semiconductor industries in different countries. Enterprises in different countries have different requirements on working partners in terms of climate issues. If the Company can achieve the goals of sustainability transition as soon as possible, we will be able to grasp early opportunities in global markets.	Increased sales turnover	Medium term
Source of energy	Purchase of renewable energy	Using renewable energy can reduce the emission of greenhouse gas, like CO <sub>2</sub> , generated by fossil fuels. It helps to reduce collection of carbon fee.	Reduced operating costs	Short term
Products and services	Develop low-carbo services to satisfy customer and market demand	Establishing partnership with upstream and downstream suppliers or with industry, government, and academia to develop innovation solutions responding to the challenges of climate change and to promote circular economy	Increased sales turnover	Long term
	Low carbonization in the service process	Establishing the optimal new service site in different countries to ensure the lowest carbon footprint during the transportation of samples and during the period of service provided by our employees.	Reduced operating costs	Short term
Resource efficiency	Resource recycling and reutilization as well as increase the use of eco-friendly products	Reducing the carton consumption, plastic usage, and waste generation during the transportation; lab waste liquid recycling; focusing on green purchase for office supplies.	Reduced operating costs	Short term
	Enhance energy utilization efficiency	Finding out hot spots of energy consumption through scope 1 and scope 2 greenhouse gas verification to improve energy utilization efficiency at the hot spots and reduce the expense of carbon fee in the future.	Reduced operating costs	Short term
	Enhance water resource utilization efficiency	Enhancing water resource utilization efficiency can reduce water shortage and lower the cost of water fee.	Reduced operating costs	Medium term
Resilience	Regular disclosure of climate-related information and strive for public sector incentive policy and funds from investors	Responding to transition risks of climate change, such as policy and legal risks; regular disclosure of risks and opportunities related to climate will attract more investors and obtain source of new capital.	Increased sales turnover	Short term
	Enhance smart system application to respond to physical risk adaptative ability	Frequency of extreme weather events is increased. Monitoring sample delivery and receiving process through smart E system can reduce probability of business interruption and loss, enhance efficiency, and respond to resilience of climate physical risks.	Reduced operating costs	Long term

Climate Risk Matrix Diagram



●	Risk of Energy Resource Price Change
●	Rise of Global Average Temperature
●	Increase of Typhoon Frequency And Intensity
●	Decline of Brand Reputation
●	Increase of Extreme Rainfall Events
●	Change of Consumer Preferences
●	Cost of Low-carbon Energy Transition
●	Greenhouse Gas Requirements and Penalties

Climate Opportunity Matrix Diagram



●	Expansion to Green Product Value Chain
●	Regular Disclosure of Climate-related Information and Strive For Public Sector Incentive Policy and Funds From Investors
●	Pay Attention on Net Zero Trends and Regulations Promoted by The Domestic and Overseas Semiconductor Industries To Expand Business All Over The World
●	Enhance Smart System Application to Respond to Physical Risk Adaptive Ability
●	Purchase of Renewable Energy
●	Resource Recycling and Reutilization As Well As Increase The Use of Eco-friendly Products
●	Develop Low-carbo Services to Satisfy Customer and Market Demand
●	Enhance Energy Utilization Efficiency
●	Low Carbonization in The Service Process
●	Enhance Water Resource Utilization Efficiency

The sequencing of the **eight climate risks** based on the level of risks is the risk of energy resource price change, the increase of typhoon frequency and intensity, the rise of global average temperature, the cost of low-carbon energy transition, the decline of brand reputation, greenhouse gas requirements and penalties, the change of consumer preferences, and the increase of extreme rainfall events.

The sequencing of the **ten climate opportunities** based on the level of relevance is low carbonization in the service process, paying attention on net zero trends and regulations promoted by the domestic and overseas semiconductor industries to expand business all over the world, the purchase of renewable energy, regular disclosure of climate-related information and strive for public sector incentive policy and funds from investors, enhancing smart E system application to respond to physical risk adaptive ability, developing low-carbon services to satisfy customer and market demand, enhancing water resource utilization efficiency, expansion to green product value chain, enhancing energy utilization efficiency, and resource recycling and reutilization as well as increasing the use of eco-friendly products.

In the risk matrix diagram, the three climate-related risks (the rise of global average temperature, the risk of energy resource price change, and the increase of typhoon frequency and intensity) in the red box are the material climate risks identified by MSSCorps. It helps decision makers to rapidly set strategic policies to reduce climate risks according to the results of identification as well as communicate with stakeholders and promote relevant coping measures.

In the opportunity matrix diagram, the material climate opportunities (low carbonization in the service process and paying attention on net zero trends and regulations promoted by the domestic and overseas semiconductor industries to expand business all over the world) identified by the Company are in the red box. It reveals product types and service policies that can be developed when facing impacts of climate change in the future. Next, based on the step 6 to the step 9 of the risk management process, the Company listed the main responding departments, existing strategies, indicators and KPI, future solutions that can be used, and expected KPI for the material topics of climate risks and opportunities. Please refer to the description below :



## Table of Material Climate Risk Responding Strategies and Corresponding Indicators and Targets

Category	Factor	Strategies, indicators, and KPI in 2023	Future solutions to be used	Expected KPI
Chronic physical risks	Rise of global average temperature	1. Greenhouse gas inventory progress: The purchase of electricity, oil, and water for all factory sites in Taiwan has been inventoried. 2. Actively developing low-carbon operational methods, such as paperless office, using low-energy consumption equipment/ high-efficiency equipment.	1. To implement greenhouse gas verification . 2. To review the status of power consumption regularly, find out the hot spots, and establish power-saving policies. 3. To introduce ISO 50001 for energy management.	1. Planned to implement a greenhouse gas inventory system in 2024 to effectively compile the data.
Transition risks: Market	Risk of energy resource price change	Actively developing low-carbon operational methods, such as using smart E-system and low-energy consumption equipment/ high-efficiency equipment.	1. To optimize the smart E-system and enhance cross-department efficiency. 2. To actively enhance energy efficiency and optimize resource management process to increase energy stability. 3. To introduce ISO 50001 for energy management.	1. Establishing smart E-system maintenance and update frequency 2. Through system scheduling, reduce the frequency of sample collection and delivery to decrease carbon emissions.
Acute physical risks	Increase of typhoon frequency and intensity	Stay updated with the Central Weather Bureau' s information, establish natural disaster response measures, and form a response organization, to be announced by the Presidents Office.	1. To strengthen emergency measures to prevent natural disasters and establish a response organization. 2. To establish a smart disaster prevention and rescue platform (disaster reporting system)	1. Paying attention to the information released by Central Weather Bureau. 2. Systematic records of receiving and sending samples. 3. Adjusting personnel allocation/ shift arrangement for working days at typhoon days appropriately to ensure sufficient manpower to support operation.

## Table of Material Climate Opportunity Responding Strategies and Corresponding Indicators and Targets

Category	Factor	Strategies, indicators, and KPI in 2023	Future solutions to be used	Expected KPI
Products and services	Low carbonization in the service process	Using the smart E-system to help cross-department communication. In 2023, reduce manual entry errors and improve reconciliation efficiency.	1. To optimize the smart E-system and enhance cross-department efficiency. 2. To find out hot spots of carbon emission through calculating carbon footprint during the process of services and establish carbon reduction policies.	1. Establishing smart E-system maintenance and update frequency. 2. List of service carbon footprint verification.
Markets	Pay attention on net zero trends and regulations promoted by the domestic and overseas semiconductor industries to expand business all over the world	The President Office is in charge of discussing strategies and implementation direction and reports to the Chairman regularly.	1. Sustainability Committee tracks and revises policies related to climate established by the Company for domestic and overseas operating sites. 2. To establish a climate risk management process.	1. Climate policy and regulatory compliance evaluation. 2. Implementation rate of climate risk management process.

## 1.1.2 Greenhouse Gas Emissions and Management

MSSCorps follows the classification of GHG Protocol to conduct initial statistics on the greenhouse gas emissions in 2023 and adopts the approach of operational right of Control for organizational verification border. The coverage scope includes Hsinchu Operation HQ, Hsinchu Material Analysis Division, Zhubei Branch, and Tainan Science Park Branch to conduct emission statistics on Scope 1 direct greenhouse gas emissions, Scope 2 indirect greenhouse gas emissions and Scope 3 purchased electricity of leased assets. In 2023, MSSCorps' greenhouse gas emissions was 3,050.0342 tons CO<sub>2</sub>e/ year in total; of which, the ratio of lab power consumption was the highest. The Company plans to complete greenhouse gas emissions verification in the whole company by 2026 and complete the third-party verification by 2028.

	Scope 1 ( tons CO <sub>2</sub> e/ year )	Scope 2 ( tons CO <sub>2</sub> e/ year )	Scope 3 ( tons CO <sub>2</sub> e/ year )	Total emissions ( tons CO <sub>2</sub> e/ year )
Total emissions in 2021	112.33	1,954.35	-	2,066.68
Ratio in the category in 2021	5.4%	94.6%	-	100%
Total emissions in 2022	104.69	2,988.91	-	3,093.6
Ratio in the category in 2022	3.4%	96.6%	-	100%
Total emissions in 2023	175.8626	2,766.5660	107.6056	3,050.0342
Ratio in the category in 2021	5.8%	90.7%	3.5%	100%

Note 1 : MSSCorps added new services in 2023 and increased the verification number of operating sites. It caused the rise of power consumption

Note 2 : The source of the emission factor refers to the 6.0.4 version of the Greenhouse Gas Emission Factor Management Table of the Environmental Protection Administration and the 2023 electricity carbon emission factor 0.494kgCO<sub>2</sub>e/ kWh announced by the Energy Bureau of the Ministry of Economic Affairs.

Note 3 : The source of emission identified for the Scope 1 was gasoline for the 14 company cars and refrigerant equipments.

Note 4 : Since MSSCorps began conducting greenhouse gas inventories in 2023, there is no data available for 2021 and 2022.

Note 5 : Scope 3 includes the purchased electricity of leased assets, but the inventory is not yet complete. It is expected to be gradually completed in the future.

## 1.2 Natural Resources and Waste Management

### 1.2.1 Energy Policy and Management

As a part of global technology supply chain, MSSCorps chooses to take the lead instead of doing nothing by actively planning conservation plans for resources, energy-saving and carbon reduction measures, and measures related corporate sustainability. Currently, we are working hard to improve the energy management mechanism, review and calculate internal energy consumption, and track energy utilization to fully implement energy reduction measures and optimize energy efficiency.

In 2023, the scope of energy consumption verified by the Company includes Hsinchu Operation HQ, Hsinchu Material Analysis Division, Zhubei Branch, and Tainan Science Park Branch. In addition, to support green energy, the Company provides a subsidy to employees who purchase electric scooters. With the proof of purchase, a subsidy of NT\$8,000 will be granted. It can also achieve the reduction of Scope 3 greenhouse gas emissions generated by the commuting of employees.

#### Statistics of energy utilization and energy consumption

Energy category (original unit)	Total consumption in 2021	Total consumption in 2022	Total consumption in 2023	Total energy consumption in 2021 (GJ)	Total energy consumption in 2022 (GJ)	Total energy consumption in 2023 (GJ)
Purchased electricity (kWh)	3,839,581	6,038,203	6,679,092	13,822.5	21,737.5	24,044.7
Gasoline (L)	37,318	44,411	51,907	1,218.5	1,450.1	1,825.7
Total energy utilization (GJ)				15,041.0	23,187.6	25,870.4
Energy intensity (GJ/ NT\$ million)				10.2	13.4	13.8

Note 1 : MSSCorps added new RA and SA services in 2023 and increased the verification number of operating sites. Therefore, the power consumption increased.

Note 2 : Energy intensity is calculated by total energy consumption divided by operating income (unit: GJ / NT\$ million).

#### State of energy utilization at each operating site in 2023



Operating sites \ State of energy utilization	Purchased electricity (kWh)	Gasoline (L)	Energy consumption (GJ)	Energy consumption percentage of purchased electricity (%)
Hsinchu Operation HQ	1,319,113	3,687	4,878.5	97.3%
Hsinchu Material Analysis Division	2,334,898	39,800	9,805.4	85.7%
Zhubei Branch	2,547,521	6,442	9,397.7	97.6%
Tainan Science Park Branch	477,560	1,978	1,788.8	96.1%
Total consumption	6,679,092	51,907	25,870.4	92.9%

Note 1 : Calculate based on the heating value provided in version 6.0.4 of the Greenhouse Gas Emission Factor Management Table announced on the Energy Bureau website. The heating value for the purchased electricity is 3,600 GJ/ million kWh, and the heating value for vehicle diesel is 8,400 kcal/L, vehicle gasoline is 7,800 kcal/L. Each kcal=4,187J.

Note 2: Energy consumption is gasoline used by company cars and electricity for machine and equipment. Administrative Management Department is in charge of the calculation of electricity bills and fuel bills every month.

## 1.2.2 Energy-saving Measures

MSSCorps adopts high-efficiency and energy-saving products in priority when purchasing equipment. Currently, most equipment has an energy label or energy efficiency labelling. The electricity consumption of machine changes according to the utilization frequency and production capacity. Relevant operating personnel will examine equipment operation and energy consumption to replace old or high energy consumption machine to reduce energy burden. In terms of energy saving, we are moving towards the targets established. To save electricity, MSSCorps uses LED lamps in all the new plants and is currently replacing lamps in other plant areas. We also conduct regular washing and maintenance on air conditioners and air-conditioning equipment to ensure normal operation of machine and reduce energy consumption rate.

Water cooled chiller of central air conditioning in Zhubei	Using energy-saving products approved by Bureau of Energy, Ministry of Economic Affairs. The central air conditioning water cooled chiller used in the Company has obtained Grade 3 Energy Efficiency Mark and meets cooling energy coefficient of performance (COP). The new water cooled chiller has energy efficiency in the 3rd grade, and it is a product with higher energy saving performance.	
RA water cooled chiller	Using energy-saving products approved by Bureau of Energy, Ministry of Economic Affairs. The Company's RA water cooled chiller has obtain Grade 3 Energy Efficiency Mark and meets new RA water cooled chiller cooling energy coefficient of performance (COP).	

Note1 : Energy efficiency label represents energy performance grade, including grade 1 to 5. The greater figure represents higher energy consumption while lower figures mean less energy consumption and save more energy and electricity, release less CO2, and have less damage to the earth.

## 1.2.3 Water Resource Policy and Management

The source of water intake in MSSCorps is Taiwan Water Corporation and is for domestic use. Therefore, the discharged water is general domestic wastewater. There is no additional wastewater generated during the manufacturing process, and the wastewater is discharged through the pipelines in the building. The Company checked the water consumption between 2021 and 2023, including Hsinchu Operation HQ, Hsinchu Material Analysis Division, Zhubei Branch, and Tainan Science Park Branch. We also promote and encourage employees to implement water conservation.

### Third-party tap water intake (million liters)

Location	2021	2022	2023
Hsinchu Operation HQ	2.0	2.5	2.9
Hsinchu Material Analysis Division	3.1	3.5	2.2
Zhubei Branch	1.0	2.0	5.2
Tainan Science Park Branch	1.0	1.0	0.2
Total water withdraw	7.1	9.0	10.5
Total water discharge	7.1	9.0	10.5

Note 1: Tap water consumption is based on the record of meter specified in the water bill.

Note 2: The source of water is 100% from a third-party tap water, excluding surface water and groundwater.

Note 3: An analysis on the Company's source of water intake based on "Aqueduct Water Risk Atlas" published by the World Resources Institute (WRI) reveals it is from low-risk areas of water resource pressure.

Note 4 : Since the water used by the group is all for domestic purposes, there is no water used for production, manufacturing, or agricultural irrigation. After domestic water use, it is discharged into the sewer system for wastewater treatment. Therefore, it is assumed that there is no water consumption, and the amount of water withdrew is equal to the amount of water discharged.



## 1.2.4 Waste Policy and Management

MSSCorps responds to UN sustainable development goals, SDG12 "Responsible Consumption and Production", and devotes to fulfill the subgoal 12.2 "Sustainable Management And Use Of Natural Resources". Through effective waste management, we achieve the goal of protecting environment and resources. The Company's waste management policy is based on national regulations and environmental protection requirements. At the same time, we reduce the generation of waste through prevention, reduction, and recycling for reutilization; for example, MSSCorps is currently implementing measures of electronic forms, paperless, and paper recycling. We also review the expense of the copying machine every month to check whether there is any abnormal increase in order to ensure effective utilization of resources and reduce impacts to the environment. Based on the demand of industrial service analysis, the experimental waste liquid and waste generated by the lab in the Company are commissioned to the relevant qualified waste disposal providers for proper treatment. Hazardous waste will be handled in methods that meet requirements of environmental protection to ensure no hazard to the environment and human health.

Waste	2021 (tons)	2022(tons)	2023(tons)
General household waste	41.088	49.796	61.321
Hazardous Waste	0.470	0.200	2.005
Total	41.558	49.996	62.326

Note 1: Acid chemicals generated in the lab are commissioned a qualified disposal provider to remove and dispose regularly.

Note 2: Hazardous waste, including chemical waste liquid, acid liquid, and empty glass bottles, is commissioned to qualified waste disposal providers for removal and disposal.

Note 3: Waste generated by the lab currently is not able to be recycled and reused.

Note 4: Because plants and offices are all rented, except for part of the general household waste that is outsourced for removal, the rest is disposed of by the building. Therefore, the company uses the Ministry of Environment's announcement of the daily general waste generation amount per person as a basis for this part of general household waste. And we estimate the amount of general household waste throughout the year based on the total working hours of the company's personnel.

Note 5: As Note 4 explains, due to the update of the company's method of estimating general household waste, the information for 2021 and 2022 has been corrected. The pre-corrected data for general household waste in 2021 and 2022 are 0 metric tons and 5 metric tons respectively.

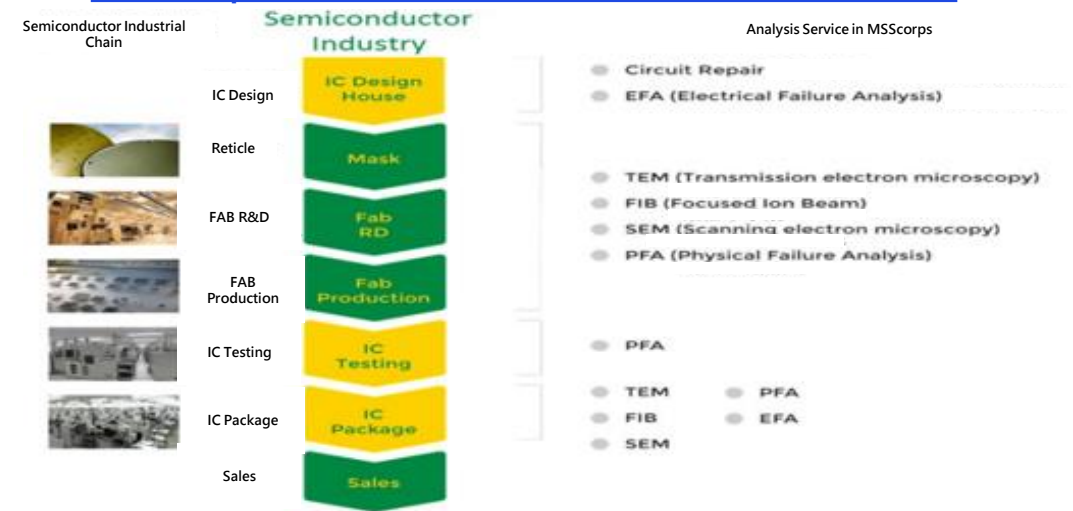
Note 6: The company's non-general household waste numerical data in 2021 and 2022 is incorrect and has been corrected this year. The pre-corrected data of hazardous waste was 0.645 metric tons in 2021, and that of hazardous waste was 0.645 metric tons in 2022.

## 1.3 Supplier Management

### 1.3.1 Supplier Management (GRI 2-6)

In the whole semiconductor industrial chain, MSSCorps plays the role of best R&D analysis partner from IC design companies at the upstream to the assembly and testing industry at the downstream. In the upstream of the industry, we provide circuit repairing services to IC design companies to significantly speed up IC design industry circuit verification and save high cost of mask caused by wrong production. We provide IC design companies electrical failure analysis to find out error for rapid debugging. In terms of R&D and production at the midstream wafer manufacturing plants, the Company assists customers find out product design flaws and reasons of failure through high-end electron microscopes, including TEM, FIB, and SEM as well as analytical methods developed independently. We have become an essential important R&D partner for global semiconductor manufactures. Moreover, the assembly at the downstream of the semiconductor industry also push forward along with Moore's Law, 3 nanometers, 2 nanometers..., etc. Advanced assembly has also become the key technology to extend Moore's Law, especially transistors are getting closer to the limitation of physical volume of atoms. The limitation of electronics and physics also make the continuous scaling of advanced manufacturing process and difficulty of upgrading higher and higher. It highlights the increasing importance of future development in heterogeneous Integration. Therefore, the whole semiconductor industry has increasing demands on analysis services no matter it is a upstream, midstream, or downstream manufacturer.

### MSSCorps in the Semiconductor Industrial Chain



MSSCorps established "Supplier Code of Conduct" based on the international requirements of RBA Code of Conduct, "Declaration of Fundamental Principles and Rights at Work" published by International Labor Organization, and UN Universal Declaration of Human Rights. The content covers elements of labors, health and safety, environment, ethical regulations, and management system. From 2020, MSSCorps requested all the suppliers to sign on Supplier Code of Conduct and Ethics Commitment to define standards to be followed for the cooperation between suppliers and MSSCorps.

To ensure customer service quality and implement guideline for management, MSSCorps established "Supplier Purchase and Inspection Acceptance Management Procedures". All the suppliers for consumables and instruments are included in the scope of management to ensure the business of purchase supplies materials required for production at appropriate time, in appropriate prices, and with appropriate quality to achieve the goal of compliance with inspection testing and fulfill the Company vision of "establishing a transparent and excellent supply chain environment". The procurement unit shall use quality, price, and delivery as the basic accordance to screen excellent suppliers based on the actual demand of the Company in order to stabilize service quality of supply chain. Besides, external suppliers must obtain the third-party certification by Taiwan Accreditation Foundation (TAF) to ensure lab quality and lower risks. All suppliers will be conducted a supplier assessment every half a year, and the passing score is seventy (70). Suppliers who passed the assessment will be listed in the "list of qualified suppliers". Suppliers who failed for two consecutive assessments must provide subsequent corrective measures and be reassessed before waiting for the relevant competent authority to determine for cooperation. In 2023, there were 244 suppliers assessed. The average score of the supplier assessment was 95.82, and no supplier fails for two consecutive assessments. There was no critical quality and safety abnormality in 2023 and all the suppliers passed the assessment. The purchase rate of MSSCorps purchasing from the qualified suppliers was 100%.

## The ratio of procurement from qualified suppliers.

Item	2021	2022	2023
Total number of suppliers	146	209	244
Total number of suppliers receiving written assessment	146	209	244
Assessment ratio	100%	100%	100%
Passing rate	100%	100%	100%

Note 1: The main upstream and downstream suppliers are the semiconductor industry. The business items include integrated circuit and components and parts for semiconductor.

Note 2: In 2023, there was no significant change in the organization and its supply chain.

## Supplier Purchase Amount and Ratio

Period \ Category	2021		2022		2023年	
	Purchase Amount (NTD)	%	Purchase Amount (NTD)	%	Purchase Amount (NTD)	%
Suppliers in Taiwan	182,438,507	63%	319,323,303	17%	409,966,937	40%
Overseas suppliers	107,532,562	37%	1,579,582,284	83%	613,360,348	60%
Total	289,971,069	100%	1,898,905,587	100%	1,023,327,285	100%

Note 1: Except lab equipment, MSSCorps mostly purchases from local suppliers.

Note 2: In 2022, MSSCorps considered the long lead time for MA equipment and completed the procurement process. Therefore, the procurement amount from foreign suppliers in 2023 decreased compared to the previous year.

# 2 Innovative Products and Forward-Looking Services

2.1 Quality Management

2.2 Development of Innovative Technology

2.3 Intellectual Property Right Management

2.4 Customer Relationship Maintenance and Development

As the leader of the semiconductor high-end manufacturing process analysis, MSScorps strives to provide customers the best and most precise analysis services. Besides continuing expanding business and providing customers comprehensive analysis services, MSScorps also continues optimizing system, enhancing service efficiency, monitoring case schedule, and closely interact with customers to develop new technology that meets customer demands and provide customized services in order to become a good partner that is trusted by customers.

Corresponded UN SDGs	Corresponded GRI material topics	Stakeholders recommended to read the information	Corresponded material issues
 	Chosen by MSScorps	Shareholders/ Potential Investors, Customers, Employees, Bank/Creditors, Universities and Colleges, Suppliers	Quality Management, Innovative Technology and Development, Intellectual Property Protection, Customer Relationship and Development



## 2.1 Quality Management

### 2.1.1 Product Quality Management

The purpose of quality management for semiconductor industry materials analysis and failure analysis services is to ensure the services provided meet customer demands as well as ensure service reliability and precision and continuous service quality improvement to enhance customer satisfaction. It requires overall management and control on testing methods, equipment, technical level of personnel, and resource management in order to ensure the stability and reliability of the service quality. MSScorps established 12 quality performance indicators for the measurement and analysis lab containing the vertical quality management from contract reviewing for the case received to quality control of service report output as well as the horizontal quality inspection of corporate governance process management review through multi-task inspection in diverse departments, including departments of business, administration, engineering, document control center, and management representative. With fixed-frequency performance and objective evaluation, we implement indicator action plans and comprehensively maintain the quality management of the Company's products and services.

#### Measurement / Analysis Lab- Quality Target Progress Control Table

NO.	Process	Department	Performance Indicator	Frequency	2023 Performance	2024 Target	Action Plan
1	Contract review	Business	Customer satisfaction	Half a year	Average score above 95.3	Average score above 95	1. Sales representatives must visit important customers regularly at least once a week. 2. Set a chat group through a communication software to enhance timely conversation with customers.
2	Procurement	Administration	Supplier assessment	Half a year	Average score above 95	Average score above 90	1. The procurement unit selects qualified supplier according to regulations to meet the requirements of the Company. 2. Check and track materials delivery from suppliers.
3	Testing	Engineering	Number of losing samples to be tested	Quarterly	0 pcs	≤ 2 pcs	1. Regularly check and confirm the quantity of samples to be tested. 2. Assign a dedicated department and venue to manage samples to be tested and use Barcode for management.
4	Report issuance/ sample return	Engineering	Number of MO (Miss-operation) (including fairness of the analysis report)	Monthly	1 time	Below 3 times	1. Confirm customer demands and keep a record in the engineering description sheet or the scheduling system. 2. Personnel must follow SOP for instrument operation.
5	Instrument and equipment management	Engineering	Relative percentage difference for the quality control of dimension measurement instrument no greater than 3%	Monthly	Pass rate: 100%	Pass rate: 100%	1. Implement instrument inspection and keep a record on the instrument and equipment maintenance form. 2. Conduct annual maintenance by the manufacturer at least once every year
6	Human resource management	Administration	Employee turnover rate	Half a year	14.75%	≤ 10%	1. Evaluate human resource flow inside the enterprise. 2. Understand the reasons of employee attraction and satisfaction to the enterprise.
7	Environmental monitoring and control	Engineering	Temperature and humidity pass rate	Monthly	0%	Pass rate: 100%	Implement monitoring temperature and humidity in the lab and keep a record on the temperature and humidity record form.
8	Document management	Document control center	Effectiveness of document timely insurance	Monthly	1 day	≤ 3 days	1. Mail notification by the document management system to confirm the documents is issued timely. 2. When a document is sent to the document control center, it must be reviewed and issued within the time validity.
9	Internal audit	Management representative	Achievement rate of the internal audit plan	yearly	100%	Achievement rate: 100%	1. Implement the internal audit according to the annual internal audit plans. 2. Conduct an internal audit at least once every year.
10	Management review	Management representative	Regular review of business performance	Monthly	100%	Achievement rate: 100%	Regularly review business operation and disclose the financial statement on Market Observation Post System.
11	Static electricity prevention management	Engineering	Number of case failure caused by ESD damaging samples	Quarterly	0 pc	≤ 2 pcs	Implement ESD-related operations and record details accordingly
12	M4 nonconformity and continuous improvement management	Each department	Achievement rate of timely customer complaint response	Monthly	100%	Achievement rate: 100%	1. A risk level of 3 points (and below) evaluated shall submit a customer complaint improvement report according to the regulations of non-conformity and corrective procedures. It must be replied within three working days. 2. For customer requirements or assessed risk level of 4 points (and above), an 8D report must be submitted and be replied withing seven working days.

MSSCorps has obtained ISO 9001 Quality Management System Certification, ISO / IEC 17025 Lab Quality Management System Certification, and ESD S20.20 Electrostatic Discharge Prevention Certification. In the future, we will continue increasing international standard certification ratio in our domestic and overseas labs to demonstrate the Company's determination in actively establishing reliability test and calibration system that link with international standards and further enhance service quality and reliability.

## ISO 17025 General Requirements for the Competence of Testing and Calibration Laboratories

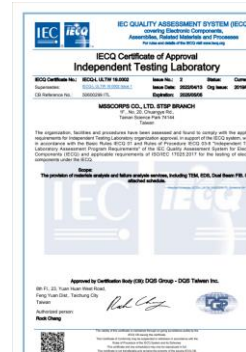
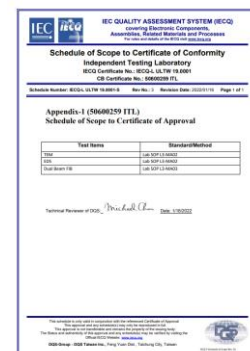
### HQ Materials Analysis

### Zhubei Failure Analysis

### Hsinchu Science Park Structured Analysis

### Zhubei Reliability Analysis

### Tainan Science Park Material Analysis



## ISO 9001 Quality Management System Certificate

### Operating Sites in Taiwan

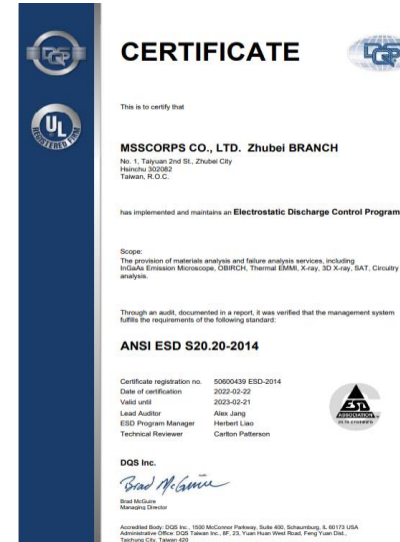


### Nanjing Branch



## ESD S20.20 Electrostatic Discharge Prevention Certificate

### Zhubei Lab



### Hsinchu Science Park Lab





## 2.2 Development of Innovative Technology

### 2.2.1 Breakthrough Innovation and R&D

MSSCorps achieves its innovative plans in three dimensions, including technology rooting, application deepening, and lateral connection. They are the key factors for an enterprise fulfilling technical innovation and enhancing R&D capabilities. Through strengthening team building, innovative mechanism building, partnership building, and knowledge management, we continue enhance technical innovation and R&D capabilities of the enterprise and establish a solid foundation for long-term development.

The innovation plan of MSSCorps also focuses on managing and reducing carbon consumption. By optimizing production processes through technological innovation and research and development, and promoting electronic systems to reduce paper usage, they aim to lower carbon footprint. This not only contributes to the sustainable development of the company but also enhances its competitiveness in the market, further driving the development of a green economy.

#### 1. Technology Rooting

- Technology is the core and drive for R&D in an enterprise. How to develop technology and enhance technical innovation and R&D capabilities are key factors for the longterm development in an enterprise. In this field, we adopt the following measures.
- 1. Strengthening training and introducing technology R&D personnel and continue enhancing professional standards and innovative abilities in the team to provide a solid foudation for enterprise tehnology innovation.
- 2. Establishing complete technology innovation meachanism and process and encouraging technology R&D personnel carrying out innovative exploration and experiment to further promote rapid upgrading and developmetn of technology.
- 3. Strengthing cooperation with domestic and overseas universities and research institutes, unfolding technology exchange and cooperation projects, gathering global innovaion resources, and facilitate technology innovation and performance transfer .
- 4. Strengthening protection to technology patents and intellectual property rights, increasing technology commercialization and market competitiveness, and promoting enterprise technology innovation and the realization of busienss value.

#### 2. Application Deepening

- Technology innvoation shall not only be fulfilled in the stage of R&D but also deepen its application to turn it into actual commercial value and social benefits. In this field, we adopt the following measures.
- 1. Deepening market applications of the technology to turn it into actual commercial value. For this, we have to focus on the technology innovation itself as well as pay attention to market demands and customer experience. By combining the technology and the market demand, we can create really useful services.
- 2. Strengthening technology promotion and popularization to apply it to more fields. For this, we have to strengthen cooperation between customers and the enterprise and explore new business models and application scenarios to establish a solid foundation for technology popularization and application.
- 3. Strengthening technology managemetn and operation to enhance technology reliability and stability. For this, we have to establish complete techlogy operation and management mechanism, enhance quality control and risk management for the technology, ensure stable and reliable technology operation, and continue optimizing and improving tehcnology performance and function.

#### 3. Lateral Connection

- Lateral connection is a key factor for an enterprise to fulfill technology innovation and enhance R&D capabilities. It involves with technology, market, and customer. In this field, we adopt the follwoing measures.
- 1. Strengthening collaboration and cooperation among the internal teams to break barriers between departmetns, establish cross-department collaboration mechanism, and enhance overall innovation and R&D capabilities of internal teams.
- 2. Strengthening cooperation and exchange between the enterprise and suppliers, working partners, and customers to establish a good working relationship and partnership, promote upgrading and improvement of technology and products together, and enhance markeet competitiveness and customer satisfaction of the enterprise.
- 3. Strengthening cooperation and exchange between the enterprise and research institutions and unfolding technology echange and cooperation projects to provide a wider development space and market opportunities for the enterprise.

The main business items of MSScorps is Materials Analysis and Failure Analysis. Along with the progress of the technology market, the precision of nanostructure enhances. A tiny error during the manufacturing process will cause a greater impact. For this, as "a R&D leader of the semiconductor industry high-end manufacturing process", MSScorps aims to provide high-precision and low-damage analysis services. In terms of Materials Analysis, MSScorps conducts destructive analysis through self-developed low-temperature ALD (atomic layer deposition) protection technology, ultra-thin TEM sample preparation technology, and photo-resistance protection analysis. In terms of Failure Analysis, to respond to the enhanced complexity of semiconductor structure, MSScorps uses image digitization to look for tiny difference and abnormal points between different batches and products. There are key dimensions of testing and analysis processes innovated by the Company.

## 1. Putting in R&D Resources

MSScorps is active in expanding the market of semiconductor detection analysis over the recent years. Except enhancing equipment efficiency and employee professionalism, we also carry out two-way communication with customers to fit in customer demands. MSScorps values R&D technology very much and continues increasing its investment in R&D plans every year. Besides, we work with diverse technical teams actively to develop innovative technology and optimize testing process. We also encourage employees to stimulate product capacity by providing internal competition bonus in order to enhance the competitiveness of MSScorps.

## 2. Optimizing Process

MSScorps emphasizes customer demands more than developing innovative services. During the process of service development and case analysis, we never forget to listen to our customers and ensure they are satisfied with the services we provided.

### Service Development Process

The testing and analysis process provided by MSScorps includes Top-Down method and Bottom-Up method. It is to ensure the services provided meet customer demands closely. When customers encounter problems, they will choose MSScorps in priority

Top-Down process: It is from top to bottom. R&D engineers develop the technology before passing it to service engineers for them to demonstrate to customers as well as pass valid cases to the production line for analysis services.

Bottom-Up process: When service engineers receive customer demands, they forward the demands to R&D engineer for develop to solve short-term customer services.

### Introducing Self-research to the Development Plan (Top-down)

Through Top-down development process, MSScorps is able to propose solutions before customers making the request to win the working opportunity with customers and grasp early market opportunities.

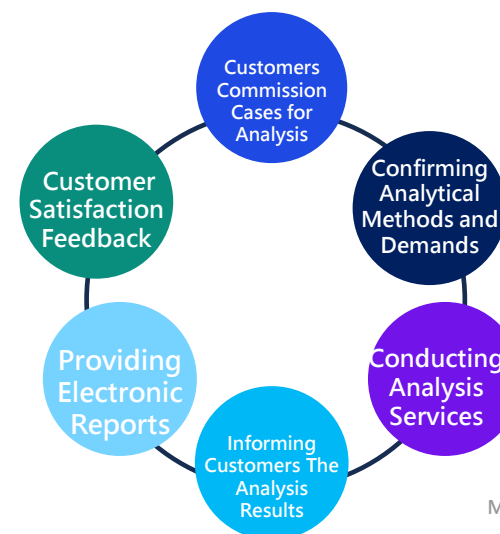


### Introducing Customer Demands to the Development Plan (Bottom-up)

Through Bottom-up development process, it ensures MSScorps R&D meet customer demands closely and keep up with the market trend.



### Commissioned Case Analysis Service Process



### 3. Providing Incentive Policies to Employees

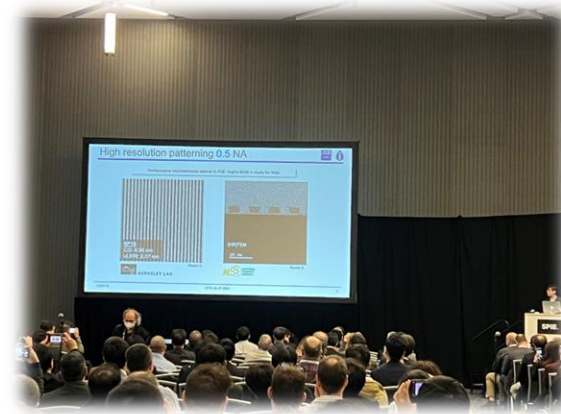
MSScorps encourages employees to work hard. Other than a transparent salary system, we also provide diverse rewards and welfare measures. We hope our employees to grow and develop with us and create a win-win situation as well as a new industrial dimension.

#### 2.2.2 R&D Performance

From 2020, MSScorps started industry-academia collaboration research with National Yang Ming Chiao Tung University, National Cheng Kung University, National Taipei University of Technology, and National Applied Research Laboratories one after another. We also signed a research cooperation contract with National Synchrotron Radiation Research Center. We aim to work closely with domestic and overseas technical teams to develop innovative technology together. In 2023, we actively published the literature of collaboration results in several technical journals and obtained excellent performance. One of the core technologies was published in an international journal, "Advanced materials". Besides, we held analysis technology forum to share technical research results achieved by MSScorps with the industry.

Agency	Partner of the collaboration	Research/ development technology collaborated	Results
Center for Semiconductor Technology Research, National Yang Ming Chiao Tung University	Team of Fellow ChenMing Hu (former Chief Technology Officer in TSMC)	Preparation and observation of TEM specimens for 2D materials	Collaborative research on novel 2D materials technology
Department of Materials Science and Engineering, National Cheng Kung University	Professor Chan-Chi Yang	Ptychographic nanoscale imaging of the magnetoelectric coupling BiFeO <sub>3</sub>	Published a paper in Advanced Materials (2023, IF: 27.4) with acknowledgments to MSScorps
National Synchrotron Radiation Research Center	Industry Promotion Group	X-ray analysis of novel semiconductor materials	Development of X-ray Analysis Techniques for Advanced Semiconductors
Material and Chemical Research Laboratories, Industrial Technology Research Institute	Department of Electron Microscopy Development and Application	EELS analysis of novel semiconductor materials	Solving semiconductor material characteristics issues using energy loss spectroscopy and establishing mechanisms of material damage

#### Advanced Analysis Technology Forum



#### Internal Innovation Forums in 2023

Date	Name of the topic
2023/1/5	Introduction to the Principles of GISAXS and SAXS
2023/4/27	Quantum Stacking Structures and Crystallographic Analysis
2023/6/21	Technical forum on the Applications of ALD in analysis
2023/8/29	Applications of advanced PCB and EBSD analysis



## 2.3 Intellectual Property Rights Management

### 2.3.1 Intellectual Property Rights Management

To respond to the fast-changing market dynamics of the semiconductor industry, MSScorps pays attention to the industrial environment at any time and grasps the market trend and information of other companies in the same trade to maintain the competitiveness of the Company. MSScorps will lay out more analysis patents in the future and provide customers the most advanced analysis methods to shorten customers' R&D schedule and become an essential and important R&D partner for each advanced manufacturing process node developed by customers. The R&D in the semiconductor industry requires huge investment, and intellectual property rights are the protection of technology and product exclusivity for enterprises. It protects enterprises to get reasonable return on their innovation investment. To protect precious research results and confidential information, MSScorps places considerable emphasis on the management and protection of intellectual property rights. For a more systematic protection on the results of R&D innovation, MSScorps takes the initiative to establish cross-department intellectual property management task force to practically plan the protection and control procedures of intellectual properties as well as optimize the following management measures:

Dimension	Summary of the content
Management organization	Intellectual Property Management Task Force is in charge of implementing management review regularly and establishing relevant management review procedures and relevant rights and responsibilities.
System and documentation	Optimize current management procedures for intellectual properties and confidential information as well as integrate with current ISO systems to strengthen intellectual property protection, implement confidentiality control, and enhance the effectiveness of intellectual properties for the enterprise.
Educational training	Establish educational training mechanism for intellectual property, strengthen employees' awareness towards intellectual property, and emphasize the importance of business secrets and patents.
Employee management	Optimize the dimension of intellectual property management in the current employee system.
Audit of implementation	Establish regular audit mechanism for the intellectual property management system, adjust relevant content on a rolling basis, and continue optimizing to achieve the purpose of sustainable management.

### 2.3.2 Patent Management

Optimize and specify the current patent management system. After the Intellectual Property Management Task Force identifies stakeholders and internal & external issues related to intellectual property and evaluates risks and opportunities, intellectual property management policy and goals that are integrated with the management objectives of the company is established. Relevant R&D strategies shall be discussed by the managers at the President's Office for the development trend and establishment of future director for technology development before forwarding to relevant personnel to carry out research. In addition, MSScorps carries the concept of "quality over quantity" to protect the innovative technology developed with solid invention patents to enhance our competitiveness.

#### Patents Obtained

Year	Quantity of patents applied	Accumulated quantity of patents obtained
2019	1	1
2020	11	2
2021	16	4
2022	5	13
2023	9	22

## 2.3.3 Business Secret Management

Patent protection is not the only way to protect intellectual property. During the process of innovative technology output, our R&D team will select a better approach to protect intellectual property. As a pioneer in analytical technology, MSScorps focuses on material analysis (MA) and failure analysis (FA) that requires high technical threshold since the company was established. The protection to our business secret is essential to us. No matter it is the confidential information provided by customers or the business secret generated by MSScorps for the response to the analytical technology, they are all targets of control. Based on it, strengthening and implementing confidentiality control are particularly important. The control at least includes confidentiality grading and control system; we protect emails through encryption to avoid risks of the leakage of important information. When external personnel entering the site, MSScorps also establishes a security gate to check the electronic products like mobile phones and laptops in order to avoid data breach. In addition, we also carry out controls required by customers. Moreover, we include information related to business secret protection into the educational training courses for intellectual property to enhance employees' recognition and awareness towards business secret and reduce the risks of business secret leakage caused by human factors.

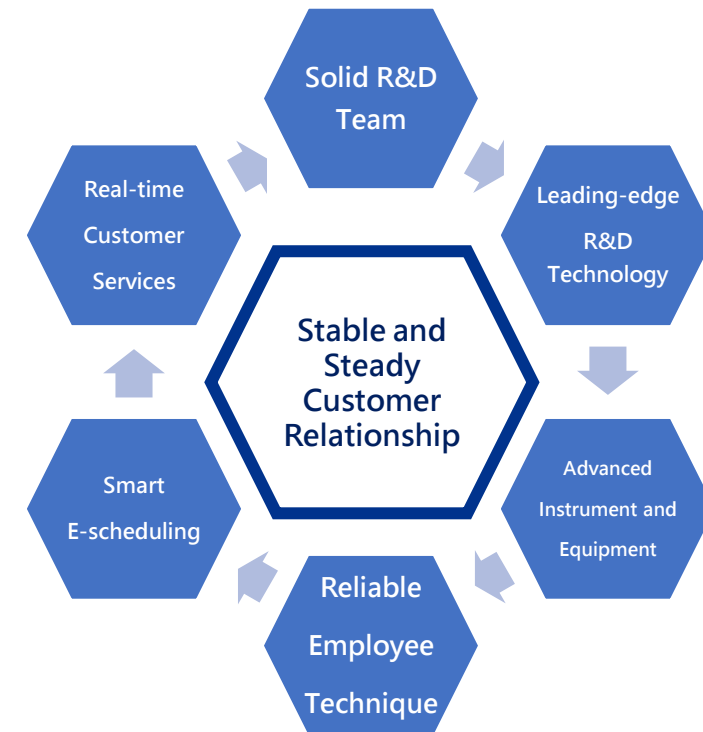
MSScorps positions us as the pioneer in the semiconductor industrial chain. We respond to the uniqueness of the industry and enhance the control mechanism for confidential information through the optimization of the intellectual property management system. Meanwhile, we evaluate suitable technology to apply for patent in order to disclose our technology capacity, establish more complete protection to intellectual properties, and consolidate the advantage of leading technology. Besides, through enhancing the company's effectiveness in intellectual property management, we create continuous profiting capabilities, enhance the trust from customers, and achieve the strategy of sustainable management.

## 2.4 Customer Relationship Maintenance and Development

### 2.4.1 Customer Service Management

The main service provided by MSScorps is Materials Analysis, and the key customer groups are the semiconductor industry and the IC design industry. To establish good communication channels with customers, we assign Department of Business for business development and plan a satisfaction survey to develop solutions based on customer demands. Besides, we continue introducing advanced technologies to become the best partner of our customers.

MSScorps cares demands from all customers. For long-term customers, MSScorps reserves sufficient production capacity to provide them rapid services. In addition, we have a quality service guarantee policy in place to establish stable service quality and maintain customer rights and interests. In terms of potential and non-long-term customers, MSScorps provides a special offer of free sampling for both materials and failure analyses so that customers can experience and understand the quality and lead time from MSScorps in order to earn the trust from customers. Besides, we hold a discussion meeting every week to understand the maintenance progress for customers. In addition, for business development, we market through social media and exhibitions to demonstrate our skills and service quality in order to attract potential customer groups.

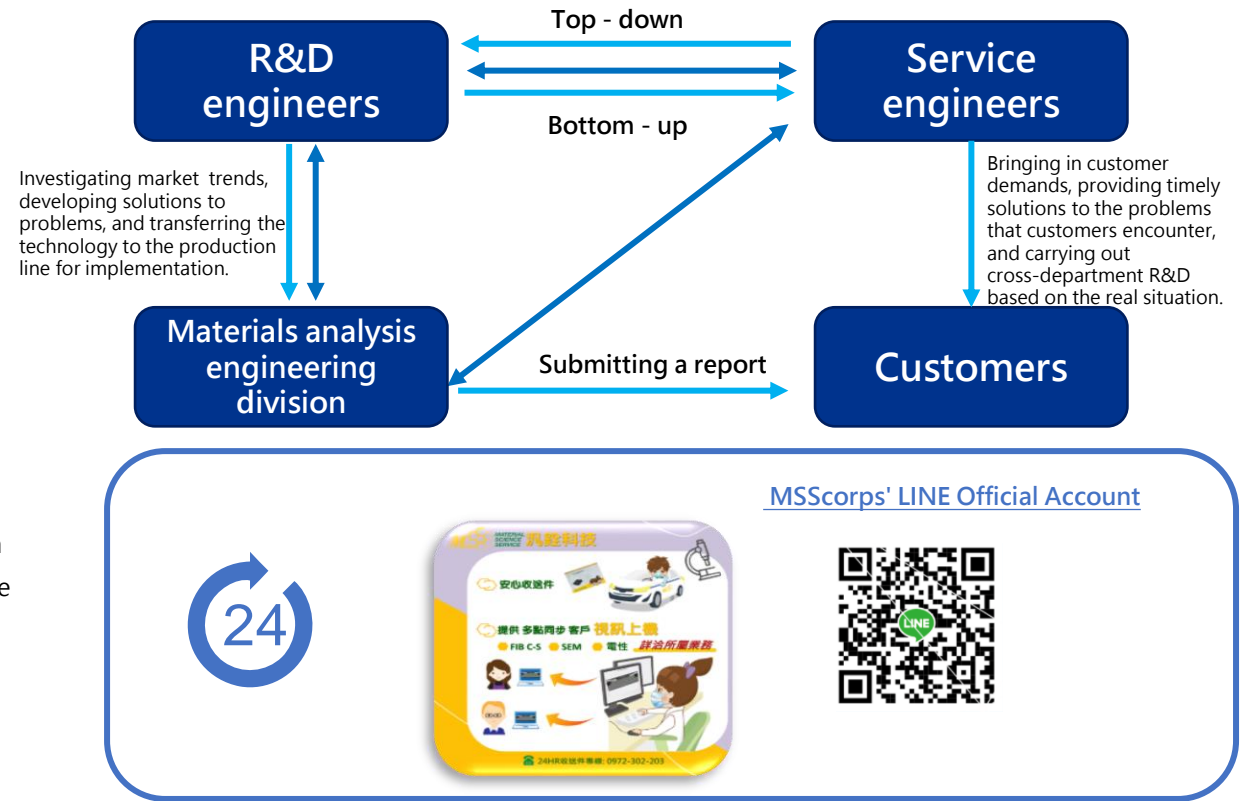


## R&D and Customer Communication

To achieve providing required services to customers as soon as possible, MSScorps connects equipment with technology as well as implement production line cooperation. R&D engineers keep close communication with service engineers, and the service engineering division is under the Department of R&D. It enables MSScorps' service engineers communicate directly with customers during the stage of R&D and provide customers the most effective services in a short time. Moreover, the R&D team in MSScorps grasps the market dynamics and starts R&D before customers propose their demands. We continue budgeting huge amount of R&D costs, offering the R&D team sufficient resources, and providing customers 24-hour non-stop services with the devotion of being the best analysis partner for customers.

## Real-time Customer Service

MSScorps provides customers real-time services. Other than receiving and delivering cases 24 hours a day, customers can also find out analysis schedule and progress through diverse channels like LINE. We provide customers the most assured real-time services.



## 2.4.2 Customer Commissioned Case Scheduling System Optimization

MSScorps introduced a smart E-system in 2018 to record the process of cases and optimize the overall production system process. Through the "Smart E-System", reminders for time nodes of each station from receiving the case to the completion of the case can be set up and clearly display the handling time and process arrangement at each responsible unit. It makes the progress and process of cases absolutely clear and significantly enhances the efficiency of equipment operation. Besides, the "Smart E-System" can also link with different operating sites. When receiving an inquiry from a customer, responsible personnel at Hsinchu and Tainan Science Park operating sites link the analysis service with operating sites through email. The lead time is evaluated by the system to arrange the best operating site in order to shorten the processing time. With the smart E-system, MSScorps is capable of handling cases in huge amount and with high difficulty to further enhance the Company's competitiveness and effectively shorten the delivery time of the case to help customers obtain high-quality services.

The Department of Business Planning in the Company inspects whether there is any space for the adjustment of production output speed and various details through daily production meeting. The purpose is to provide customers fast and precise quality. In terms of delivery date, we make a forecast according to the production capacity planning. For key customers, we also provide quarterly production capacity configuration so that they can allocate the quantity of commissioned cases accordingly.

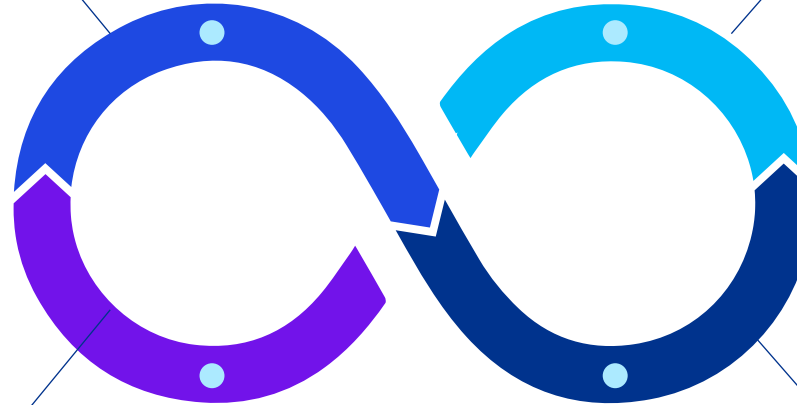


### ①Receiving Cases from Customers

Department of Business is in charge of receiving cases from customers.

### ④Monitoring and Recording Cases

Through the control and record by the system, the production order is adjusted, and the expected delivery date from customers is considered for scheduling arrangement.



### ③Scheduling Cases

The engineering unit assists the confirmation of implementation conditions to distinguish standard working hours and long working hours. The scheduling will be arranged based on above information to use the production capacity to the maximal and optimal.

### ②Calculating Production Capacity

The scheduling unit calculates production capacity based on per machine per person according to daily labor shift arrangement, working hours, and quantity of machine in the plant.

## 2.4.3 Customer Complaint Handling and Customer Satisfaction

MSScorps wishes to maintain long-term and stable partnerships with customers. Therefore, the Department of Business visits important customers and business partners regularly to discuss services and products as well as exchange market information to timely report customers' feedback to the Company. To respond to the continuous overseas market expansion, such as customers in Europe, America, Japan, and Korea, we gradually increase the customer visit frequency after the epidemic slows down as well as communicate closely with overseas institutions.

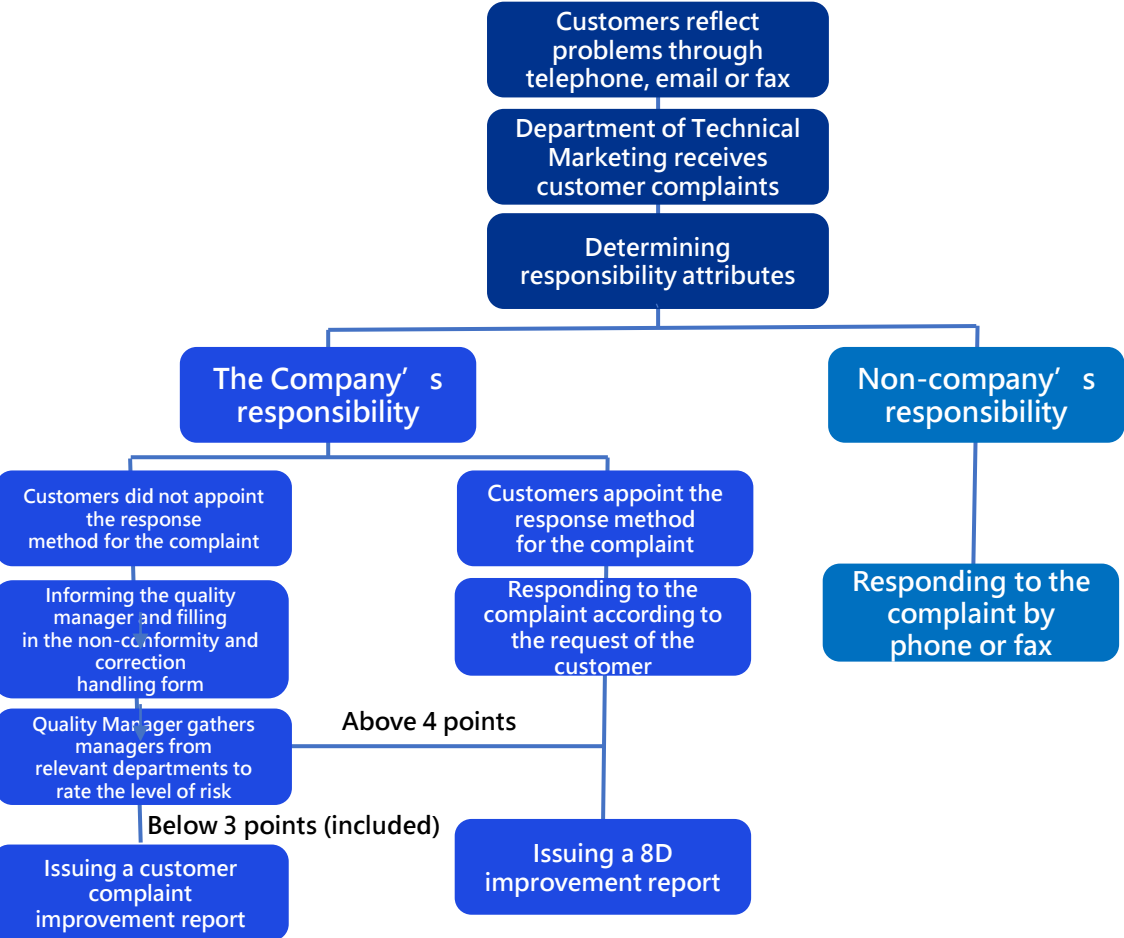
### Customer Communication Channels

Method	Description
Routine visits	<ul style="list-style-type: none"> <li>Sales representatives will visit customers in person or through telephone conversation to establish a bridge for customer communication. They also regularly check the progress of project items for the end customers and discuss the difficulties that customers encountered recently in order to provide appropriate analysis tools. Besides, they will have visit customer regularly every year to check the demands of annual commissioned cases.</li> </ul>
Technical seminars	<ul style="list-style-type: none"> <li>Inviting customers to participate in the new product presentation.</li> <li>Holding technical seminars for key customers.</li> </ul>
Customer audits	<ul style="list-style-type: none"> <li>Key customers will regularly audit every year or every quarter for random check on the process of case receiving, implementation, and returned goods management.</li> </ul>
International semiconductor exhibition	<ul style="list-style-type: none"> <li>Attending international semiconductor manufacturer exhibition, such as SEMICON China , ICSCRM-2023</li> </ul>

Customer Complaint Handling

Listening the voice of customers is the responsibility of MSScorps. To protect rights and interests of customers, MSScorps established diverse channels for customers to address their complaints. We also have "Customer Feedback Procedures" in place to regulate the responsible unit for customer complaints and handling SOP in order to make timely response and formulate improvement measures to enhance service quality and maintain customer relationships. In 2023, the customer complaint response rate was 100%. The main suggestion was the enhancement of production capacity. The Company has planned to purchase several new machine. In the future, we will continue maintain the target of a response rate in 100% whenever there is a customer complaint.

MSScorps Customer Feedback Procedures



Customer complaint hotline: +886-3-6663298  
E-mail : [serive@msscrops.com](mailto:serive@msscrops.com)

Customer Satisfaction Survey

Based on the requirements of ISO 9001, MSScorps conducts customer satisfaction survey twice every year. The criteria of the survey include analysis service quality, delivery, and services provided by sales personnel to find out customer satisfaction. Business units summarize customer opinions every half a year and take initiative in finding out reasons from the customers with lower rating (below 95 points) for discussing and formulating improvement measures for each department to implement accordingly. We improve our service quality according to customer demands.

The questionnaire survey carried out in the first half and second half of 2023 revealed the overall satisfaction from customers on services MSScorps provided was extraordinarily satisfied. During the survey, some customers had suggestions in case collection and delivery time in other counties and cities and mobile supervision of cases. For these suggestions, the Company has planned the responding measures and will increase the number of personnel for fieldwork based on the business situation. In the future, the cases will be followed up by service engineers. To continue maintaining high customer satisfaction and listening to the voice of customers, MSScorps will work hard to conduct customer satisfaction survey regularly twice every year and maintain the target of customer satisfaction over 95 points.

Year	Quantity of customer satisfaction survey	Quantity of satisfaction over 95 points (included)	Quantity of satisfaction less than 95 points	Average score of satisfaction survey
2021	30	23	7	96.9
2022	30	19	11	93.8
2023	30	19	11	95.3



# 3 Corporate Governance and Risk Management

3.1 Responsible Governance

3.2 Ethical Management

3.3 Regulatory Compliance

3.4 Risk Management

3.5 Information Security and Privacy Protection

As an important R&D partner in the semiconductor high-end manufacturing process, MSScorps adopts ethical and responsible governance as the highest principle to establish a good foundation of mutual trust with customers. Through strict management mechanisms, we continue strengthening and improving management effects to provide the most secured protection to customers.

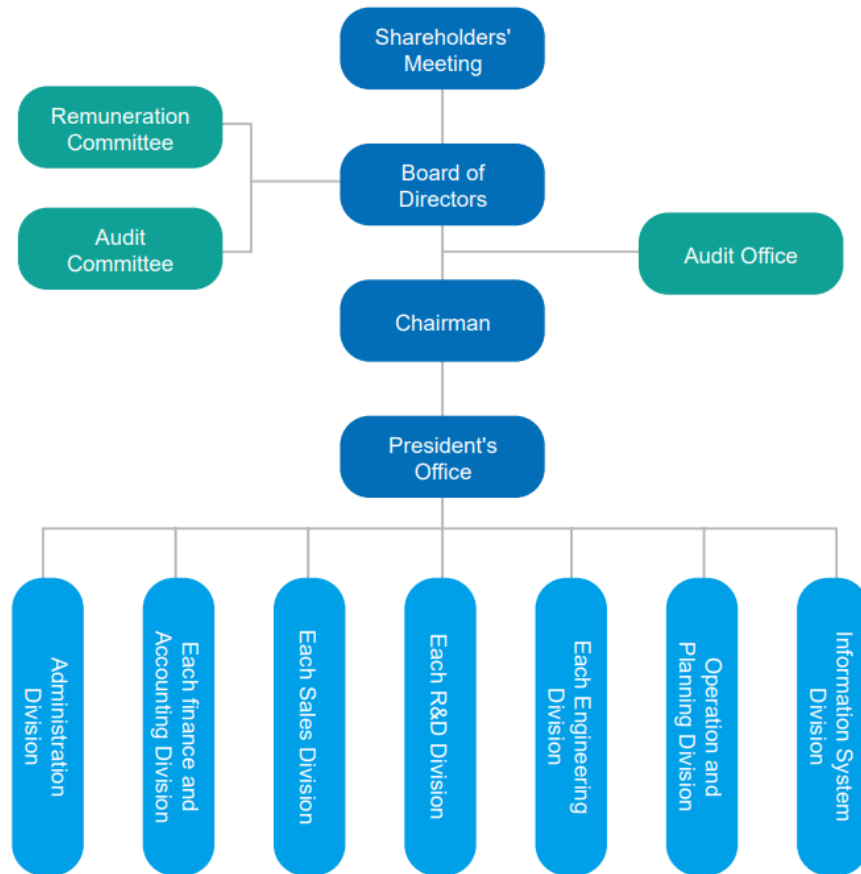
Corresponded UN SDGs	Corresponded GRI material topics	Stakeholders recommended to read the information	Corresponded material issues
   	GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior GRI 405 Diversity and Equal Opportunity GRI 418 Customer Privacy	Shareholders/ Potential Investors, Customers, Employees, Banks/ Creditors, Universities and Colleges, Suppliers	Ethical Management Information Security



## 3.1 Responsible Governance

MSScorps cares sound operation as a whole. To protect shareholders' interests, we established Audit Committee and Remuneration Committee in 2021 as well as set up relevant organizational regulations and operation management methods. Relevant functional ommittees regularly report to the Board of Directors to assist the Board performing its duties and its role of supervision.

### 3.1.1 Organizational Structure in MSScorps



### Corporate Governance Officer(GRI 2-12)

To fulfill corporate sustainable management, MSScorps established "Corporate Governance Principles". From 2022, the manager of Department of Accounting has assigned the post of Corporate Governance Officer of the Company to assist directors hosting the Board of Directors and the Shareholders' Meeting according to laws and complying with legal rules and regulations as well as consolidate and plan issues related to sustainability and report important ESG implementation results to the Board of Directors for directors to supervise, manage, and adjust ESG strategies.



Corporate Governance Officer

Major Department	Main Function
President's Office	<ul style="list-style-type: none"><li>● Implement each resolution of the board of directors .</li><li>● Formulate the Company's overall operating strategies and supervise each unit to achieve annual operating goals .</li><li>● Review business performance, manage and control risks, to achieve sustainable development and sustainable management goals .</li><li>● Implement corporate governance and corporate social responsibility (CSR) .</li><li>● Maintain the Company's investor relations.</li><li>● Plan and execute various projects .</li><li>● Legal and shareholder service affairs; management of intellectual properties</li><li>● Approve quality policy and annual quality objectives.</li><li>● Attend management review meetings.</li></ul>
Audit Office	<ul style="list-style-type: none"><li>● Evaluate and audit the reasonableness and effectiveness of the Company's internal operating system.</li><li>● The formulation, implementation and tracking of the Company's annual audit plan.</li></ul>
Each finance and accounting division	<ul style="list-style-type: none"><li>● Budgeting, variance analysis and cost control</li><li>● Overall planning of short-, medium- and longterm capital utilization and deployment.</li><li>● Accounting, tax processing, auditing, and preparation of financial statements.</li></ul>

Major Department	Main Function
Administration Division	<ul style="list-style-type: none"> <li>Recruitment, education and training, insurance, attendance and appraisal, and employee benefits .</li> <li>Management of fixed assets .</li> <li>Procurement, engineering outsourcing and supplier management.</li> <li>Material procurement and inventory management.</li> <li>Reconciliation and settlement of customer-commissioned analyses.</li> <li>Management and maintenance of labor, environment, safety, and plant affairs.</li> </ul>
Each R&D Division	<ul style="list-style-type: none"> <li>Provide complete solutions specific to customers' special analysis needs.</li> <li>Formulation of new item development.</li> <li>Develop new analysis methods .</li> <li>Apply for various R&amp;D patent portfolio.</li> </ul>
Each Engineering Division	<ul style="list-style-type: none"> <li>Provide customers with various material analysis service solutions.</li> <li>Provide customers with various failure analysis service solutions .</li> <li>Provide customers with various surface analysis service solutions.</li> <li>Provide customers with various reliability analysis service solutions.</li> <li>Maintenance and services to existing equipment</li> </ul>
Operation and Planning Division	<ul style="list-style-type: none"> <li>Schedule customer-commissioned project production .</li> <li>Plan the matches of the existing equipment capacities.</li> </ul>
Information System Division	<ul style="list-style-type: none"> <li>System program development, maintenance and system security management.</li> <li>Management and maintenance of the Company's customer service system .</li> <li>Responsible for customer audit information security and maintenance of information confidentiality.</li> <li>Responsible for applying for review of various international certification institutions.</li> <li>Management of the data center and server maintenance.</li> <li>Maintenance of software and hardware in the Company's information equipment.</li> <li>Execute the backup mechanism and various operational safeguard projects.</li> </ul>
Each Sales Division	<ul style="list-style-type: none"> <li>Formulation of the Company's business promotion strategies.</li> <li>Industry information collection and market research.</li> <li>Development of new customer and maintenance of customer relationship .</li> <li>Building of customer basic information and application of credit limit.</li> </ul>

### 3.1.2 Operations of the Board of Directors and Functional Committees

#### Election and Appointment of the Board of Directors (GRI 2-10)

MSSCorps upholds ethical and responsible governance to establish "Methods of Director Election" and "Rules of Procedure for the Board of Directors". We select and appoint members of the Board of Director according to "Articles of Incorporation". The election of directors adopts a candidate nomination system, and it is implemented through a shareholder's meeting. Candidates' qualification, education background, and experience will be considered. It will use a single name cumulative voting system for election. We also established "Ethical Corporate Management Best Practice Principles " to request directors, managerial officers, and other stakeholders presented/ attended the Board of Directors follow the regulations of avoidance during discussion and voting and must not exercise the voting rights for other directors to avoid interest conflicts. In addition, to strengthen corporate governance, the Company started to purchase liability insurance for all the directors from 2021 to protect them from lawsuit or claims.

#### Composition of the Board of Directors(GRI 2-9 、 2-10 、 2-11 、 2-15 、 2-16)

To strengthen the governance structure of the Board of Directors, MSSCorps selected and appointed 9 directors through a candidate nomination system according to the "Articles of Incorporation" in 2021, including 4 independent directors. The term of office is three years. It also meets the regulation of half of the members are non-executive directors to fulfill the goal of corporate sustainable governance. In 2023, 6 meetings of the Board of Directors were held and approved many important proposals. Our company' s chairman also serves as the president. For information regarding the conflict of interest mechanism and related board meeting proposals, please refer to the 2023 shareholders' annual report.

## Member of the Board of Directors

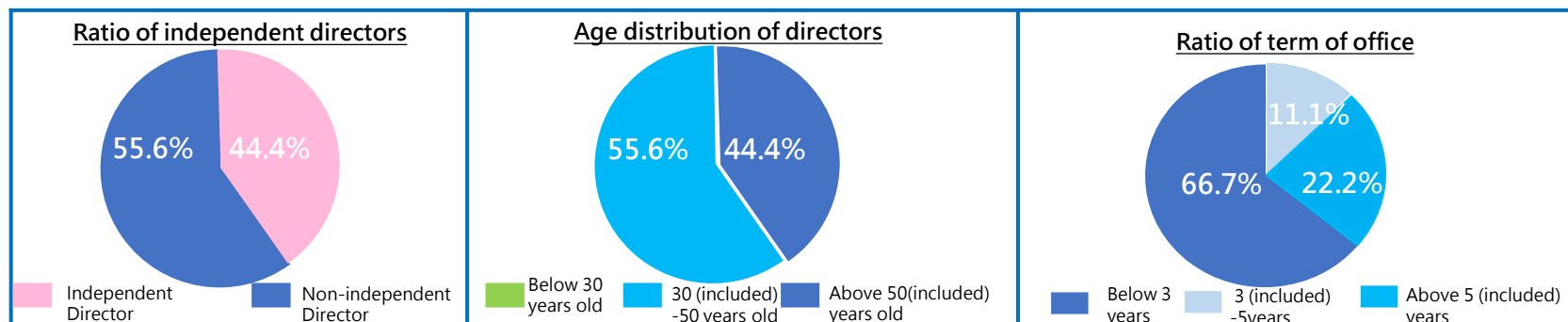
Title	Nationality	Name	Gender	Executive/ non-executive director	Age	Accumulated terms (years)	Industrial experience (Note 1)	Attendance rate to the Board of Directors in 2023
Chairman President	Republic of China	Chi-Lun Liu	Male	Executive director	>50	9	Industrial and information technologies	100 %
Director Chief Technology Officer(CTO)	Republic of China	Jung-Chin Chen	Male	Executive director	>50	1	Industrial and information technologies	100 %
Director Chief Operating Officer(COO)	Republic of China	Yung-Shun Liao	Male	Executive director	>50	1	Industrial and information technologies	100 %
Director	Republic of China	Yung-Ta Wang	Male	Non-executive director	30-50	3	Industrial and information technologies	100 %
Director	Republic of China	Hsin-Tsai Lin	Male	Non-executive director	>50	6	Industrial and information technologies	100 %
Independent Director	Republic of China	Chang-Feng Tsui	Male	Non-executive director	30-50	1	Information technologies	100 %
Independent Director	Republic of China	Hung-Chang Yuan	Male	Non-executive director	30-50	1	Industry	100 %
Independent Director	Republic of China	Ting-Hsun Chan	Male	Non-executive director	30-50	1	Industry	100 %
Independent Director	Republic of China	Chien-Min Wang	Male	Non-executive director	30-50	1	Industry	100 %

Note 1: It adopts Tier 1 classification of Global Industry Classification Standard (GICS).

Note 2: Please refer to 2023 Annual Report and 2023 Financial Statements for the information on the term of office of directors and other important positions/ commitment, status of concurrent posts, shareholders with controlling power, representatives of stakeholders, and status of cross shareholding.

Note 3 : In 2023, there are 22 major events communicated by MSScorps including quarterly financial statements, acquisition of the 10th phase building, parking spaces, and related land shares in Tai Yuen Hi-Tech Industrial Park, and capital increase of the subsidiary MSS JAPAN Co., Ltd. These were handled according to the procedures for acquiring or disposing of assets and the approval authority operation methods. After internal evaluation and in accordance with the rules of procedure, they were submitted to the audit committee and the board of directors for discussion and resolution. For details, please refer to the TWSE-Major Information.

Note 4 : Ages 30-50 include 30 and 50.



2023 Annual Report





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news



## Functional Committee

MSScorps established the Board of Directors and set up a Remuneration Committee and an Audit Committee under the management of the Board in 2021 to replace the original supervisor system in order to enhance external supervision and countervailing power of the Board of Directors. In 2023, 6 meetings were held by the Audit Committee and 4 meetings of the Remuneration Committee. Both had attendance rate of independent directors in 100%.

Committee	Duties	Member	Title	Attendance rate	Method
Audit Committee	<ul style="list-style-type: none"> <li>Fair presentation of the Company's financial statements.</li> <li>Selection (dismissal) and appointment of certified public accountants and their independence and performance.</li> <li>Appointment and dismissal of financial, accounting, or internal audit manager.</li> <li>Effective implementation of Company's internal control.</li> <li>The Company's compliance with relevant laws and regulations.</li> </ul>	Hung-Chang Yuan	Convenor Independent Director	100%	Organizational Regulations for Audit Committee 
		Ting-Hsun Chan	Independent Director	100%	
		Chien-Min Wang	Independent Director	100%	
		Chang-Feng Tsui	Independent Director	100%	
Remuneration Committee	<ul style="list-style-type: none"> <li>Assisting the Board of Directors to establish and regularly review performance evaluation of directors and managerial officers as well as the policy, system, standards, and structure of remuneration and compensation.</li> <li>Regularly evaluating and establishing remuneration and compensation to directors and managerial officer.</li> </ul>	Chang-Feng Tsui	Convenor Independent Director	100%	Organizational Regulations for Remuneration Committee 

## Educational Training for Directors (GRI 2-17)

MSScorps arranges training for members of the Board of Directors every year and provides directors the latest legal regulations and policies. Courses include finance, anti-corruption, risk management, ESG strategies, accounting, and law. In 2023, all directors in MSScorps completed 6-hour education training. 3 hours of that were the educational training for ESG, and the average training hours were 6 hours.

Title	Name	Training hours	Average training hours
Chairman	Chi-Lun Liu	6	6
Director	Jung-Chin Chen	6	
Director	Yung-Shun Liao	6	
Director	Yung-Ta Wang	6	
Director	Hsin-Tsai Lin	6	
Independent Director	Hung-Chang Yuan	6	
Independent Director	Ting-Hsun Chan	6	
Independent Director	Chien-Min Wang	6	
Independent Director	Chang-Feng Tsui	6	

### 3.1.3 Board of Directors Performance Evaluation (GRI 2-18)

To fulfill corporate governance, enhance the functions of the Board of Directors, and establish performance targets to strengthen the operational efficiency of the Board of Directors, MSSCorps approved "Methods for Performance Evaluation of Directors and Managerial Officers" in 2021. Other than internal evaluation on the operations of the Board of Directors and functional committees as well as the performance of members of the Board, It will be evaluated by external independent institutions or external experts every three years, and the results of the performance evaluation will be submitted to the Board of Directors for discussion and improvement. The results of the Board of Directors performance evaluation will be used as the accordance for director election and nomination while the result of performance evaluation of individual director will be used as the reference to establish their salary and remuneration.

#### Measures for the Board of Directors Performance Evaluation



- Recycling: Once every year
- Scope: Board of Directors, individual member of the Board of Directors, functional committees
- Method: Internal self-assessment, self-assessment by each director, peer evaluation, external professional institution and expert evaluation.

#### Items of Performance Evaluation

Item	Board of Directors performance evaluation	Member performance evaluation (self/ peer assessment)	Functional committee performance evaluation
Result	Average 4.52 (out of 5)	4.6 (out of 5)	Audit Committee: Average 4.45 (out of 5) Remuneration Committee: 4.57 (out of 5)
Dimension	1. Level of participation to the Company's operation. 2. Enhancement of decision quality by the Board of Directors. 3. Composition and structure of the Board of Directors. 4. Selection, appointment, and continuous studying of directors. 5. Internal control.	1. Monitoring of the Company's goals and tasks. 2. Awareness of the duties of a director. 3. Level of participation to the Company's operation. 4. Management of internal relationship and communication. 5. Directors' professionalism and continuous studying. 6. Internal control.	1. Level of participation to the Company's operation. 2. Awareness of the duties of the functional committee. 3. Enhancement of decision quality by the functional committee. 4. Composition of the functional committee and member selection and appointment. 5. Internal control.

#### Remuneration to Directors (GRI 2-20)

MSSCorps established Remuneration Committee and "Organizational Regulations for Remuneration Committee" to regularly evaluate the achievement status of performance targets for each director and managerial officer. Personal performance assessment result, the time devoted, duties, achievement status of targets, professionalism, and training (including ESG sustainability awareness) will be considered to establish their personal salary. The Company's directors, relevant departmental managers, internal audit personnel, CPAs, and legal advisers are invited to attend the meetings to provide necessary information. Please refer to the annual report for the information related to Annual Report in 2023.

## 3.2 Ethical Management

### Policy of Ethical Management

MSScorps values ethical management. To establish a corporate culture of ethical management and fulfill the policy of ethical management, we established “Code of Ethics Conduct” , “Ethical Corporate Management Best Practice Principles” , and “Procedures for Ethical Management and Guidelines for Conduct” since 2021. Except regulating the policy of preventing interest conflicts with directors and supervisors, we also request all the Company ‘s directors, management level, and employees follow the regulations of ethical management behaviors to avoid any dishonest events and interest conflicts. Besides, education training and promotion are scheduled according to relevant policies. It is supervised and implemented by the audit unit. For that, MSScorps arranges an ethical management educational training for new employees and announces and publishes “Ethical Corporate Management Best Practice Principles ” to all the employees of the Company to ensure everyone understands and follows the regulations of ethical management.

In 2023, there was no behavior related to corruption and discrimination in MSScorps and no violation against anti-competition, anti-trust, and monopoly.

### Ethical Management Educational Training Provided to Directors and Supervisors

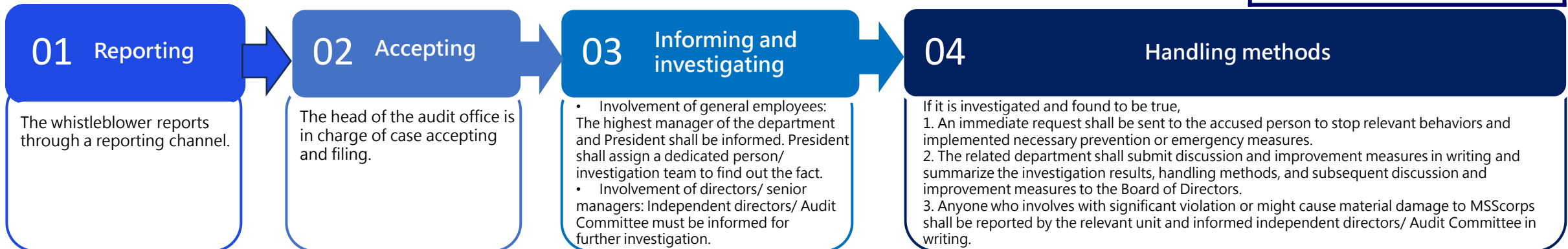
Anti-corruption Courses	Location	Chian		Taiwan	
	Category	Number of directors taking anti-corruption courses	Training completion rate	Number of directors taking anti-corruption courses	Training completion rate
Directors and Supervisors	-	4	100%	9	100%

#### 3.2.1 Ethical Management Reporting Mechanism (GRI 2-26)

To fulfill the policy of ethical management, MSScorps established "Management Procedures for Preventing Insider Trading" and "Management Methods for Reporting System" to set reporting channels and investigation procedures and maintain the rights and interests of whistleblowers. Whistleblowers will be granted rewards based on the seriousness of the case to fulfill the spirit of ethical management. In 2023, MSScorps did not receive any case of internal reporting.

Reporting email: [report@msscorps.com](mailto:report@msscorps.com)

Accepted by: Audit Office





## 3.3 Regulatory Compliance (GRI 2-27)

### 3.3.1 Regulatory Compliance System

#### Regulatory Compliance Policy

To fulfill corporate governance, MSScorps established various internal policies and regulations as well as pays attention to the implementation and updates of domestic and local regulations of where subsidiaries are located. Department of Administrative Management regularly arranges employee educational training to ensure all the employees are familiar with legal regulations. Besides, each unit shall conduct promotion to make sure employees comply with the regulations. In addition, we entrust Stock Affairs Agency at Taishin Bank and Taiwan Corporate Governance Association to assist legal requirements and notices of listed companies and training courses. The Audit Office is in charge of reviewing the implementation status on regulatory compliance at each department and office every year. MSScorps did not involve with material violation and punishment in the past two years.

#### Internal Control and Audit Policy

MSScorps established an internal control system in 2020, including internal audit implementation rules. Chairman of the Company is the competent authority for the daily administrative management of the audit unit. The Audit Office formulates annual audit plans every year for the Board of Directors to approve. The implementation of the audit should be submitted to the Board of Directors regularly. Subsidiaries in Nanjing and in Shanghai also follow the internal control system and relevant laws, and MSScorps HQ shall conduct audit to the subsidiaries regularly. In 2023, the Company conducted internal control evaluation according to "Regulations Governing Establishment of Internal Control Systems by Public Companies". The evaluation results showed no material weakness.

#### Audit Management Procedures

First Line of Defence	Business accountable personnel cooperate with and implement the legal regulations
Second Line of Defence	Competent authority approves and implement verification
Third Line of Defence	Audit Office regularly audits the status of regulatory compliance

#### Audit Process

Establishing Annual Audit Plans
Approved by The Board of Directors
Issuing an Audit Notice
Conducting Audit
Communicating The Audit Results with The Audited Unit
Submitting to President for Approval

#### Audit Duties and Professionalism

The appointment of the manager of audit in MSScorps was approved by the Board of Directors in 2020. The performance assessment and remuneration of the audit personnel are submitted to the Board of Directors for approval by the Audit Manager

#### Certificates Possessed by the Audit Personnel in 2023



	Audit Office	Number of people possessing CIA certificate	Ratio of people possessing CIA certificate
Number of people	2	1	50%

## 3.4 Risk Management



### 3.4.1 Risk Management Mechanism

As the leader of advanced manufacturing process R&D, MSScorps conducts organizational panorama evaluation and review at least once every year according to ISO 9001 standards in order to grasp early market opportunities and respond to potential risks in the market. We then formulate proper coping strategies to the high-risk items identified accept the risks to fulfill decentralization of responsibility. President Office is responsible for consolidating and regularly reporting as well as implementing responding measures.

### Risk Identification and Response in 2023

Dimension	Identification	Duration of impact	Performance in 2023		Strategies
People and their human rights 	Risks of talent shortage and flow	1-3 years: Short-term impact	<ul style="list-style-type: none"> <li>In 2023, three employee forums were held to facilitate two-way communication with employees, understanding company development and career planning.</li> <li>Chairman's platform explains the basis for employee performance incentive and reward calculations.</li> </ul>		<ul style="list-style-type: none"> <li>Accepting diverse talents and providing them professional and complete educational training.</li> <li>Offering regular employee forums for two-way communication with employees to help them understand the Company development and career planning.</li> <li>Transparent and public salary development system and providing employees performance bonus incentives.</li> <li>Conducting human rights due diligence to evaluate and plan measures that reduce human rights risks.</li> </ul>
Industrial technology 	Risks of quality management and reputation	Normative impact	<ul style="list-style-type: none"> <li>Obtained TIPS certification to protect the company's intellectual property rights.</li> <li>Continuously optimizing the Smart E system to provide clients with project progress and delivery schedules.</li> </ul>		<ul style="list-style-type: none"> <li>Planning patent layout to protect the Company's intellectual property rights.</li> <li>Establishing good smart E system for case management and designing differential professional services based on individual demands of customers as well as making sure smooth process and delivery time.</li> </ul>
	Risks of price competition	Normative impact	<ul style="list-style-type: none"> <li>Continuously investing in research and development to strengthen customer engagement.</li> </ul>		<ul style="list-style-type: none"> <li>Assigning a dedicated R&amp;D team to prepare professional technical skills and providing employees technical guidance to ensure customers obtain high-quality analysis services.</li> <li>Establishing technical threshold to differentiate markets with companies in the same trade and avoid the risk of low-price competition.</li> </ul>

## Risk Identification and Response in 2023 (Continued)

Dimension	Identification	Duration of impact	Performance in 2023	Strategies
Governance and economy 	Risks of information security and business secret protection	Normative impact	<ul style="list-style-type: none"> <li>Continuously signing non-disclosure agreements (NDAs) with new clients to protect confidential information, including sample storage and project analysis results.</li> <li>Newly established laboratories, such as those outside Taiyuen, are equipped with metal detectors and anti-tailgating gates to strictly control and prevent information leakage.</li> <li>New employees receive confidentiality training.</li> </ul>	<ul style="list-style-type: none"> <li>Introducing and obtaining ISO 27001 certification and regularly conducting information security protection drills to ensure information security.</li> <li>Signing non-disclosure agreement (NDA) with customers to protect confidential information, including sample storage and case analysis results.</li> <li>Installing metal detection door and anti-tailing gate outside the lab to strictly control information disclosure.</li> <li>Requesting all new employees receiving confidentiality training.</li> </ul>
	Market risks	1-3 years: Short-term impact	<ul style="list-style-type: none"> <li>Continuously utilizing the Rooted in Taiwan program and government subsidies to address the impact of interest rate appreciation.</li> </ul>	<ul style="list-style-type: none"> <li>Applying rooted in Taiwan programs and government subsidy to respond to the impact of rising interest rates.</li> </ul>
Environment 	Climate change risks	3-5 years (or above): Medium to long-term impact	<ul style="list-style-type: none"> <li>It is expected that by 2024, through the implementation of a greenhouse gas inventory system, effective calculations can be made, and corresponding policies can be formulated.</li> </ul>	<ul style="list-style-type: none"> <li>President Office and Corporate Governance Officer plan the schedule of sustainability and regularly report to directors for supervision and management.</li> <li>Arranging the timetable for greenhouse gas verification and submit it to the Board of Directors.</li> </ul>



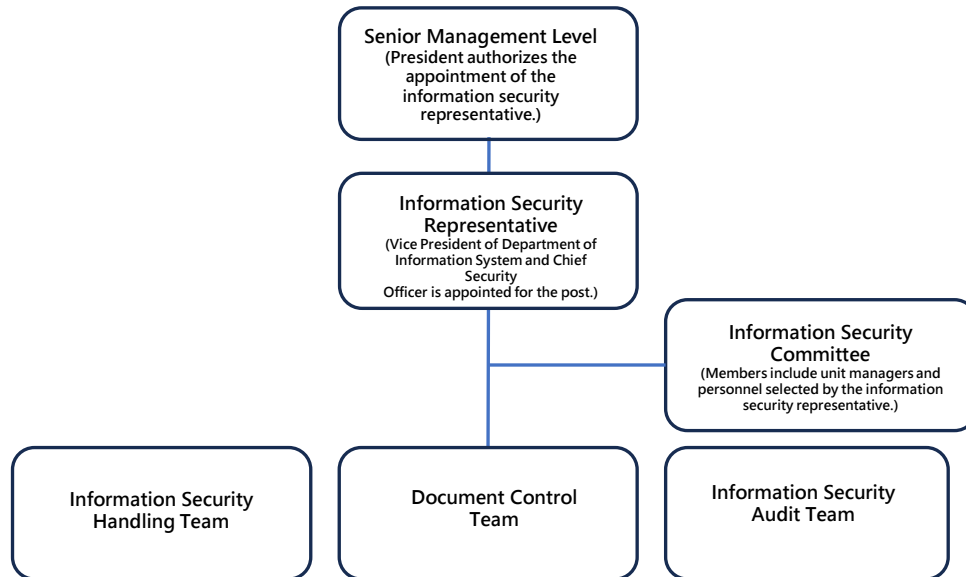
# 3.5 Information Security and Privacy Protection

To enhance information security and protect business secret, MSScorps established an operation security division to be in charge of maintaining internal information security, implementing information security audit, and managing information security equipment. Internally, we also "Information Security Handbook" and "Information Security Organization and Responsibility Management Procedures" in place. We manage, integrate, and strengthen information security management system according to the circulation process of P.D.C.A. (Plan-Do-Check-Act) to create a steady and sound information security system in order to fulfill information security and business continuity management.

## 3.5.1 Information security management structure

MSScorps values information security. To facilitate effective promotion and implementation of information security management system, the Company established Information Security Management Committee to clearly define personnel authority and responsibility of information security management operation, coordinate affairs, and promote matters related to information security management. From 2022, the Company assigned a chief security officer to promote and supervise matters related to information security. The information security handling team is in charge of dealing with various businesses, formulating and maintaining information security policies, and planning and holding information security educational training to ensure effective and continuous implementation of management regulations and achieve policies and goals of information security.

### Information security management structure and duties



Unit	Duties	
Senior Management Level	<ul style="list-style-type: none"><li>• Approve the publication and maintenance of information security management policies.</li><li>• Convene information security review and follow-up meetings.</li><li>• Review the audit reported prepared by information security audit personnel.</li></ul>	
Information Security Representative	<ul style="list-style-type: none"><li>• Formulating and reviewing information security policies.</li><li>• Supervise the implementation of business continuity drills.</li><li>• Regularly hosting and convening management review meetings.</li></ul>	
Information Security Committee	<ul style="list-style-type: none"><li>• Hold a management review meeting at least once every year.</li><li>• Formulate and supervise information security policies.</li></ul>	<ul style="list-style-type: none"><li>• Discuss and review information security policies.</li><li>• Verify the results of internal information security audits.</li></ul>
Information Security Handling Team	<ul style="list-style-type: none"><li>• Formulate and maintain policies and goals of information security.</li><li>• Implement business continuity planning.</li><li>• Host activities of information security educational training.</li></ul>	<ul style="list-style-type: none"><li>• Monitor, record, and investigate information security incidents.</li><li>• Prepare information for management review meetings and meeting minutes.</li></ul>
Document Control Team	<ul style="list-style-type: none"><li>• Conduct document issuance, recycling, and destruction.</li><li>• Manage paper and electronic documents.</li></ul>	
Information Security Audit Team	<ul style="list-style-type: none"><li>• Formulate internal audit management procedures for information security.</li><li>• Establish audit plans and assist external audits.</li></ul>	<ul style="list-style-type: none"><li>• Review whether information security is properly implemented.</li><li>• Evaluate and discuss the effects of information security audits.</li></ul>

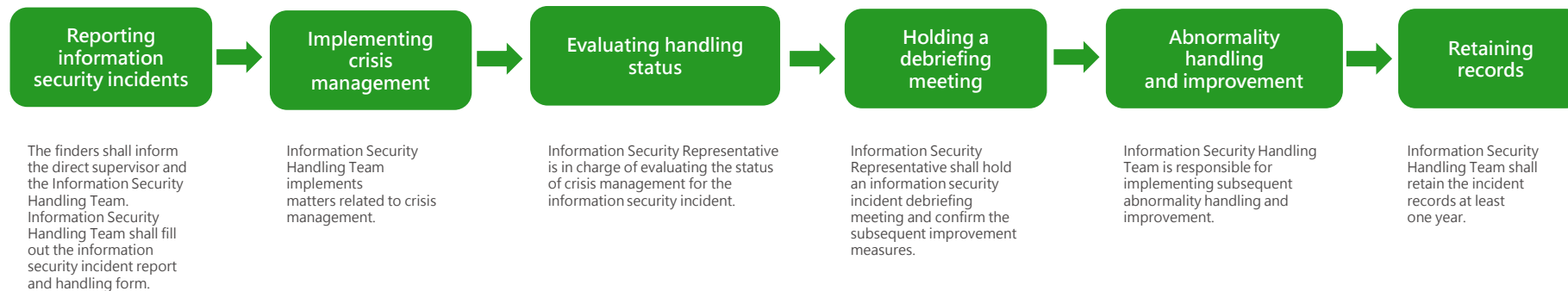
### 3.5.2 Information Security Management Measures

To protect the Company's information security and business secret, MSScorps identifies information security risks and designs management measures to strengthen information security protection.

Information security management measures	Content of information security protection
Information security promotion	Information Security Handling Team promotes and implements the information security system. Information Security Representative shall promote recent internal and external information security material topics through email every month and maintain good operation on the Company's information system.
Information property management	Checking and establishing a list of information properties and record them in the information property list and risk evaluation form. All the properties will be classified in categories and labelled the level of confidentiality. If there is any personnel change or turnover, they must hand out the information properties under their custody.
Access control setup	<ul style="list-style-type: none"> <li>Designing authority to system administrators and to general users for strict access control on personnel with different authorities.</li> <li>The password for each information system must comply with the passcode management mechanism. Passwords in low strength or no password setup will not be allowed.</li> </ul>
Field control	<ul style="list-style-type: none"> <li>Physical environment area is divided into a general area and a controlled area. There is a physical partition between the two areas as well as independent entrance and exit and access control to avoid any unauthorized personnel entering.</li> <li>Without permission, no recording, video recording or information equipment with photo functions shall be used. Lens of employees' phone camera are put on seals or stickers for control. Each area in the Company is with CCTV, and the record will be retained for at least three months</li> </ul>
Network security prevention testing	External network is installed with firewall while internal network uses protective measures like network segmentation and antivirus control panel. Regular patch, renewal, and vulnerability scanning are implemented to reduce the weakness of information security
Email protection mechanism	Email adopts a mechanism of blacklisting and whitelisting. An anti-spam system is installed in the front end of the email to provide spam filtering, malicious email blocking, and virus protection to strengthen security when using emails

### Information Security Incident Reporting

To prevent and properly handle information security incidents, MSScorps established "Information Security Incident Management Procedure" to regulate that the finder must inform the direct supervisor and the information security handling team when any information security happens, and the information security handling team must conduct the investigation of the area impacted, loss evaluation, support request, and responding measures to be taken. All the details shall be recorded in "Information Security Incident Report and Handling Form". Incidents involving severe risk levels must be implemented abnormality, corrective, and preventive measures immediately to avoid reoccurrence. Record and retain the details in "Abnormality, Corrective, and Preventive Measures Handling Form".



## Major Incident of System Abnormality

We received reporting of 23 information security incidents in 2023. 23 of them were seal off and 1 were system abnormality notification, critical and required debriefing meetings. After emergency response and corrective measures, the results showed normal and no information disclosure.

Date of the incident	Description	Handling	Improvement measures
2023/6/8	Emails are stuck in SPAM and cannot be received.	Manually resend the email.	Due to a battery replacement causing a time anomaly, the SPAM server considered emails as future emails, so it would wait until the future time to start resending the emails. Subsequently, a queue notification module has been introduced to improve the situation by providing timely notifications when emails are stuck in the queue.

## Disaster Backup Exercise

In 2023, we implemented 5 subsystem backup drills. All the results were normal.

Time	Location	Content
2023/5/6	Hsinchu HQ Lab	The NAS server used by the measurement and analysis laboratory malfunctioned and stopped service. The backup NAS server took over to continue providing service, ensuring continuous business operations.
2023/5/8	Nanjing Lab	The FTP server used by the measurement and analysis laboratory malfunctioned, causing some colleagues and clients to be unable to exchange data. It was restored in a short period, ensuring continuous business operations.
2023/4/15	Nanjing Lab	Company' s measurement and analysis laboratory' s data center conducted a UPS stress test during the annual power outage.
2023/5/6	Hsinchu Science Park Lab	The firewall server used by the measurement and analysis laboratory malfunctioned and stopped service. The backup firewall server took over to continue providing service, ensuring continuous business operations.
2023/5/9	Hsinchu Science Park Lab	The firewall server used by the measurement and analysis laboratory malfunctioned and stopped service. The backup firewall server took over to continue providing service, ensuring continuous business operations.



ISO 27001 Certification

MSSCorps passed ISO 27001 certification in 2016 and continued expanding certification in the operating sites to strengthen the Company's information security protection in order to protect information security and privacy requirements from customers. In 2023, the operating sites passed ISO 27001 certification include Hsinchu Operation HQ, Hsinchu Material Analysis (MA) HQ, Tainan Science Park Branch, Zhubei Branch Failure Analysis (FA) Department, and Zhubei Branch Reliability Analysis (RA) Department.



Information Security Protection Examination

To enhance information security protection, MSSCorps conducts information security control by implementing vulnerability scan on various servers, phishing email testing, and penetration test of external information equipment at least once every year. Besides, we cooperate with the internal and external audits of ISO 27001 every year for office security examination, personal computer examination, and legal software inspection. In 2023, there was no abnormality in each examination.

1. Information Security Vulnerability Scan

Time	Location	Content
2023/7/14	Hsinchu HQ Lab	Completion of vulnerability scan and correction on major information equipment.
2023/7/14	Hsinchu Science Park Lab	
2023/7/5	Zhubei Lab	
2023/6/13	Tainan Science Park Lab	
2023/5/8	Nanjing Lab	

2. Information Equipment Penetration Test

Period	Content
Not conducted in 2023.	The test is expected to be conducted in October 2024.

## Information Security Educational Training

MSScorps arranges information security educational training for all employees every year. In 2023, online instruction was adopted, and we also included remote video security training. All employees received complete educational training and passed the online test.

Name of the course	Object	Training duration	Number of people receiving the course	Passing rate
2023 Information Security Awareness Educational Training	All managers and employees in the Company	40 minutes	529	100%

## Short-, Medium-, and Long-term Targets

Target description	Performance in 2023	Short term (2024)	Medium term (2025-2026)	Long term (2028~)
Information security educational training	All managers and employees in the Company; course passing rate: 100%	All managers and employees in the Company; course completion rate: above 90%.	All managers and employees in the Company; course completion rate: above 95%.	All managers and employees in the Company; course completion rate: above 100%.
Information security exercise	Conduct 5 disaster recovery exercise.	Implementation of at least 5 times of information security exercise.	Implementation of at least 6 times of information security exercise.	Implementation of at least 6 times of information security exercise.
Information security invasion protection	Number of being successfully hacked in the whole year: 0.	Number of being successfully hacked in the whole year: lower than one time.	Number of being successfully hacked in the whole year: lower than one time.	Number of being successfully hacked in the whole year: 0.
Information security disclosure incident	Number of information security incident reporting in the level of 3 was 0 time.	Number of information security incident reporting in the level of 3 is lower than one time.	Number of information security incident reporting in the level of 3 is lower than one time.	Number of information security incident reporting in the level of 3 is lower than one time.
System host maintenance	Maintaining the availability of major hosting system and equipment in 99.5%.	Maintaining the availability of major hosting system and equipment in 99.5%.	Maintaining the availability of major hosting system and equipment in 99.5%.	Maintaining the availability of major hosting system and equipment in 99.5%.

## 3.5.3 Customer Privacy Protection

### Privacy Protection Strategies

As a professional service provider for testing and analysis, MSScorps treats the case information entrusted by customers with the most rigorous attitude to ensure no disclosure of confidential information and is highly recognized by customers for a long time. For customer privacy protection, Department of Information System is in charge of information confidentiality maintenance and customer information security audits. In terms of the maintenance of customer personal information, each unit established its database. Access control authority is established between units, and individual database is specifically encrypted for protection. Besides, we have Information Security Handling Team in place to monitor and investigate information security incidents and implement subsequent reporting and treatment. Relevant incident handling is also reviewed at the information security management meeting every year to look for opportunities of continuous improvement. In 2023, there was no violation of personal information protection or incidents of losing customer information.

## Management measures for customer privacy protection

- Signing non-disclosure agreement (NDA) with customers to protect confidential data of customers' analysis samples and product analysis results.
- Installing the metal detecting door and anti-trailing gate outside the lab to strictly control personnel accessing the lab.
- Sealing all the equipment delivered to the factory and assigning personnel for inspection at any time to block out communication equipment like memory stick or recorder.
- When sending the analysis report, email will automatically identify and block out images of non-target customer contained in the email to avoid sending the product analysis results to non-target customers by mistake.
- When the result of the sample analysis is sent out, the Company file will be automatically deleted without retaining any of customers' professional and confidential information.
- All employees must receive confidentiality educational training regularly to be familiar with and avoid incidents of information disclosure.

## Customer Audits

MSScorps accepts irregular audits from customers, including checking whether established and implemented procedures, checking access control, and information control of account and password setup. After customer audits and random check, discussion reports will be proposed for further review on the improvement measures required in order to enhance privacy protection and ensure no disclosure. In 2024, we conduct four customer audits and found no abnormality.

## Procedures of Customer Audits



## Educational Training for Confidential Information Protection

MSScorps values customers' confidential information. For this, we arrange relevant personnel who are exposed to the information to attend educational training of proprietary information protection (PIP) every year. In 2023, all the relevant employees received complete educational training and passed the online test.

Name of the course	Object	Training duration	Number of people receiving the course	Passing rate
PIP Process Control Key Point Educational Training	Personnel who are exposed to PIP information	40 minutes	474	100%



# 4 Social Prosperity

4.1 Talent Recruitment and Welfare System

4.2 Employee Cultivation and Career Development

4.3 Human Rights

4.4 Occupational Health and Safety

4.5 Social Public Welfare and Care

MSScorps values talent cultivation and development. We have devoted to the cultivation of excellent talents for a long time as well as continue working with colleges and universities to recruit excellent students. In addition, to support global human rights issues, MSScorps established human rights policies, enhances awareness on human rights among employees through the human rights due diligence and occupational safety management, and reduce risks in the operating environment. In terms of social welfare, MSScorps is active in charitable donation for many years and plans to appropriate 1% of annual profiting for the purpose of social welfare every year to fulfill the concept of corporate contributing to the society.

Corresponded UN SDGs	Corresponded GRI material topics	Stakeholders recommended to read the information	Corresponded material issues
     	GRI 202 : Market Presence GRI 401 : Employment GRI 403 : Occupational Health and Safety GRI 404 : Training and Education GRI 405 : Diversity and Equal Opportunity GRI 406 : Non-discrimination GRI 409 : Forced or Compulsory Labor	Employees, Universities and Colleges, Shareholders/Potential Investors, Banks/Creditors	Talent Recruitment and Welfare System, Occupational Health and Safety



## 4.1 Talent Recruitment and Welfare System

### 4.1.1 Talent Recruitment

“Personnel” are the foundation of development of an enterprise. The Company's Human Resource Department will establish the manpower planning for next year according to business objectives, management plans, and demands of each department every year. In recent years, MSScorps actively puts in resources to recruit excellent and potential talents. Along with the ebbing of the epidemic, the Company expands the scale of talent recruitment. In 2023, talent cultivation programs were the focus of development to extend the key point of talent recruitment, "rooted in colleges and universities ", in the previous year.

Over the past years, MSScorps continues implementing industry-academic cooperation with colleges and universities and serving as a business mentor. We recruit enrolled student interns and provide them an employment environment that is close to actual workplace and training courses to assist interns accumulate practical experience. We hope students are able to learn necessary industrial knowledge and skills in advance before employment through enterprise internship programs, and the relevant universities for industry-academic cooperation include Department of Materials Science and Engineering, National Tsing Hua University, and Department of Electrical and Electronics Engineering, Ming Chi University of Technology. In the internship program, interns have to write an internship weekly report every week and demonstrate summary of the internship result to relevant department and office in the school. MSScorps will conduct interviews with colleges and universities of cooperation to enhance the effect of industry-academic cooperation through effective two-way communication. In 2023, we provided students participate in internship programs in MSScorps. We hope students link with their career in advance and directly transfer as full-time employees in the Company after graduation.

Talent recruitment channels	Description
Network recruitment platforms, employment service stations	Release job vacancy and recruitment publicly through network platforms and work with local employment service stations to expand talent recruitment channels.
Internship programs	In 2023, MSScorps worked with Tamkang University to establish scholarship programs. At the same time, we also provided cooperative education with colleges and universities (such as Minghsin University of Science and Technology and National Formosa University), offering interns a salary that is close to the salary for full-time employees. We hope to assist enrolled students linking with practical skills and achieve the goal of graduation meaning employment by transferring to formal employees of the Company.
Corporate visits	Students will be able to understand corporate culture, working environment, current situation, and industrial trend and development of MSScorps through corporate visits. It also enhances opportunities of interaction between students and the Company.



Our company's salaries are determined based on local salary and organizational hierarchy structures. Employee compensation standards are set without differences due to gender, age, marital status, political orientation, race, etc. We adopt an equal pay for equal work system, where the basic salary ratio for male and female employees in the same position and grade is 1:1. For the year 2023, the comparison between our company's employee salaries and the minimum wage in Taiwan is listed in the table below:

Employee Category	Ratio of basic salary of women to men	
	Male	Female
Management	5.08:1	3.78:1
General Employee	1.71:1	1.63:1

Note 1 : The calculation of the basic salary ratio is based on the average salary of employees in various categories at our company's significant locations of operation as of December 2023.

Note 2 : The basic salary is based on the announcement by the Taiwan Ministry of Labor on September 14, 2022, which sets the monthly minimum wage at NT\$26,400, effective from January 1, 2023.

## 4.1.2 Composition of Manpower

MSScorps is active in recruiting and headhunting talents as well as provides diverse recruitment channels and types of employment. In recent years, we adopt an open policy at the educational background in terms of talent recruitment and hope to pursue the maximum employee diversity. Besides, the Company values human rights and equality very much. There will be no different treatment due to identity or background in recruitment ; We also strictly prohibit the employment of child labor and adolescent workers in accordance with the law. When recruiting new personnel, we must verify the identity documents of applicants to ensure that no child labor is employed. By the end of 2023 the total number of employees in MSScorps was 515. It increased around 23.79% compared to that (416 employees)in 2022 because of rapid business expansion.

### Employee Composition by The End of 2023 (GRI 2-7 、 2-8)

		Employment contract				Employment type			
		Permanent		Fixed-term		Full-time		Part-time	
		Number of people	Rtio	Number of people	Rtio	Number of people	Rtio	Number of people	Rtio
Female	<30 years old	58	11.26%	0	0%	58	11.26%	0	0%
	30-50 years old	133	25.83%	0	0%	133	25.83%	0	0%
	>50 years old	5	0.97%	0	0%	5	0.97%	0	0%
Total number of female employees		196	38.06%	0	0%	196	38.06%	0	0%
Male	<30 years old	71	13.79%	0	0%	71	13.79%	0	0%
	30-50 years old	232	45.05%	0	0%	232	45.05%	0	0%
	>50 years old	16	3.11%	0	0%	16	3.11%	0	0%
Total number of male employees		319	61.94%	0	0%	319	61.94%	0	0%
Total		515	100%	0	0%	515	100%	0	0%

Note 1 : Up to the end of 2023, we did not hire vulnerable groups, like the disabled and new immigrants.

Note 2 : : Up to the end of 2023, the Company did not hire employees who have no guaranteed hours of work. ; Out of the 7 interns, 6 have completed their internships, and 1 has been transferred to a full-time position at our company after graduation.



Our company is established and registered in accordance with the Company Act of the Republic of China. All members of the board of directors who serve as senior management (i.e., directors who also serve as managers of the company) are 100% local residents (nationals of the Republic of China).

As of the end of 2023, the total number of employees in the company is 515 (319 males and 196 females), including one foreign employee. Among the employees, 365 are direct personnel and 150 are indirect personnel. The indirect personnel include 48 supervisory staff (27 mid-level supervisors and 21 senior supervisors). There are 27 female supervisors, accounting for 33.3% of the supervisory staff. All senior supervisors are local employees (nationals of the Republic of China), with a 100% employment rate of local senior supervisors, totaling 23 people.

### Diversified Employee Composition by The End of 2023

Natio-nality	Identity	Level	Gender	<30 years old	30-50 years old	>50 years old	Total
Dom-estic empl-ees	Indigenous	Managerial	Female	0	0	0	0
			Male	0	0	0	0
		Non-man-agerial	Female	0	0	0	0
			Male	1	1	0	2
	Non-in-digenous	Manageria	Female	0	12	2	14
			Male	0	25	9	34
		Non-man-ageria	Female	58	121	3	182
			Male	70	206	6	282
Foreign employees		Manageria	Female	0	0	0	0
			Male	0	0	0	0
		Non-man-ageria	Female	0	0	0	0
			Male	0	0	1	1
Total				129	365	21	515

Note 1 : The definition of management level refers to employees with positions of manager or above in the human resource system, including managerial officers and executive managers.

Note 2 : 30-50 years old including 30 and 50 years old •

MSSCorps takes different factors into consideration when preparing manpower planning. Other than planning human resource as a whole for the Company, we also combine that with employees' competence and interests to help them understand their future career development better. Relevant competent authorities in the Company will fully communicate with new employees to help them understand the corporate culture and relevant content of work. Besides, the Company conducts employee turnover statistics every year. In 2023, the number of employee turnover was 76. The members of our R&D team are mostly with a master or PhD degree, and the turnover rate of R&D team is very low. There is almost no turnover. For employee turnover, we carry out an interview with individual employee to understand the real reasons for future improvement and discussion. We also established responding solutions to retain talents in advance.

### New full-time Employee Hires and Full-time Employee Turnover in 2023

Statistics of new employee hires and employee turnover	<30 years old		30-50 years old		>50 years old		Female		Male	
	Number of people	Ratio (%)	Number of people	Ratio (%)	Number of people	Ratio (%)	Number of people	Ratio (%)	Number of people	Ratio (%)
New employee hires	84	16.31	85	16.50	3	0.58	57	11.06	115	22.33
Departed Employee turnover	27	5.24	46	8.93	3	0.58	33	6.41	43	8.34

Note 1: The number of new employee hires and employee turnover only included formal employees in Taiwan.

Note 2: Ratios of new employee hires and employee turnover are the ratio of the number of employees in that category to number of total employees in that year.

Note 3: The total number of new employee hires in 2023 was 172. The number of employee turnover was 76. The turnover rate was 14.75%.

Note 4 : 30-50 years old including 30 and 50 years old.

Note 5 : The information in the above table does not include new hires and employees who have left within three months of their start date.



### 4.1.3 Remuneration and Performance Assessment

MSScorps has "Employee Handbook" in place and improves organizational systems according to the Articles of Incorporation, Labor Standards Act, and relevant governmental laws. It includes the scopes of employee appointment, salary, reward and punishment, assessment, promotion, welfare, turnover, retirement, and educational training. The Company attributes the success of the enterprise to the efforts of employees and gives a promise of "no upper limit and no ceiling for salary". In terms of salary, we offer salary and welfare that are better than other companies in the same trade. The statistics in 2023 excluding managerial officers with the title of Director or above revealed more than 53.9% of the employees had an annual salary over NT\$ 1 million, 24.6% of the employees received an annual salary of NT\$1.5 million, and 9.2% of the employees had an annual salary above NT\$2 million. Among them, there were several engineers receiving an annual salary over NT\$3 million.

In terms of employee salary, the Company established annual salary calculation criteria with transparent and clear salary disclosure. We pay employees wages for all the working hours (including overtime hours), and percentage of employee working hours and paid working hours is 100%. Salary for each employee is based on the job title and job grade as well as refers to education background, work experience, and required salary for evaluation. There is no unfairness caused by gender. Employees are able to estimate their salary income according to their performance of the year. We expect our employees to grow and develop with MSScorps in an environment of high annual salary and high sense of achievement and witness unlimited possibility in the future. In 2023, the amount of average salary of full-time non-managerial employees is NT\$ 1,220 thousands, and the amount of medium of salary of full-time non-managerial employees is NT\$ 989 thousands. Calculated based on the annual total compensation of the highest-paid individual in the organization and the median annual total compensation of other employees in the organization (excluding the highest-paid individual), as well as the percentage increase.

#### Gender Pay Indicator

Employee Category	Gender Pay Ratio (with male fixed at 1)
Overall employees	0.86 : 1
Management level	0.74 : 1
Non-management level	0.95 : 1

Note 1 : Management is defined as positions at the manager level or above in the human resources system, including managers and senior managers.

Note 2 : Gender pay statistics only cover employees in Taiwan.



### Performance Assessment

MSScorps established a performance assessment system based on "Employee Handbook", including performance assessment for probation period of new employees and the annual performance assessment to all employees once every year. New employees who are still in the 3-month probation will be excluded from assessment. Managers of departments submit the assessment results to President for approval. The competent authority for each department in MSScorps is in charge of establishing plans for employee promotion, and the list of employees to be promoted shall be proposed in the annual performance assessment for President to approve. In 2023, the ratio of employees qualified for assessment of the year to the number of employees actual carrying out performance assessment was 100%.

### 4.1.4 Employee Welfare

#### Employee Welfare

MSScorps established an employee welfare committee and "Organization Regulations for Employee Welfare Committee" as the accordance of organizing and hosting employee welfare activities. Other than dealing with various insurances according to laws, such as labor insurance, national health insurance, employment insurance, and group comprehensive insurance, we also provide employee welfare better than legal regulations and policies, grant subsidy for wedding and funeral, company trip, gifts for traditional festivals, gift voucher, and club activities subsidies, as well as employee accommodation allowance, personal travel allowance, and pension scheme. We have "Methods for Employee Share Purchase" in place as the reward mechanism. Our company has established a retirement system for all employees in accordance with Taiwan's 'Labor Standards Act' and has set up a defined contribution retirement plan in accordance with the 'Labor Pension Act.' We contribute 6% of each employee's monthly salary to their individual account at the Bureau of Labor Insurance.



Item	Content
Life insurance	Purchasing employee group insurance.
Medical insurance	Purchasing group health insurance with medical benefits: accidental injury medical insurance/ cancer medical insurance (ward fee, miscellaneous expenses, surgery fee).
Disability insurance	Purchasing employee group insurance: accidental injury insurance (insurance amount: NT\$2 million).
Parentingrelated leave	Compliance with legal regulations, including pregnancy checkup/ paternity leave, tocolysis leave, maternity leave, parental leave.
Maternal health protection	Setting up a nursery room and working with an appointed day care center.
Employee shareholding	10~15% of the profits of the year will be opened for employee stock purchase.
Other welfare	<ul style="list-style-type: none"> <li>Holidays: Other than the annual leave according to Labor Standards Act, we have flexible paid time off system. New employees are entitled to have annual leave and flexible paid time off in the year that they start to work.</li> <li>Allowance: Travel subsidy, gift/ gift voucher for three traditional festivals, birthday cash gift, employee meal subsidy, allowance for wedding and funeral, baby bonus, Welfare Committee/ club subsidy.</li> <li>Activities: End-of-year party/ irregular meal gathering, domestic travel, employee clubs.</li> <li>Health: Regular employee health examination, special-contracted medical and nursing personnel regular at-site service.</li> </ul>

## Status of Parental Leave in 2023

Item	Male	Female	Total
Total number of employees entitled to parental leave in 2023	182	274	456
Total number of employees took parental leave in 2023	0	1	1
Number of employees due to return to workafter taking parental leave in 2023(A)	0	1	1
Number of employees that did return to work after parental leave in 2023(B)	0	1	1
Number of employees returning from parental leave in 2022(C)	0	3	3
Number of employees retained 12 months after returning to work following a period of parental leave in 2022(D)	0	3	3
Return to work rate%= B/A	N/A	100%	100%
Retention rate%= D/C	N/A	100%	100%

Note: Employees in the Company are entitle to the parental leave after they work with us for 6 months.

## Club Activities



## Company trip



## Year-end party





## 4.2 Employee Cultivation and career Development

### 4.2.1 Employee Cultivation and Training

MSSCorps values talent development and provide employees diverse learning channels. We established a series of internal systematic trainings to develop excellent technical personnel, screen training courses based on the work demands at each department planned by the Company as a whole, and design different educational handbooks and educational training courses for each department. The Company expects to strengthen employees' professional skills and expand the depth and width of their knowledge through solid educational training and promotion.

There are two types of educational training in MSSCorps, and they are new employee educational training and on-the-job educational training. In 2023, the basic content of new employee educational training included 10 courses, and the total training hours were 14 hours, such company rules and regulations, welfare, safety and health, information security, quality management, chemicals management, and process control. We also specifically promote "Principles and Operating Procedures of Ethical Management", and all the relevant regulations are published in the internal shared folders. In addition, to assist employees to learn solid analytical skills, we arrange additional new employee skill training, which lasts for 6 months, for Department of Engineering in 2023. On-the-job employee training courses include information security, PIP control, and static electricity protection. The courses will be screened and updated every year according to the demands of each department. Educational training for all employees is centrally managed by the internal administrative system in the Company, including the records of attendance and online testing and rating.

#### Employee Training Statistics in 2023

Employees category	Total training hours	Total number of the employees at the category	Average training hours
Female managerial officers	28	14	2
Male managerial officers	68	34	2
Total managerial officers	96	48	2
Non-managerial officers of females	1608.5	182	8.8
Non-managerial officers of males	2883.5	285	10.1
Total non-managerial officers	4492	467	9.6
Toatal	4588	515	8.9

Note 1: In 2023, the average training hours for male employees were 9.25 hours/ person, and the average training hours for female employees were 8.35 hours/ person.

Note 2: Managerial officers refer to those who have the job title of manager or above in the human resource system, including managers and executive managers.

Note 3: The employee training statistics only covered the full-time employees in Taiwan in 2023 and excluded training hours for 6-month new employee skills.

### Details of Employee Training Courses in 2023

Annual information security educational training		ESD protection principles and protective systems		PIP process control basic educational training		Intellectual Property Awareness Training		New employee basis training		Intellectual Property Management System Training
Total training hours	529	Total training hours	630	Total training hours	474	Total training hours	276.5	Total training hours	2,408	270.5
Total number of participants	529	Total number of participants	210	Total number of participants	474	Total number of participants	553	Total number of participants	172	541
Course hour	1	Course hour	3	Course hour	1	Course hour	0.5	Course hour	14	0.5

### 4.3 Human Rights (GRI 2-23 、 2-24)

MSSCorps considers human rights as the most important issue. Based on the Company's employment policy, legal regulations, and international human rights convention, we established "MSSCorps Co., Ltd. Human Rights Policy" with no differential treatment due to any personal traits. It was approved by the manager of the administrative management department and the Chairman to ensure the compliance with labor-related regulations in order to protect employees legal rights and interests and fulfil gender equality at work and human dignity. In 2023, there was no discrimination caused by race, skin color, gender, religion, politics, nationality, or social status.

#### 4.3.1 Human Rights Management

MSSCorps devotes to perform corporate social responsibility and ensure the basic human rights of employees and other stakeholders are protected. To achieve the purpose, the Company insists complying with human rights criteria recognized internationally, including the international human rights frameworks of Universal Declaration of Human Rights (UDHR), UN Global Compact (UNG), and International Labor Organization (ILO). The Company commits to respect and maintain employees' basic human rights, including but not limited to labor rights, equality, and respect. Besides, we have corresponding policies in place to fulfill the principles mentioned above. We believe the emphasis and management to human rights will contribute to the Company's success and sustainable development and create a more impartial and equal society.



## Human Rights Policy



It is applicable to employees in MSScorps and its subsidiaries. We protect their human rights through four dimensions, including "providing a fair working environment and inclusion to diversity", "respecting human rights at the workplace", "offering a safe working environment", and "implementing information security".

## Supplier Code of Conduct



It is established according to RBA Code of Conduct and international human rights regulations. The content covers labor, health and safety, environment, ethical regulations, and management systems to be used as the criteria for suppliers to follow. Besides, we request all suppliers to sign the supplier code of conduct and ethical regulation commitment.

## Process of Human Rights Due Diligence



### Step1. Screening Human Rights Issues

Collecting international human rights frameworks and information of domestic competitors to summarize issues related to human rights before selecting 10 issues for the design of MSScorps Human Right Due Diligence Questionnaire.



### Step2 Human Rights Risk Identification

Inviting each unit to fill out the human rights due diligence questionnaire and identify the potential hotspots of human rights risks in the operation.



### Step3 Establishing Management and Remedy Measures

Preparing a human rights risk matrix diagram based on the results of survey to identify human right risks that have high "probability of occurrence" and high "degree of severity".



### Step4 Improvement Follow-up and Disclosure

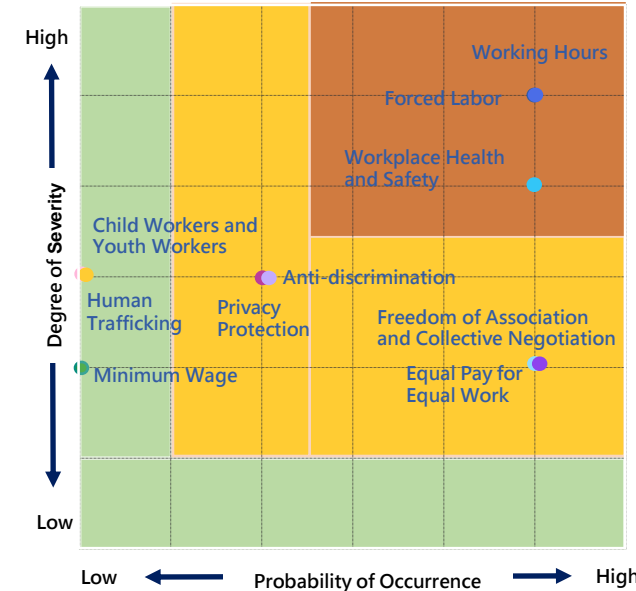
Checking the identified risks and establishing relevant management measures. It should be disclosed in the sustainability report every year.

## 4.3.2 Human Rights Due Diligence

To implement human rights management, the Company includes human rights issues and sexual harassment prevention measure promotion in the new employee training and internal promotion, including prevention of physical, verbal, and psychological violence and sexual harassment as well as providing a complete complaint processing mechanism to protect employees from unlawful physical or mental infringement in the performance of duties. Since 2022, MSScorps run human rights due diligence on the full-time employees in Taiwan every year. The scope of human rights issue collection includes forced labor, child worker and youth worker, freedom of association and collective negotiation, equal pay for equal work, anti-discrimination, working hours, and occupational health and safety.

To understand human rights risks during the operation, MSScorps conducted human rights due diligence along with each unit in 2022. The results of the investigation revealed each issue of human rights fell in low risks in the scope of the operation. The Company then further standardized the results of investigation questionnaires to examine the level of relative risks of each issue to screen out "working hours", "forced labor", and "workplace safety" for management.

### Human Rights Risk Matrix Diagram



●	Forced Labor
●	Working Hours
●	Workplace Health and Safety
●	Equal Pay for Equal Work
●	Freedom of Association and Collective Negotiation
●	Anti-discrimination
●	Privacy Protection
●	Child Workers and Youth Workers
●	Human Trafficking
●	Minimum Wage

## Human Rights Risk Response

Human rights risk	Performances in 2023	Management measures
Working hours	<ul style="list-style-type: none"> <li>In 2023, our company had 515 full-time employees, with a total of 27,561 hours of unused annual leave.</li> <li>In 2023, overtime for full-time employees was compensated with either overtime pay or compensatory leave, in accordance with or exceeding legal requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Providing additional flexible holidays, and new employees are entitled to annual leave and flexible holidays in the first year reporting to work.</li> <li>Implementing flexible working hours for employees to allocate their life and work.</li> <li>Offering overtime fees or compensatory time according to laws.</li> <li>Strengthening promotion to supervisors and employees daily.</li> <li>Finding out the overtime work at each department regularly and caring and managing employee attendance.</li> </ul>
Forced labor	<ul style="list-style-type: none"> <li>In 2023, our company did not incur any fines or non-monetary penalties for violations of labor-related regulations.</li> <li>Our company holds regular labor-management meetings in accordance with legal requirements. In 2023, we held a total of four labor-management meetings, promptly responding to and addressing employee feedback and adjustments.</li> </ul>	<ul style="list-style-type: none"> <li>Specifying in the human rights policy to prevent forced labor in any form.</li> <li>Complying with relevant labor regulations to protect employees' legal rights and interests.</li> <li>Providing employees information to help them understand labor laws and the rights and interests they entitle to in the local country of the operation.</li> <li>Hosting a labor-management meeting regularly according to laws to communicate labor conditions and environment with employees and provide timely response and adjustment.</li> </ul>
Workplace health and safety	<ul style="list-style-type: none"> <li>In 2023, our company onboarded a total of 172 new employees, all of whom were educated on occupational safety and health regulations during their orientation training.</li> </ul>	<ul style="list-style-type: none"> <li>Evaluating and identifying risks and hazards in the working environment and assessing hazards for control and management by different levels, and implementing improvement plans accordingly.</li> <li>Offering health examination to all employees every two years, and commissioning medical personnel to carry out health instruction and subsequent follow-up management at the site.</li> <li>Planning and executing the four major protection programs according to laws, including Ergonomic Hazards Prevention Program, Prevention and Management of Unlawful Infringement in the Performance of Duties, Prevention Measures of Abnormal Workload-triggered Disorders, and Workplace Maternal Health Protection Program.</li> <li>Conducting firefighting safely and first-aid drills regularly.</li> <li>Promoting occupational safety and health at the new employee orientation and conducting occupational safety and health educational training for all the employees every three years to continue strengthening relevant recognition and awareness.</li> </ul>

On the other hand, there was no discrimination or harassment incident caused by race, skin color, gender, religion, politics, nationality, or social status in 2023. MSSCorps has employee opinion mailbox and e-mail in place and encourages employees to provide their suggestions and report unfair treatment. They can also report behaviors that violate ethics through telephone or post. All the cases will be handled by a dedicated person confidentially to protect employees' rights, interests, and safety.



Dedicated unit to handle complaints: The Audit Office

E-mail : [report@msscorps.com](mailto:report@msscorps.com)

### 4.3.3 Employee Communication (GRI 2-26)

MSSCorps has employee opinion mailbox and email in place and encourages employees to provide suggestions and report unfair treatment. They can also report behaviors that violate ethics through telephone or post. All the cases will be handled by a dedicated person confidentially to protect employees' rights, interests, and safety.

#### Employee Luncheon Forums

MSSCorps values the two-way communication with employees. We host physical forums to solve employees' questions , concerns and deliver the Company's concepts and values patiently.

##### Employee Luncheon Forums

112.11.04



112.11.05



112.11.11



112.11.06





## 4.4 Occupational Health and Safety

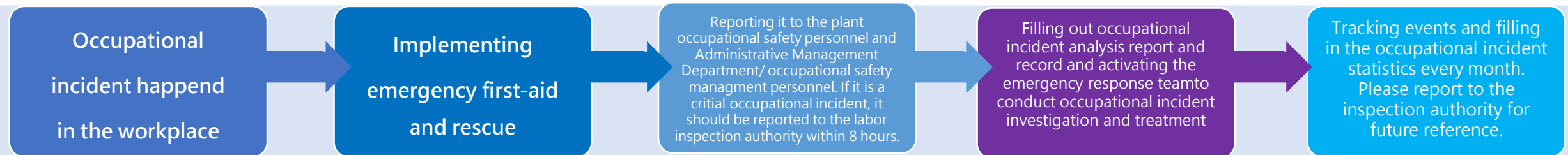
### 4.4.1 Occupational Safety and Health Management

To protect employee safety and health at work, MSSCorps established "Occupational Safety and Health Management Plans" and "Safety and Health Code of Conduct". They are applicable to all the employees and nonemployee workers at all the operating sites. The Administrative Management Department is in charge of the matters related to occupational health and safety in the Company, and we have dedicated occupational safety and health personnel to supervise and conduct occupational safety and health management plans. In addition, according to the industrial characteristic, MSSCorps is not a hazardous workplace as specified in "Hazardous Workplace Review and Inspection Rules".

According to relevant articles of the Occupational Safety and Health Act, the Company classifies and defines the occupational injury incidents and has established a reporting process to ensure timely response and reporting when it happens and protect labor safety. If it is a critical occupational incident, it should be reported to the labor inspection competent authority. Without permission, the site must not be moved or destroyed. If there is any occupational incident happened in the workplace, the information of personnel involved with the casualty should be immediately reported to the Administrative Management Department or occupational safety management personnel as well as fill out "Occupational Incident Analysis Report" and "Occupational Incident Record". After the Administrative Management Department receives the information, relevant units must be informed right away and the emergency response team shall be activated. When occupational safety and health personnel receive the information, they shall visit the site immediately and implement occupational incident investigation and subsequent emergency treatment.

MSSCorps has additional "Contractor Code of Conduct for Environment, Safety, and Health" and "Contractor Safety and Health Management Methods" in place for all the contractors, including "Environment, Safety, and Health Notice at General Workplaces", "Code of Conduct for Electric Works", and "Safety Code for Fire Works". We also request all the contractors to sign "Contractor Safe and Healthy Work Commitment" during the construction to ensure the compliance of safety and health related regulations established by MSSCorps.

### Occupational Incident Reporting Process



### 4.4.2 Occupational Safety and Health Hazard Identification

In terms of the risks at the workplace and the hazard evaluation and identification process, MSSCorps has included them into the four major programs of occupational safety according to laws. It covers the operating personnel in all plants. The competent authority of each unit is in charge of filling out the risk evaluation form, and the plant occupational safety personnel and doctors are responsible for the evaluation at the workplace to conduct hazard evaluation and classification control. Besides, improvement plans are established and implemented according to the results. The improvement solutions adopted will be evaluated again every year to track and understand the effects. If the improvement results are not as good as expectation or are deteriorated, other improvement methods and measures should be re-selected. MSSCorps has established "Ergonomic Hazards Prevention Program" to regularly evaluate and analyze via "Nordic Musculoskeletal Questionnaire" and "MSDs Ergonomic Checklists (work safety analysis)". Moreover, we conduct hazard classification based on the musculoskeletal survey and prepare "Summary Table for Musculoskeletal Survey and Control" for subsequent follow-up.

## Implementation Status of the four Major Occupational Safety Programs

Program	Risk evaluation methods	Risk evaluation results
Workplace Maternal Health Protection	<ul style="list-style-type: none"> <li>Fill out "maternal health protection workplace and operation hazard assessment form" when pregnant.</li> <li>After childbirth, fill out "self-assessment form for workers' health status less than one year after pregnancy and childbirth".</li> </ul>	No case of high risks; all belong to the first-level management.
Prevention Measures of Abnormal Workload-triggered Disorders	<ul style="list-style-type: none"> <li>Fill out paper questionnaires and provide statistical data during the health examination in the hospital, including "overload assessment questionnaire" and "overwork survey".</li> </ul>	According to the statistical result in 2023, 1 employee required an interview with the doctor (medium high risk). In addition, there were 21 employees who were suggested to interview with the doctor. They were all arranged the interview in 2024.
Ergonomic Hazards Prevention	<ul style="list-style-type: none"> <li>Fill out "musculoskeletal symptom questionnaire" during employee health examination.</li> <li>Manager of each department fills out "MSDs Ergonomic Checklists (work safety analysis)".</li> </ul>	No case of high risks. There were 12 employees in total with a result of 3 points or more. After diagnosis, it is nothing directly related to work.
Prevention and Management of Unlawful Infringement in the Performance of Duties	<ul style="list-style-type: none"> <li>Manager at each department assesses "hazard identification of workplace infringement prevention and risk evaluation form".</li> </ul>	No case of high risks. We continue providing psychological consultation services and information of latest seminars hosted in Hsinchu City Family Education Center.

MSSCorps has obtained ISO / IEC 17025 General requirements for the competence of testing and calibration laboratories every half a year according to the Occupational Safety and Health Act. Besides, we prepare environmental monitoring and testing reports to supervise the actual working environment of labors and evaluate the risks that labors are exposed to. Subsequent treatment will be carried out based on the monitoring and testing results to protect employees' safety at the workplace. Certified by a third-party institution, we test specific chemicals and organic solvents, including hydrofluoric acid, acetone, isopropanol, and tetrahydrofuran, as well as CO2. It covers lab noise and hazards in the working environment. The results showed no occupational injury hazardous factors identified. MSSCorps does not use substances that might cause hazards to operating personnel during the manufacturing process.

Moreover, MSSCorps supports employees to get away from the situation that might cause injury or disease and frees them from punishment. In terms of safety and health educational training, new employees will be training during the orientation while current employees will be given an educational training every three years to strengthen their awareness towards occupational health and safety as well as eliminate occupational hazards to lower risks.

## ISO / IEC 17025 Laboratory Quality Management System Certification

### Hsinchu Material Analysis Division



### Hsinchu Operation HQ



### Tainan Science Park Branch



### Nanjing Branch



### Environmental Monitoring and Testing Report



### 4.4.3 Occupational Injury and Occupational Diseases

To protect safety and health of the employees and workers who are not employees, MSScorps devotes to lower risks in the working environment and expect to achieve the goals of zero occupational incident and zero injury. In 2023, there was no occupational injury or disease on the Company's employees and workers who are not employees. The number of deaths caused by occupational injury and disease was 0 and the Company's occupational disaster rate was 0%.

Item	Male employee	Female employee
Recordable incident of occupational injury	0	0
Number of severe occupational injury	0	0
Number of deaths caused by occupational injury	0	0
Number of cases of occupational disease	0	0
Statistics of total working hours (hours)	651,448	403,147
Recordable ratio of occupational injury	0	0
Ratio of severe occupational injury	0	0
Ratio of death caused by occupational injury	0	0
Occupational disease rate (ODR)	0	0
Hours of absence	5,774.5	5,933
Absence rate	0.89%	1.47%

Note 1: Recordable rate of occupational injury = ( Number of recordable occupational injury / total working hours ) \* 200,000.

Note 2: Severe occupational injury follows domestic laws or GRI criteria. It refers to the injury that causes interruption of work and is difficult to recover to the health status before injury within 6 months.

Note 3 : Absence rate = ( ( Occupational sickness leave+ general sick leave+ personal leave ) / total working hours ) x100%. In 2023, the overall absence rate was 1.11%.

### 4.4.4 Health Promotion Measures

#### Health Examination and Consultation with Doctors or Nurses

MSScorps conducts health examination on all the employees every two years. If it is found abnormality on the overwork survey or overload assessment, the medical and nursing personnel at the site will provide the related employee health instruction and subsequent follow-up management. In addition, we also work with appointed clinics to provide employees several medical services, such as the first-aid station, occupational disease clinics, labor health checkup, and general outpatient services. We also invite the professional appointed medical and nursing personnel to provide consultation services at the site of MSScorps regularly. In 2023, employee health examinations have been conducted. Regarding medical consultations, the on-site occupational health services were scheduled once every three months and have all been completed.

#### Statistics of Number of People Using Medical Consultation Service in 2023

Item	Number of people
Maternity protection	7
Health examination and consultation	50
New employee health examination	33
Psychological case	0
Personal consultation	2
Total	92



#### Maternity Health Protection

Occupational health and safety in MSScorps is currently managed by professional personnel who have occupational safety certificates at the Administrative Management Department. We have labor protection plans in place and implement the four major prevention programs for occupational safety and health according to laws. For female employees, we have "workplace maternity health protection program" for evaluation in two stages, during pregnancy and after childbirth. In addition, the Company also has a nursery room and offer a specially-appointed day care center so that the female employees in the Company can have a working environment that makes them feel at ease.





## Implementation of Fire Drills

MSScorps established "Safety and Health Code of Response" and "Emergency Response Procedures" as well as regularly inspect fire-fighting safety equipment, such as fire extinguishing equipment, alarm equipment, and shelter and evacuation equipment. In addition, MSScorps HQ is a rental building. According to the fire-fighting regulations of the building, a fire drill and fire-fighting equipment inspection will be conducted regularly every year. Through actual simulation practice of the accident, we ensure relevant personnel are able to make correct and timely response based on the emergency response procedures when there is a fire to achieve the target of lowering the impact of the incident to the least.

## 4.5 Social Public Welfare and Care

### 4.5.1 Social Care

MSScorps have actively devoted to social public welfare for many years and adopt a care policy of "from child to elderly". The President Office focuses on different life stages in young generation, mid-aged adults, and elderly to plan different events. Since 2013, we have provided care and donation to St. Francis Xavier Home for Children and Juvenile, Home for Children and Youth, and Home for Girls. In 2017, we also participated in "Kaohsiung College of Dreams" to provide learning and subsidy of computer equipment to children in the vulnerable families as well as offer free after-school lessons. We expect to implement our corporate social responsibility, integrate resources, and assist children in the low income households for their studying to achieve equality of education. As for the care to elderly, we appropriate NT\$200,000 every year for the donation to elderly care in Kaohsiung. Besides, we also emphasize environment-related issues very much and respond to "CSR@CommonWealth" #action initiative of doing one thing for Tamsui River to reduce the serious pollution to water resources and make an effort to water resource reservation. We also support Lanyu Environmental Protection Plan. MSScorps encourages employees to engage with various public welfare activities and begin with us. Currently, we plan to appropriate less than 1% of the annual profits every year for the purpose of social public welfare and anticipate bring out our social impact from top to down and fulfill the concept of giving back to the society.




Instruction of Using a Fire Extinguisher and Actual Practice



Emergency Shelter and Evacuation Drill



Face-to-face Instruction of Using Fire Hydrants

Dimension	Society- 「Elderly care 」		Environment		
Area	Elderly groups		Water and ecological conservation		
Corresponded SDGs	<div>2 ZERO HUNGER</div> <div>3 GOOD HEALTH AND WELL-BEING</div>		<div>14 LIFE BELOW WATER</div> <div>15 LIFE ON LAND</div> <div>17 PARTNERSHIPS FOR THE GOALS</div>		
Action explanation	In 2022, a total donation of NT\$100,000 was made to the Smiling Marionette Troupe, whose members have an average age of 80, to support the promotion and establishment of marionette culture.  We supported the community care action launched by Kaohsiung Fuguo Community Development Association. From 2019 to 2021, we donated NT\$500,000, and in 2023 we donated NT\$300,000 for the purpose of elderly care in Kaohsiung.  In response to Elderly Care Program, we donated to Kaohsiung Fuguo Community to carry out an Integrated Prevention/Delay Disability Health Care Service for Older Patients plan.		We responded to the action initiative launched by "CSR@CommonWealth" #doing one thing for Tamsui River to support the river improvement action.  <div>【給全體同仁的一封信 #為淡水河做一件事】</div> 		

## Statement of use

MSScorps Co., Ltd. has reported in accordance with the GRI Standards for 2023  
( Reporting Period: January 1, 2023, to December 31, 2023).

## Appendix 1: GRI Standards Index

GRI Standards	Content	Corresponding Chapters	Description	Page
GRI 1 : Foundation 2021				
Applicable GRI Sector Standard(s) : Not Applicable.				
GRI2 : General Disclosures 2021				
The Organization and its Reporting Practices				
2-1	Organizational details	Overview of MSScorps		17
2-2	Entities included in the organization's sustainability reporting	About the Report		3
2-3	Reporting period, frequency and contact point	About the Report		3
2-4	Restatements of information	-	The past waste information has been corrected this year. Please refer to P 27 of the report.	27
2-5	External assurance	About the Report		3 80
Activities and Workers				
2-6	Activities, value chain and other business relationships	About MSScorps 1.3.1 Supplier Management		17 · 27
2-7	Employees	4.1.2 Manpower composition		59
2-8	Workers who are not employees	4.1.2 Manpower composition		59
Governance				
2-9	Governance structure and composition	Sustainable Development Strategy 3.1.1 MSScorps Organizational Structure 3.1.2 State of Operation of the Board of Directors and Functional Committees		6 42 43
2-10	Nomination and selection of the highest governance body	3.1.2 State of Operation of the Board of Directors and Functional Committees		43

## Appendix 1: GRI Standards Index (Continued)

GRI Standards	Content	Corresponding Chapters	Description	Page
2-11	Chair of the highest governance body	3.1.2 State of Operation of the Board of Directors and Functional Committees		43
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		6 9 42
2-13	Delegation of responsibility for managing Impacts	Sustainable Development Strategy 3.1.1 MSScorps Organizational Structure		6 42
2-14	Role of the highest governance body in sustainability reporting	Sustainable Development Strategy 3.1.1 MSScorps Organizational Structure		6 42
2-15	Conflicts of interest	3.1.2 State of Operation of the Board of Directors and Functional Committees		43
2-16	Communication of critical concerns	3.1.2 State of Operation of the Board of Directors and Functional Committees		43
2-17	Collective knowledge of the highest governance body	3.1.2 State of Operation of the Board of Directors and Functional Committees		45
2-18	Evaluation of the performance of the highest governance body	3.1.3 Board of Director performance Assessment		46
2-19	Remuneration policies	-	The remuneration policy for MSScorps Board of Directors and senior managers follows "Methods for Remuneration to Directors and Managerial Officers". It includes fixed salary and floating salary, severance pay, retirement pension, various bonuses, and transportation allowance. No recovery mechanism is established yet. Please refer to 2023 Annual Report for the remuneration to the Board of Directors and senior managers.	-
2-20	Process to determine remuneration	3.1.3 Board of Director performance Assessment		46
2-21	Annual total compensation ratio	-	Annual total compensation ratio is confidential information of MSScorps, so we provide 'confidentiality constraints' as the reason for omission in this case.	-
Strategy, Policies and Practices				
2-22	Statement on sustainable development strategy	Message from the Chairman		4
2-23	Policy commitments	4.3.1 Human Rights Management		63
2-24	Embedding policy commitments	4.3.1 Human Rights Management 4.3.2 Human Rights Due Diligence		63 64



## Appendix 1: GRI Standards Index (Continued)

GRI Standards	Content	Corresponding Chapters	Description	Page
2-25	Processes to remediate negative impacts	Materiality Analysis 1.1.1 Climate Actions 4.3.2 Human Rights Due Diligence		20 64
2-26	Mechanisms for seeking advice and raising concerns	4.3.3 Employee communication 3.2.1 Ethical Management Reporting Mechanism		66 47
2-27	Compliance with laws and regulations	3.3.1 Regulatory Compliance System		48
2-28	Membership associations	Qualification of Public Association and Society		18
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	Stakeholder Engagement		10
2-30	Collective bargaining agreements	-	The Company does not establish an employee union and does not enter collective bargaining agreement in 2023.	-
GRI 3 : Material Topics 2021				
Disclosure of Material Topics				
3-1	Process to determine material topics	Identification of Material Issues		12
3-2	List of material topics	Identification of Material Issues		12
3-3	Management of material topics	Sustainable Development Strategy Material Issues Management		6 15
GRI 200 Economic Topics				
GRI 201: Economic Performance 2016				
GRI201-1	Direct economic value generated and distribution	Business Performance		18
GRI201-2	Financial implications and other risks and opportunities due to climate change	1.1.1 Climate Action		20

## Appendix 1: GRI Standards Index (Continued)

GRI Standards	Content	Corresponding Chapters	Description	Page
GRI 202 Market Presence 2016				
GRI202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1.1 Talent Recruitment		58
GRI 204 Procurement Practices 2016				
GRI204-1	Proportion of spending on local suppliers	1.3.1 Supplier Management		27
GRI 205 Anti-corruption 2016				
GRI205-3	Confirmed incidents of corruption and actions taken	3.2 Ethical Management		47
GRI 206 Anti-competitive Behavior 2016				
GRI206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.2 Ethical Management		47
GRI 300 Environmental topics				
GRI 302 Energy 2016				
GRI302-1	Energy consumption within the organization	1.2.1 Energy Policy and Management		25
GRI 303 Water and Effluents 2018				
GRI303-3	Water withdrawal	1.2.3 Water Resource Policy and Management		26
GRI303-4	Water discharge	1.2.3 Water Resource Policy and Management	Since Msscorps’ water usage is solely for domestic purposes, with no water used for production, manufacturing, or agricultural irrigation, the domestic water used is discharged into the sewer system and enters wastewater treatment after use. Therefore, it is assumed that there is no water consumption, meaning the water intake and discharge volumes are consistent.	26
GRI303-5	Water consumption	1.2.3 Water Resource Policy and Management		26
GRI 305 Emissions 2016				
GRI305-1	Direct (Scope 1) GHG emissions	1.1.2 Greenhouse Gas Emissions and Management		25
GRI305-2	Energy indirect (Scope 2) GHG emissions	1.1.2 Greenhouse Gas Emissions and Management		25

## Appendix 1: GRI Standards Index (Continued)

GRI 準則	揭露項目	對應章節	說明	頁碼
GRI 306 Waste 2020				
GRI306-3	Waste generated	1.2.4 Waste Policy and Management		27
GRI 400 Social topics				
GRI 401 Employment 2016				
GRI401-1	New employee hires and employee turnover	4.1.2 Manpower composition		59
GRI401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1.4 Employee Welfare System		61
GRI401-3	Parental leave	4.1.4 Employee Welfare System		61
GRI 403 Occupational Health and Safety 2018				
GRI403-1	Occupational health and safety management system	4.4.1 Occupational Safety and Health Management		67
GRI403-2	Hazard identification, risk assessment, and incident investigation	4.4.2 Occupational Safety and Health Hazard Identification		67
GRI403-3	Occupational health services	4.4.4 Health Promotion Measures		69
GRI403-4	Worker participation, consultation, and communication on occupational health and safety	4.4.4 Health Promotion Measures		69
GRI403-5	Worker training on occupational health and safety	4.4.2 Occupational Safety and Health Hazard Identification		67
GRI403-6	Promotion of worker health	4.4.4 Health Promotion Measures		69
GRI403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.1 Occupational Safety and Health Management		67
GRI403-9	Work-related injuries	4.4.3 Occupational Injury and Occupational Disease		69



## Appendix 2: Sustainability Accounting Standards Board (SASB) Metrics Comparison Table : (Professional & Commercial Services)

Scope: MSSCorps operating location in Taiwan.

### Sustainability Disclosure Topics & Metrics

Topic	Metric	Category	Code	Corresponding Chapters	Page
Data Security	Description of approach to identifying and addressing data security risks	Qualitative	SV-PS-230a.1	3.5.2 Information Security Management Measures	55
	Description of policies and practices relating to collection, usage, and retention of customer information	Qualitative	SV-PS-230a.2	3.5.3 Customer Privacy Protection	55
	(1) Number of data breaches, (2) Percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) Number of customers affected	Quantitative	SV-PS-230a.3	3.5.2 Information Security Management Measures 3.5.3 Customer Privacy Protection	53 56
Workforce Diversity & Engagement	Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees	Quantitative	SV-PS-330a.1	4.1.2 Manpower Composition	59
	(1) Voluntary and (2) involuntary turnover rate for employees	Quantitative	SV-PS-330a.2	4.1.2 Manpower Composition	59
	Employee engagement as a percentage	Quantitative	SV-PS-330a.3	Employee engagement survey has not been conducted yet this year. In the future, it will be planned for implementation step by step.	-
Professional Integrity	Description of approach to ensuring professional integrity	Qualitative	SV-PS-510a.1	3.2 Ethical Management	47
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Quantitative	SV-PS-510a.2	3.2 Ethical Management 3.3.1 Regulatory Compliance System	47 48

### Activity Metrics

Metric	Category	Code	Corresponding Chapters	Page
Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	Quantitative	SV-PS-000.A	4.1.2 Manpower Composition	59
Employee hours worked and percentage billable	Quantitative	SV-PS-000.B	4.1.3 Remuneration and Performance Assessment	61

## Appendix 3 : Rules Governing the Preparation and Filing of Sustainability Report by TWSE Listed Companies

Table 1-14 Other Electronics Industries Metrics Comparison Table

No.	Metric	Chapter	State of annual disclosure	Page
1	Total energy consumption, ratio of purchased electricity, and renewable energy utilization rate	1.2.1 Energy Policy and Management	In 2023, the total energy consumption was 25,870.4 GJ. The ratio of the purchased electricity to the total energy consumption was 92.9%. MSSCorps did not use renewable energy in Taiwan.	25
2	Total water withdrawal and total water consumption	1.2.3 Water Resource Policy and Management	The source of water in MSSCorps is Taiwan Water Corporation. In 2023, the total water withdrawal was around 10.5 million liters (thousand m <sup>3</sup> ). Since our company's water usage is solely for domestic purposes, there is no water used for production, manufacturing, or agricultural irrigation. Domestic water, after use, is discharged into the sewer system for wastewater treatment. Therefore, it is assumed that there is no water consumption, meaning the withdraw and discharge volumes are equal.	26
3	Weight and recycling ratio of the hazardous waste generated	1.2.4 Waste Policy and Management	Please refer to 1.2.4 Waste Policy and Management for the weight statistics of hazardous waste. The hazardous waste generated by MSSCorps labs includes chemical waste liquid, acid liquid, and empty glass bottles. They are all commissioned to qualified waste disposal providers for removal and disposal. None of the waste currently generated by the company can be recycled.	27
4	Description of category, number of people, and ratio of occupational incidents	4.4.3 Occupational Injury and Occupational Diseases	In 2023, there was no incident of occupational injury and disease on the Company's employees and contractors. Number of death caused by occupational injury and diseases was 0 person and the Company's occupational disaster rate was 0%.	69
5	Disclosure of product lifecycle management, including the weight of scrapped products and electronic waste and the recycling ratio (Note 1)	-	Not applicable; the Company mainly provides analysis services.	-
6	Description of risk management related to the key materials used	1.3.1 Supplier Management	Not applicable; The company mainly provides analysis services. The purchase unit in MSSCorps selects excellent suppliers based on quality, price, and delivery according to the actual demands of the Company to stabilize the service quality of supply chain. In addition, external calibration suppliers must obtain the third-party certification by Taiwan Accreditation Foundation (TAF) to ensure lab quality and reduce risks.	27
7	Total money loss caused by lawsuits related to the regulations of anti-competitive behavior	3.2 Ethical Management	In 2023, there was no behavior related to corruption and discrimination as well as the violation of anti-competition, anti-trust, and monopoly.	47
8	Production capacity of main products based on the product category	-	MSSCorps mainly provides analysis services. Since the service is not all priced by quantity, it is impossible to reasonably calculate its production capacity and quantity. In 2023, Production amount is 1,183,576 case volume/NT\$ Thousand.	-

Note 1 : Including scraps sold or other recycling, relevant disclosure should be provided.

## Appendix 4: TCFD (Task Force on Climate-Related Financial Disclosures · TCFD) and Listed Companies Climate-related Information Index Table

Recommendations and Supporting Recommended Disclosures of TCFD		Listed Companies Climate-related Information	Corresponding chapters	Page
Governance				
TCFD 1(a)	Describe the board’ s oversight of climate-related risks and opportunities.	1. Describe the oversight and governance on climate-related risks and opportunities implemented by the Board of Directors and management level.	1.1.1 Climate Actions	20
TCFD 1(b)	Describe management’ s role in assessing and managing climate-related risks and opportunities.			
Strategy				
TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long Term.	2. Describe how the climate risks and opportunities identied impact the company's business, strategies, and nance ( in short term, medium term, and long term).	1.1.1 Climate Actions	20
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization’ s businesses, strategy, and financial planning.	3. Describe impacts of extreme weather events and transitional actions on finance.	1.1.1 Climate Actions	20
		7. Describe the basis for price setting if internal carbon pricing is employed as a tool for planning.	The Company does not use internal carbon pricing as the 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. Describe the scenarios, parameters, assumptions, analysis factors and major financial impacts if scenario analysis is employed to assess the resilience against climate change risks.	The Company does not use scenario analysis to evaluate resilience in facing climate change risks.	-
Risk Management				
TCFD 3(a)	Describe the organization’ s processes for identifying and assessing climate-related risks.	4. Describe how to integrate the identification, assessment, and management process of climate risks in the overall risk management system.	1.1.1 Climate Actions	20
TCFD 3(b)	Describe the organization’ s processes for managing climate-related risks.			
TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’ s overall risk management.			

## Appendix 4: TCFD (Task Force on Climate-Related Financial Disclosures · TCFD) and Listed Companies Climate-related Information Index Table (Continued)

Recommendations and Supporting Recommended Disclosures of TCFD		Listed Companies Climate-related Information	Corresponding chapters	Page
Metrics and Targets				
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. Describe the content of the plan and the indicators and targets used to identify and manage physical risks and transition risks if there is any transition plan to respond or manage climate-related risks	1.1.1 Climate Actions	20
TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	9. GHG inventory and assurance	The Company plans to complete greenhouse gas verification in the whole company by 2026 and complete the third-party verification or validation by 2028.	-
TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	8. Describe the activities covered, scope of greenhouse gas emissions, planning time horizons, annual progress, and other information if climate-related goals are set; describe the sources and quantity of carbon credits offset or the number of renewable energy certificates (RECs) if carbon offsets or RECs are used to achieve relevant targets.	1.1.2 Greenhouse Gas Emissions 1.2.1 Energy policy and Management	25



Appendix 5: Limited Assurance Report from CPAs



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會計師有限確信報告

汎略科技股份有限公司 公鑒：

本會計師接受汎略科技股份有限公司（以下簡稱「汎略公司」）之委託，對汎略公司民國一一二年度（2023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

汎略公司依據「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」）第十四條所規定之其他電子業應加強揭露永續指標所揭露之確信標的資訊及其適用基準詳列於附件一。

管理階層之責任

汎略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一一二年度（2023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

本會計師依據財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史財務資訊查核或相關之確信案件」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，對與有限確信相關之內部控制取得必要之瞭解，以設計當時情況下適當之有限確信程序，惟其目的並非對汎略公司民國一一二年度（2023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，包含與連續職業道德規範、專業準則及所適用法令相關之書面政策及程序。



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：

- 取得汎略公司民國一一二年度（2023年度）報告書，並閱讀其內容；
- 訪談汎略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，或於必要時檢視核對相關文件，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有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

汎略公司民國一一二年度（2023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略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形。

其他事項

本確信報告出具後，汎略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  
民國一三年十一月一日



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	2023年合計能源使用25,870.4GJ，採購電力佔總能源消耗92.9%，汎略科技於台灣地區使用能源，無再生能源。	作業辦法附表一之十四編號一 消耗能源總量、外購電力百分比及再生能源使用率
		各項能源使用統計與能源消耗量 能源類別 2023年 總用量 2023年 總能源消耗量(GJ) (原始單位) 外購電力(度) 汽油(公升) 合計能源使用(GJ) 2023年 總用量 2023年 總能源消耗量(GJ) 25,870.4	
2	1.2.3水资源政策與管理	各營運據點能源使用 營運據點 能源使用 外購電力(度) 汽油(公升) 能源使用(GJ) 百分比(%) 新竹營運總部 1,319,113 3,687 4,878.5 97.3% 新竹材料分析本部 2,334,898 39,800 9,805.4 85.7% 竹北營運據點 2,547,521 6,442 9,397.7 97.6% 南科分公司 477,560 1,978 1,788.8 96.1% 總量 6,679,092 51,907 25,870.4 92.9%	作業辦法附表一之十四編號二 總取水量及總耗水量 第三方自來水取水量(百萬公升) 地點 2023年 總取水量 新竹營運總部 2.9 新竹材料分析本部 2.2 竹北營運據點 5.2 南科分公司 0.2 總用水量 10.5 總排水量 10.5
		汎略科技取水來源為台灣自來水公司，2023年總取水量約10.5百萬公升（十立方公尺），因本公司用水皆為生活用水，無生產製造、農業灌溉用水情形；民生用水於使用後排入下水道進入汙水處理，故假設並無耗水量，即取水量與排水量一致。	



編號	報告書對應章節	確信標的資訊	適用基準
3	1.2.4廢棄物政策與管理	汎略科技實驗室產生之有害廢棄物包含化學廢液、酸液及玻璃空瓶，皆委請合格廢棄物廠商定期清理處理，本公司目前產出之廢棄物皆無法再回收使用。	作業辦法附表一之十四編號三 所產生有害廢棄物之重量及回收百分比 廢棄物資料 2023年 (公噸) 一般生活垃圾 61.321 有害廢棄物 1.005 總計 62.326
		註1:實驗室產生之酸液化學品，皆委請合格廢棄物定期清理處理。 註2:有害廢棄物包含化學廢液、酸液及玻璃空瓶，皆委請合格廢棄物廠商清理處理。 註3:實驗室目前產出之廢棄物皆無法再回收使用。 註4:因廠商辦公室皆為租賃取得，一般垃圾除部分係委外清潔之外，餘皆由大樓代為清消，故該部分之一般垃圾本公司係以環境部公告每人每日一般廢棄物產生量為基礎，按本公司人員總工时計算全年度一般生活垃圾之數量。	
4	4.4.3職業傷害與職業病	2023年本公司員工與供應商並無發生職業傷害與職業事件，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號四 說明職業災害類別、人數及比率
5	3.2诚信经营	2023年汎略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號七 因與反競爭行為條例相關的法律訴訟而造成之金錢損失總額







## MSS CORPS

Leading Expert in advanced semiconductor process analysis.  
For Innovative Service and Social Cohesion.