

Sustainability Report

2025

MPICORPORATION

Contents

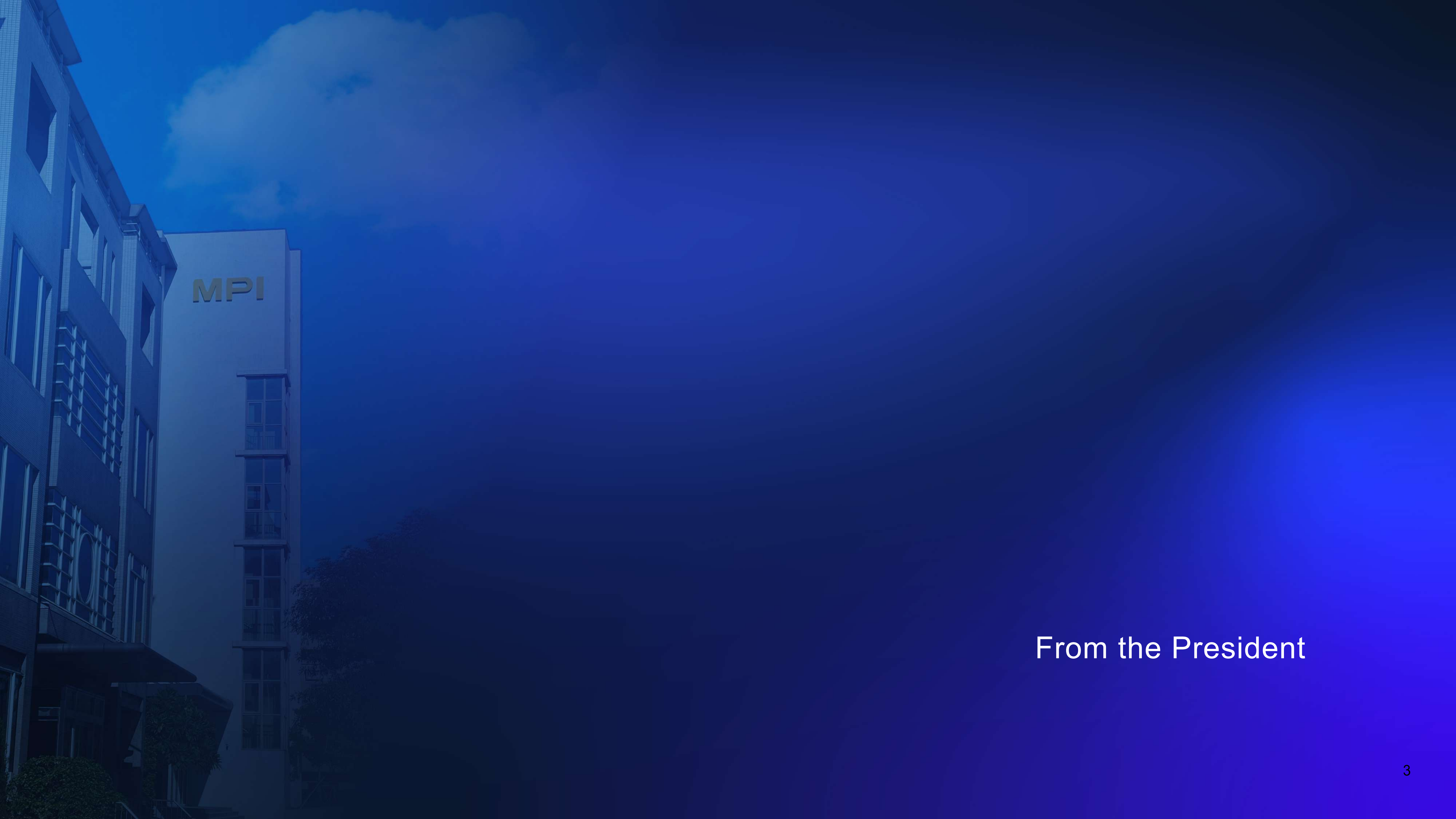
From the President

1. MPI Corporation	
1.1 Company Overview	6
1.2 Sustainability Performance	10
2. Sustainability Governance	
2.1 Sustainability Framework and Development Goals	14
2.2 Stakeholder Engagement	19
2.3 Management of Material Topics	22
3. Corporate Governance	
3.1 Governance Structure	30
3.2 Responsible Business Conduct	34
3.3 Risk Management	40
3.4 Climate Change Risks and Opportunities	42
3.5 Information Security	46
4. Production and Marketing Governance	
4.1 Products and Services	49
4.2 Product Management	53

5. Industry Supply Chain	
5.1 Industry Ecosystem	58
5.2 Supply Chain Management	61
6. Environmental Governance	
6.1 Energy Management	67
6.2 GHG Management	70
6.3 Water Resource Management	73
6.4 Waste Management	74
7. Workplace Governance	
7.1 Human Capital	76
7.2 Remuneration and Benefits	79
7.3 Diverse Development	83
7.4 Occupational Safety	84
8. Social Prosperity	
8.1 Social Investment	90
8.2 Social Impact	91

About This Report

Appendix	
A. GRI Content Index	95
B. SASB Standards Index	101
C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry	102
D. Climate Related Information for TWSE and TPEX Listed Companies	103
E. ISO Management System Certificates	104



MPI

From the President

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity
- About This Report
- Appendix

Dear MPI Partners,

In 2025, the global semiconductor industry experienced a comprehensive leap forward in advanced processes and high-end testing technologies, driven by the strong pull of artificial intelligence (AI) and high-performance computing (HPC). This further catalyzed a significant expansion of global production capacity. MPI Corporation has once again delivered an outstanding performance, driven by its forward-looking global footprint, exceptional transnational R&D capabilities, and close collaboration with customers. 2025 Annual operating performance and profitability hit record highs once again, with full-year consolidated operating revenue and net income both achieving significant growth, driving earnings per share (EPS) up sharply to NTD 33.49. This not only demonstrates our leadership in probe card technology but also builds the financial resilience necessary for the Company to achieve sustainable operations.

We continue to uphold our core business philosophy of “Principles of Ethics, Customer-Orientation, Sustainable Operation, and Collaboration and Sharing,” dedicating ourselves to providing global customers with the most reliable testing solutions to generate exceptional value. To address the trend of AI transmission technology moving toward optoelectronic integration, we have strategically integrated the PA and AST departments to enhance optoelectronic technology synergies. To meet the evolving testing demands of AI and HPC chips, we continue to advance our core technologies while expanding our probe card production capacity, initiating a strategic plan to double our manufacturing throughput for Vertical Probe Cards (VPC) and MEMS probe cards. Meanwhile, through the acquisitions of Germany’s AutomatisierungsTechnik Voigt GmbH and Canada’s Focus Microwaves, the Company further consolidated its technological advantages in test system integration, as well as high-frequency testing and measurement. At present, MPI has a comprehensive business portfolio spanning five major business groups: probe card testing, advanced semiconductor testing, thermal testing, Celadon high-performance engineering testing, and Focus Microwaves RF measurement. The Company is accelerating its R&D and production line expansion to fully meet customer requirements.

Strengthen corporate governance and lay a solid foundation for sustainability.

Driven by a commitment to top-level governance, MPI Corporation regards

sustainable governance as the cornerstone of its long-term development. We have integrated greenhouse gas (GHG) management and reduction progress into the Board of Directors’ quarterly oversight reports to ensure that our sustainability strategies are closely aligned with our core business objectives. In terms of risk management, we have established an interdepartmental risk identification and response framework to systematically manage diverse operational, financial, information security, and climate-related risks. In addition to maintaining our ISO 22301 Business Continuity Management System certification, we have progressively extended our risk appetite and evaluation standards to all overseas subsidiaries and locations, thereby enhancing the Group’s overall organizational resilience.

Fulfilling Environmental Responsibility by Accelerating Decoupling and Carbon Reduction

In the face of increasingly severe climate change challenges, MPI Corporation actively leverages its influence to promote green manufacturing. In terms of energy management, in addition to existing collaborations with energy companies to build solar power plants, the Company plans to install solar power facilities at the new Hukou plant to generate electricity for self-use while continuing to promote the ISO 50001 energy management and ISO 14001 environmental management systems. Regarding our carbon management system, we have implemented the ISO 14064-1 GHG inventory for organizations. While significantly expanding our production capacity and revenue, the GHG emission intensity across all Taiwan plants in 2025 decreased by 28% compared to the 2022 base year, gradually achieving a successful “decoupling” of revenue from carbon emissions.

Our three-stage carbon reduction commitment: Using 2022 as the base year, we aim to reduce Scope 1 and Scope 2 emissions by 5% by 2027 and by 10–20% by 2030, with the ultimate goal of achieving carbon neutrality by 2040. Our efforts in carbon reduction and water resource management have also been consistently recognized with a sound B “Management” rating in the “Climate Change” and “Water Security” evaluations of the Carbon Disclosure Project (CDP).

Deepening Social Inclusion and Building a Diverse and Friendly Workplace

Our employees are MPI Corporation’s most valuable asset. We respect labor rights, care for our employees, and are committed to building a competitive, inclusive, diverse, and equitable workplace, while sharing profits and providing employee care that exceeds regulatory requirements. These achievements have earned us Gold and Silver honors in the “Happy Enterprise Award” hosted by a leading job bank for several consecutive years, significantly strengthening our employer brand and enabling us to attract a diverse pool of top talent.

At the same time, we vigorously channel corporate earnings into positive social impact. In addition to our sustained support for local underprivileged communities, and arts and cultural initiatives, we partnered with National Taiwan University Hospital to donate cardiac ultrasound equipment and fund a sustainable development program for medical talent. Furthermore, we donated a police patrol vehicle to the Zhubei Precinct of the Hsinchu County Police Bureau, actively fulfilling our corporate social responsibility.

Through robust sustainable governance, MPI Corporation continues to garner external recognition, ranking 165th in TIME Magazine’s “World’s Best Companies in Sustainable Growth 2026” and 25th in the “Taiwan FINI 100” list. We were also included in the MSCI Global Standard Index and the Taiwan Index Plus Corporation’s TIP Customized TPEx ESG 30 Index, demonstrating the recognition of our sustainable management and governance by both domestic and foreign investors.

Sustainable corporate growth is built on the collective achievements of all stakeholders. We are grateful for the long-term trust of our customers, the partnership of our suppliers, the steadfast support of our investors, and the outstanding contributions of every MPI Corporation employee worldwide. Looking ahead, MPI Corporation will continue to drive operational excellence by anchoring its growth in sustainable management and R&D innovation. In partnership with all stakeholders, we remain committed to co-creating a low-carbon, resilient, and sustainable future for the global semiconductor industry.



MPI Corporation

President and Chairperson of the Sustainability Committee



1. MPI Corporation

1.1	Company Overview	6
1.2	Sustainability Performance	10

1.1 Company Overview

From the President

1. MPI Corporation

1.1 Company Overview

1.2 Sustainability Performance

2. Sustainability Governance

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Established in 1995 and headquartered in Zhubei City, Hsinchu County, Taiwan, MPI Corporation is a leading global provider of test and measurement solutions. Our product and technology portfolio covers the complete life cycle of integrated circuits (ICs), providing comprehensive and systematic integrated services ranging from early component characterization and modeling, reliability verification, and product certification, to mass production testing. The Company operates five major business groups, providing probe card testing, thermal testing, advanced semiconductor testing, high-performance engineering testing (Celadon Systems), and RF and millimeter-wave measurement (Focus Microwaves) solutions. With manufacturing plants, sales and service offices, or agency locations spanning Taiwan, China, Europe, the Americas, and the Asia-Pacific region, the Company is a truly global enterprise. MPI Corporation adheres to its core business philosophies of being “customer-oriented,” practicing “integrity management,” and fostering “sustainable operation, collaboration, and sharing.” The Company continues to consolidate its key position in the semiconductor test industry, leveraging its professional expertise to drive advancements in testing technology and create long-term value for global customers. Today, MPI has become the world’s fourth-largest probe card supplier and plays a vital role in the global semiconductor supply chain for thermal testing and advanced semiconductor testing equipment.

Basic Information

Company name	MPI Corporation
Company Type	TPEX-listed company
Date of Establishment	July 25, 1995
Headquarters Location	No. 155, Zhonghe Rd., Zhubei City, Hsinchu County
Industry Sector	Manufacture of Electronic Components and Products
Main Products or Services	Probe card testing, thermal testing, advanced semiconductor testing, high-performance engineering testing (Celadon Systems), and RF and millimeter-wave measurement (Focus Microwaves)
Paid-in capital	NTD 979,813,090
Net sales	NTD 13,371,181 thousand
Number of employees	2035 persons



Company History



1994

Establishment of CLIC Corporation
*Merged with MPI in 2002 to become a subsidiary



1995

Establishment of MPI Corporation



2000

Zhubei Headquarters completed and started operations



2001

Obtained ISO 9001 Certification



2003

Taipei Exchange (TPEX)-listed



2005

Inauguration of the Southern Taiwan Branch (Luzhu Office)



2012

Zhubei Plant II completed and started operations



2014

Inauguration of the Xinpu office



2017

Establishment of U.S. Subsidiary MPI America (MPA)



2017

MPI Corporation (Suzhou) Established



2021

Zhubei Plant III completed and started operations



2021

Acquisition of Celadon Systems Inc.



2024

Commencement of construction of the Hukou Plant



2025

Acquisition of ATV Systems GmbH



2025

Acquisition of Focus Microwaves



2026

AST/PA Department Strategic Integration



Mission and Vision

By pursuing innovation and continuously reviewing our business strategies, MPI ensures that our products and services help enhance our customers’ competitiveness. Therefore, we are committed to promoting sound corporate governance and sustainable development to meet the unmet needs of our clients.

As advanced packaging technologies become the mainstream solution for high-performance chip integration, testing processes are becoming increasingly complex. Only by embedding innovative thinking into our products and solutions can we continue to meet our customers’ diverse and highly specialized testing needs. MPI aims to foster an organizational culture characterized by agility through internal system development, technological advancement, and talent cultivation. This approach enables the Company to meet the current and unmet needs of its customers while creating tangible value for employees, investors, and supply chain partners.

At the same time, a solid mission and clear vision are the cornerstones of corporate sustainable development. Moving forward, MPI will continue to build on this philosophy to bolster organizational resilience and global competitiveness, striving toward the corporate goal of long-term stability and positive impact.

Principles of ethics	Uphold our integrity, honor our commitments, and foster long-term partnerships with our customers and stakeholders.
Customer-orientation	All decisions and activities are intended to provide better service to customers.

Sustainable operation	By continuously enhancing our competitiveness, we generate profits and actively fulfill our corporate social responsibility.
Collaboration and sharing	Teamwork, pursuit of excellence, and create a triple situation for customers, employees, and shareholders.



From the President

1. MPI Corporation

1.1 Company Overview

1.2 Sustainability Performance

2. Sustainability Governance

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Association Membership

MPI Corporation continues to participate in business-related industry associations to exchange industry knowledge, information, and practical experience with peers and professionals, aiming to collaboratively adapt to shifting global dynamics and elevate industry standards. The public and industry associations that the Company joined in 2025 under the names of MPI Corporation and CLIC Corporation are listed below:

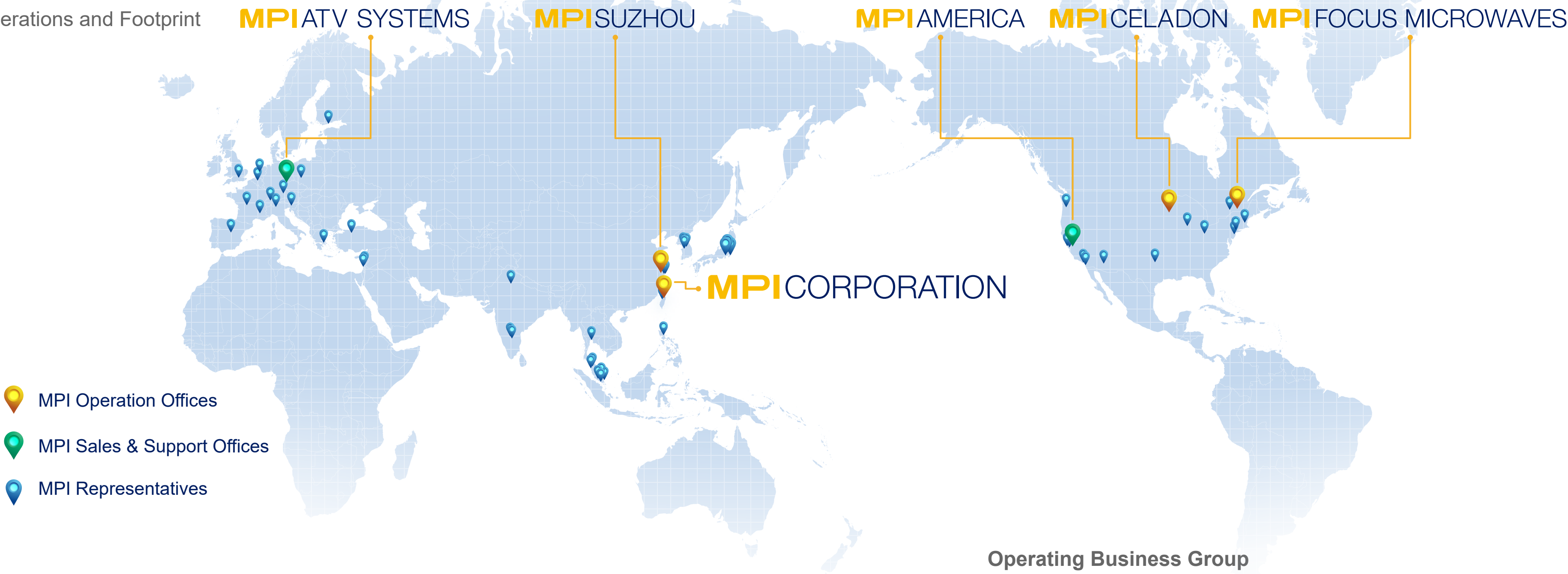
Industry Association	Corporate Membership Status	Participation role
Semiconductor Equipment and Materials International (SEMI)	MPI Corporation	Member
Semiconductor Wafer Test Workshop ASIA (SWTEST ASIA)	MPI Corporation	Committee Member
PCI-SIG	MPI Corporation	Member
Taiwan Printed Circuit Association (TPCA)	MPI Corporation	Member
Taiwan Electronic Equipment Industry Association (TEEIA)	MPI Corporation	Member
China Productivity Center (CPC)	MPI Corporation	Member
Association of Quality Managers of Hsinchu (AQM)	MPI Corporation	Member
Industrial Association of Hsinchu County (Industrial Association of Hsinchu County)	MPI Corporation	Member

Industry Association	Corporate Membership Status	Participation role
Taiwan CERT/CSIRT Alliance (TWCERT)	MPI Corporation	Member
Taiwan Accreditation Foundation (TAF)	MPI Corporation	List of Certifications
The Allied Association for Science Park Industries (The Allied Association for Science Park Industries)	MPI Corporation Southern Taiwan Branch	Member
Taiwan Optoelectronic Semiconductor Industry Association (TOSIA)	CLIC Corporation	Member
Heterogeneously Integrated Silicon Photonics Alliance (HiSPA)	CLIC Corporation	Member
Hsinchu County Chapter of the Chinese Institute of Engineers (CIE)	CLIC Corporation	Member
Hsinchu County Chamber of Commerce (Hsinchu County Chamber of Commerce)	CLIC Corporation	Member

1.1 Company Overview

Operating locations

Global Operations and Footprint



Overseas



MPI America
California, USA (2017)



MPI Suzhou
Jiangsu, China (2017)



Celadon Systems
Minnesota, USA (2021)



ATV Systems
Dresden, Germany (2025)



Focus Microwaves
Quebec, Canada (2025)

Taiwan



Headquarters
Zhubei, Hsinchu (2000)



Luzhu Office
Luzhu, Kaohsiung (2006)



Operations Plant 2
Zhubei, Hsinchu (2012)



Xinpu Office
Xinpu, Hsinchu (2014)



Operations Plant 3
Zhubei, Hsinchu (2021)

Operating Business Group

To align with industry trends and market demands, we continue to operate five major product business groups:



Probe Card Testing
(MPI Probe Card)



Advanced Semiconductor Test
(MPI Advanced Semiconductor Test)



Thermal testing
(MPI Thermal Test)



High-Performance Engineering Testing
(MPI Celadon Systems)



RF and Millimeter-Wave Measurement
(MPI Focus Microwaves)

From the President

1.

MPI Corporation

1.1

Company Overview

1.2

Sustainability Performance

2.

Sustainability Governance

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

1.2 Sustainability Performance

Driven by the ongoing upgrades in cloud data centers, AI servers, smart terminal devices, and various industrial applications, semiconductors have become a vital infrastructure for global technological development and the digital economy. Benefiting from the booming growth of AI applications, MPI Corporation has also achieved breakthrough growth in its economic performance. At the same time, driven by rigorous domestic and foreign sustainability regulations and the Group’s internal control requirements, we have implemented numerous key policies across the governance and social dimensions, with our achievements widely recognized by global stakeholders.

Operating Performance

Operational Plans for Competitive Advantage

In response to AI-driven industrial transformation, which is fostering smarter, contactless applications and accelerating automotive electrification, the Company closely monitors emerging technology trends. We have established a clear technology roadmap to swiftly integrate R&D innovations into new products and expand our market footprint. Concurrently, we continue to reinforce our overseas support hubs to deliver fast, accurate, and comprehensive technical services to global clients, thereby driving market share growth. Our business guidelines are as follows:

1. Continue to develop high-current probes and high-current card architectures, as well as higher-speed wafer probe cards, to meet the demands of AI and high-speed transmission.
2. Continuously develop new fine-pitch technologies to support advanced IC process node scaling and advanced packaging.
3. We continue to develop high-temperature, large-area probe card technologies to meet customer demands for high temperatures and high DUT count probing.
4. We continue to develop high-pin-count probe card solutions to support high-performance computing for artificial intelligence.
5. In terms of semiconductor mass production testing solutions, the applications cover key technology platforms such as silicon photonics, radio frequency (RF), and compound semiconductors (LED, GaN, SiC, etc.), providing automated wafer and die mass production test equipment that highly integrates optical, mechanical, electrical, and software systems. Engineered for high stability, high repeatability, and high throughput, the system meets the stringent testing requirements of advanced processes in large-scale production environments.
6. In the field of semiconductor engineering testing applications, we have enhanced product functionality and user-friendliness, improved high-frequency and high-precision measurement capabilities, and increased automation in engineering measurements. These advancements enable customers to obtain more precise measurement results and achieve more efficient engineering experimentation processes, thereby accelerating verification and product development timelines.

Revenue Breakthrough and Sustainable Growth

Operational growth is the cornerstone of sustainable development. Driven by the booming development of AI applications, high-end computing chips and ultra-high-speed transmission interfaces have emerged as the core of technological evolution. Beyond front-end design and wafer fabrication, wafer testing is a critical phase for ensuring stable yields in advanced manufacturing processes. As a critical link in the sustainable semiconductor testing supply chain, MPI Corporation achieved a consolidated net operating revenue of NTD 13.371 billion in 2025, representing a 31% increase from NTD 10.172 billion in 2024. Net income for 2025 stood at NTD 3.177 billion, up 38% from NTD 2.301 billion in 2024, while after-tax earnings per share (EPS) grew substantially by 37.14% to NTD 33.49, compared to NTD 24.42 in 2024.



From the President

1. MPI Corporation
- 1.1 Company Overview
- 1.2 Sustainability Performance
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity
- About This Report
- Appendix

Consolidated Financial Performance in the Past Three Years

Unit: NTD thousands			
Item	2023	2024	2025
Operating Revenue	8,147,112	10,171,861	13,371,181
Gross Profit	3,897,063	5,560,970	7,427,809
Profit (loss) after tax	1,311,899	2,301,359	3,176,648

Tax management

MPI Corporation complies with the relevant domestic and foreign tax regulations of each of its operating locations and calculates current income tax based on the enacted or substantively enacted tax rates of the jurisdictions where the taxable income is generated as of the balance sheet date. The management regularly evaluates the status of income tax returns in accordance with applicable income tax laws and regulations, and estimates income tax liabilities based on the expected amount of income tax payable to the tax authorities when applicable. Professional personnel handle financial planning and ensure tax compliance, while the Audit Committee supports the Board of Directors in overseeing the quality and integrity of accounting, auditing, financial reporting, and financial control, thereby completing the tax governance process. Meanwhile, MPI Corporation applies for investment tax credits in accordance with the “Regulations Governing the Application of Tax Credits for Corporate or Limited Partnership R&D Expenditures” and other regulations, with the credit limited to 30% of its current year’s income tax liability.

Market Presence and Sales Regions

As the world’s third-largest non-memory probe card supplier and a provider of more than 20,000 units of critical inspection and testing equipment, MPI Corporation continues to drive its global expansion and localized services, actively enhancing its competitiveness in the international market. Our global sales and service network spans North America, Europe, and Asia. Primary sales and service hubs for probe cards are concentrated in Taiwan, whereas the major markets for equipment span Europe and the United States. Our client base spans wafer foundries, IC design, packaging and testing, telecommunications, aerospace, and other electronics-related industries.

Profitability for the Last Three Years

Item	2023	2024	2025
Return on Assets	11.40 %	16.08 %	15.97 %
Return on Equity	18.05 %	27.17 %	26.59 %
Operating Income to Capital Stock	156.14 %	263.47 %	385.23 %
Profit Before Tax to Capital Stock	167.92 %	296.58 %	392.35 %
Profit Margin	16.07 %	22.61 %	23.75 %
Earnings Per Share (NTD)	13.92	24.42	33.49

Income tax expenses and estimated investment tax credits for the past three years

Unit: NTD thousands			
Item	2023	2024	2025
Tax Expense	263,747	490,471	665,738
Investment tax credit	72,230	98,367	114,904

Product Revenue in the Last Three Years

Unit: NTD thousands						
Item	2023		2024		2025	
	Net sales	Revenue proportion	Net sales	Revenue proportion	Net sales	Revenue proportion
Wafer probe cards	4,125,341	50.64 %	6,596,924	64.85 %	9,657,136	72.22 %
semiconductor equipment	2,586,140	31.74 %	3,226,927	31.72 %	3,490,967	26.11 %
Other	1,435,631	17.62 %	348,010	3.43 %	223,078	1.67 %

From the President

1. MPI Corporation

1.1 Company Overview

1.2 Sustainability Performance

2. Sustainability Governance

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Sustainable Value

 Economic performance		NTD 13.371 billion Annual revenue		NTD 33.49 Earnings Per Share							
4th Global Probe Card Rankings		MSCI Included in the MSCI Global Standard Indexes		25th Taiwan Institute of Directors Taiwan FINI 100							
						 Social performance			Silver Award 1111 Job Bank Happy Enterprise Award		
						0 cases Major Occupational Accident Rate			20,500 hours Total Education and Training Hours		
						NTD 341 million Cash compensation for employees			NTD 8.96 million Corporate Donations and Philanthropic Initiatives		

 Environmental performance	167th TIME World's Best Companies in Sustainable Growth		B rating CDP (Carbon Disclosure Project) (climate change, water security)	
	42.9 % Average Waste Recycling Rate	430,000 kWh Renewable energy generation (self-generation for sale to the grid)	-28 % Emission intensity (compared to the baseline year)	

2. Sustainability Governance

2.1	Sustainability Framework and Development Goals	14
2.2	Stakeholder Engagement	19
2.3	Management of Material Topics	22

From the President

1.

MPI Corporation

2.

Sustainability Governance

2.1

Sustainability Framework and Development Goals

2.2

Stakeholder Engagement

2.3

Management of Material Topics

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

2.1 Sustainability Framework and Development Goals

Core Concept of Sustainability

MPI Corporation regards sustainable development as the core of its long-term operations and value creation, committing to fully integrating environmental, social, and governance (ESG) principles into its business strategies and day-to-day operations. We believe that advancing sustainability initiatives upon a foundation of robust corporate governance is essential to balancing economic performance with social value, while consistently fulfilling stakeholder expectations for corporate responsibility. At the same time, MPI Corporation leverages its quality management system as the cornerstone of governance, bolstering risk management capabilities to ensure that its products and services meet customer needs while aligning with environmental and social sustainability trends.

Sustainability governance framework and management risks

To effectively promote its sustainability strategy, MPI Corporation has established a sustainability governance framework led by the President. Through the strategic planning of senior management and the execution and implementation by various functional units, a top-down management mechanism has been established. The Board of Directors regularly monitors sustainability-related issues and risks to ensure that the Company’s strategic direction aligns with international trends. In terms of risk management, the Company refers to international standards (such as the COSO enterprise risk management framework and the WBCSD ESG risk management guidelines) to incorporate environmental, social, and governance risks into its overall operational risk assessment scope, strengthening corporate resilience and responsiveness to uncertainties through systematic identification, analysis, and response processes.

Framework development and implementation mechanisms

To ensure the effective integration of sustainable development into its organizational operations, the Company established the “Business Sustainable Development Policy” and “Business Sustainable Development Procedures” in 2022. These policies and procedures clearly set out the roles and responsibilities of each department with respect to sustainability issues and the principles governing implementation, as well as establish mechanisms for performance monitoring and continuous improvement. Through institutionalized management, MPI Corporation transforms its sustainability goals into actionable initiatives. By integrating these goals with internal management processes and performance evaluation systems, the Company continuously reviews its progress to ensure that its sustainability strategy remains aligned with its operational development.

Strategic direction for the three major dimensions of sustainability

Environment: Promoted low-carbon transition and resource efficiency improvement	Social Created stakeholder shared value	Governance Strengthened governance mechanisms and risk management systems
• Minimized the environmental impact of business operations. • Improved energy efficiency and promoted energy conservation and carbon reduction measures. • Strengthened circular resource utilization and waste reduction. • Optimized product design to improve efficiency and recyclability.	• Established a robust and sustainable supply chain partnership. • Implemented employee care, occupational safety, and health management. • Fostered talent cultivation and a culture of diversity and inclusion. • Actively engaged in social welfare and practiced corporate citizenship.	• We continue to refine our corporate governance system and the Board oversight mechanism. • We implement ethical management and legal compliance. • We have strengthened internal control and risk management mechanisms. • We have enhanced corporate operational transparency and management robustness.



From the President

- 1. MPI Corporation
- 2. Sustainability Governance

2.1 Sustainability Framework and Development Goals

2.2 Stakeholder Engagement

2.3 Management of Material Topics

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Sustainability Risk Management and Governance Operations

(I) Sustainability Risk Management Mechanism

To promote the integrated management of sustainability and operational risks, MPI Corporation has established the “Sustainability Committee.” The Committee is chaired by the President and composed of 13 members, including heads of all operation centers and departments. This establishes a cross-departmental collaboration management structure to coordinate and promote the Company’s sustainability strategy. The Committee regularly reports on the progress of sustainability to the Board of Directors, submitting the annual implementation status and future action plan at least annually.

MPI refers to ISO international standards and risk management frameworks to construct a sustainability risk management cycle mechanism. This mechanism covers aspects such as the identification of risks and opportunities, impact assessment, the establishment of management mechanisms, and internal control. Through regular reviews and ongoing improvement, sustainability issues are effectively integrated into the Company’s operational decision-making.

In terms of implementation, dedicated units are assigned to form task forces to address major environmental, social, and corporate governance issues. These task forces conduct risk assessments and formulate response strategies while promoting education, training, and internal communication mechanisms to enhance employee engagement and execution capabilities.

(II) Board Oversight and Participation

The Board of Directors serves as the highest oversight body for MPI’s sustainability efforts, regularly receiving reports on the progress of sustainability initiatives and relevant performance results, while providing guidance on major ESG issues, risk trends, and strategic directions. In 2025, the Board of Directors continued to focus on sustainability-related issues, including sustainability performance results, annual promotion plans, climate change risks and carbon reduction strategies, and stakeholder communication mechanisms. Sustainability will be incorporated into corporate governance practices to align these issues with the Company’s long-term development direction.

(III) Performance of the Sustainability Committee

In 2025, the ESG Sustainability Committee continued to drive sustainable development initiatives, achieving the following key results:

Risk management	Organizational Promotion	Environmental management	Talent and Capability Building
• Conducted ESG risk management and materiality analysis to formulate response strategies, thereby enhancing the Company’s capacity to manage sustainability risks. • Integrated the ISO management system for annual reviews and performance tracking to maintain the effectiveness of system operations.	• Established a dedicated sustainability team to drive broader institutional reforms and elevate disclosure quality. • Completed the preparation of the sustainability report and published bilingual (Chinese/English) editions to elevate corporate transparency and information disclosure. • Continued to implement internal control systems for sustainability information management to enhance disclosure quality and consistency.	• Promoted GHG inventory and verification operations to understand the current emissions status and establish a foundation for management. • Continued to improve carbon reduction management and information disclosure mechanisms in response to international climate change and regulatory requirements. • Promoted GHG inventory processes for Group subsidiaries and gradually obtained verification. • Implemented the EMS (energy management system) to conduct energy monitoring for key plant facilities and production equipment.	• Conducted manager-level education and training on workplace misconduct prevention to deepen social and governance responsibility. • Promoted the sustainability education and training framework to enhance employees’ sustainability awareness. • Promoted new hire sustainability awareness training to enhance overall sustainability management capability.

- 1. MPI Corporation
- 2. Sustainability Governance

2.1 Sustainability Framework and Development Goals

2.2 Stakeholder Engagement

2.3 Management of Material Topics

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Sustainability Management Organizational Structure



Committee and Task Force Operation Structure

Organizational Name	Key Responsibilities
Sustainability Committee	- Coordinated the Company's sustainability strategies and goals - Formulated annual management guidelines and implementation plans - Responsible for overall oversight and performance review
Sustainability Management Team	- Dedicated to promoting ESG-related matters - Facilitated interdepartmental communication and coordination - Regularly compiled and reported on implementation progress - Schedule planning, data collection, analysis, and integration
Corporate Governance Group	- Promoted corporate governance systems - Planned a business continuity management mechanism - Conducted climate change financial impact assessment and analysis
EHS and Energy Development Group	- Planned and promoted occupational safety management - Promoted environmental protection measures - Implemented energy management and efficiency improvement

Organizational Name	Key Responsibilities
Supply Chain Management Group	- Established a supplier management and evaluation mechanism - Executed supplier audit operations - Promoted the implementation and oversight of supplier ESG and RBA requirements
Customer Service Group	- Identified customer needs and material issues - Established and maintained two-way communication channels - Promptly addressed customer-related issues
Employee Affairs and Social Engagement Group	- Promoted human rights policies and employee benefits systems - Conducted employee ethical risk assessments - Planned and promoted social engagement activities
Product R&D and Process Sustainability Group	- Promoted product life cycle assessment (LCA) - Planned product and process environmental impact management - Promoted carbon reduction and environmental impact mitigation measures

From the President

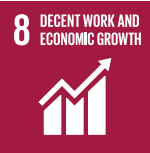
- 1. MPI Corporation
- 2. Sustainability Governance

2.1 Sustainability Framework and Development Goals

- 2.2 Stakeholder Engagement
 - 2.3 Management of Material Topics
 - 3. Corporate Governance
 - 4. Production and Marketing Governance
 - 5. Industry Supply Chain
 - 6. Environmental Governance
 - 7. Workplace Governance
 - 8. Social Prosperity
- About This Report
- Appendix

United Nations Sustainable Development Goals

In 2015, the United Nations launched the Sustainable Development Goals (SDGs), which encompass 17 global development issues to serve as an important blueprint for businesses and society to promote sustainable development. MPI Corporation closely monitors international sustainability trends, utilizing the SDGs as a key reference framework to evaluate its business operations and sustainability strategies. We strive to balance environmental protection and social responsibility while creating economic value, continuously identifying sustainable opportunities that align with our corporate development.

SDGs	Key Initiatives	2025 Execution results	Corresponding Sections
 No Poverty	Fulfilled our commitment to social care Gave back to society by investing corporate resources	Continued to make charitable donations, with cumulative donations reaching NTD 8,966,576.	8.1 Social Investment 8.2 Social Impact
 Good Health and Well-Being	Creating a safe and healthy workplace Enhancing employee health and occupational safety management	• On-site doctor consultations are available once a week. • Psychological counseling is provided twice a month, serving a total of 95 person-times throughout the year. • Environmental disinfection was conducted 16 times. • Nine traffic safety sessions were conducted. • The total expenditure on various health checkups (including annual and pre-employment checkups) amounted to NTD 8 million.	7.4 Occupational Safety
 Quality Education	Strengthened talent cultivation Enhanced employee professional capabilities and competency development	• For vocational skills-related education and training, the annual training hours reached 4,974.25 hours, with each technical staff member receiving an average of 17.33 hours of training.	7.3 Diverse Development
 Gender equality	Promoting a diverse and inclusive workplace Creating a fair and diverse work environment	• Female directors represent one-third of the board seats. • A total of 103 managerial employees completed in-person training on workplace misconduct prevention. • All employees completed the RBA online training course.	3.1 Governance Structure 3.2 Responsible Business Conduct
 Decent Work and Economic Growth	Fostering mutual prosperity for businesses and talent Stabilizing the working environment and fostering economic growth	• Equal pay for equal work regardless of gender. • The average salary of non-managerial employees grew by 7.23%. • The median salary of non-managerial employees grew by 12.69%.	7.2 Remuneration and Benefits
 Reduced Inequalities	Implemented human rights and supply chain responsibility Mitigated the impact of operations on inequality	• RBA training was conducted in 2024, with 1,750 participants in attendance (held biennially). • New suppliers must sign the RBA Code of Conduct.	3.2 Responsible Business Conduct 5.2 Supply Chain Management 7.3 Diverse Development

From the President

- 1. MPI Corporation
- 2. Sustainability Governance

2.1 Sustainability Framework and Development Goals

- 2.2 Stakeholder Engagement
- 2.3 Management of Material Topics
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

SDGs	Key Initiatives	2025 Execution results	Corresponding Sections
 Responsible Consumption and Production	Enhanced resource management efficiency Reduced resource consumption and strengthened waste management	• GHG emissions intensity decreased by 28%. • Waste recycling rate reached 42%.	6.2 GHG Management 6.4 Waste Management
 Climate Action	Enhanced climate resilience Responded to climate change risks and enhanced operational resilience	• Certified the ISO 22301 business continuity management system to enhance resilience against operational disruptions. • Established a process water recycling mechanism in the new factory area.	3.3 Risk Management 3.4 Climate Change Risks and Opportunities
 Partnerships for the Goals	Reinforced sustainable governance integration Align internal and external sustainability initiatives	• Established a dedicated ESG team to enhance communication capabilities with external stakeholders. • Continued to promote cross-departmental sustainability collaboration.	2.2 Stakeholder Engagement

From the President

1.

MPI Corporation

2.

Sustainability Governance

2.1

Sustainability Framework and Development Goals

2.2

Stakeholder Engagement

2.3

Management of Material Topics

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

2.2 Stakeholder Engagement

Stakeholder Identification

MPI Corporation values communication and engagement with stakeholders, actively collecting and responding to the needs and expectations of various parties through diverse, open, and transparent channels (such as the corporate website, ESG mailbox, internal and external feedback mechanisms, satisfaction surveys, meetings, and on-site visits). We regularly disclose financial and sustainability-related information to ensure information symmetry and timeliness. At the same time, the sustainability management team collects and consolidates opinions from various departments and identifies key stakeholders (including employees, customers, shareholders/investors, suppliers, government agencies, and social groups) based on the impact level of operational activities and sustainability issues. We continue to deepen relationships through questionnaires, education and training, and interactive exchanges, incorporating their concerns into the Company's operational strategies and sustainable development roadmap. We track communication effectiveness and satisfaction through KPIs to mitigate potential operational risks (such as supply chain disruptions or regulatory changes) and promote balanced development across the environmental, social, and corporate governance dimensions, thereby strengthening corporate sustainable development and long-term value creation.

Stakeholder Engagement

Employees	• Four Occupational Safety Committee meetings, 62 submissions to the internal suggestion box, four labor-management meetings, 1,776 employee satisfaction surveys, and 359 new hire training sessions
Annual Topics of Concern	MPI Corporation fosters two-way communication with its employees through structured and diverse channels, covering issues such as operational performance, occupational safety, quality management, risk management, and regulatory compliance. The Company regularly discloses operational information and reviews relevant management measures through platforms such as the Occupational Safety and Health Committee and labor-management meetings. At the same time, we enhance employees' professional skills and risk awareness through education and training (such as BCP, information security, and ESG issues), and combine health promotion and environmental management practices to create a safe and healthy work environment. Through ongoing communication and improvement mechanisms, the Company is able to address employee concerns, optimize management systems, strengthen organizational resilience, and support sustainable development.
Employee cultivation, occupational safety, workplace benefits, labor and human rights, quality management, social responsibility, legal compliance, business continuity, ethics and integrity	
Communication Channels and Methods	
• Occupational Safety and Health Committee meetings (quarterly) • Complaint Hotline and Email (permanent) • Satisfaction surveys (annually) • Labor-management meeting • Targeted ESG questionnaire surveys (annually) • EWC Meeting • Education and training (ad hoc) • Internal Opinion Box (permanent)	

Customers/agents/distributors	• 80 sustainability-related audits or questionnaire surveys
Annual Topics of Concern	As an integral part of our customers' sustainable supply chains, we continuously align with international norms and industry standards. These include the RBA Code of Conduct, GHG inventory, and information security management requirements. Additionally, we cooperate with customers to complete relevant self-assessments and audits, ensuring that our operations comply with human rights, environmental, and business ethics principles. At the same time, we have promoted the ISO 14064-1 GHG inventory, gradually strengthening carbon emission data management and implementing energy conservation and carbon reduction measures to respond to customers' concerns about climate issues. We have also established an information security management system to enhance customer data protection and risk management. In addition, we continue to optimize product quality and service performance through customer satisfaction surveys and customer complaint improvement mechanisms, deepening our partnerships with customers and agents/distributors.
Green products, ethics and integrity, environment and energy, legal compliance, greenhouse gases, business continuity, labor and human rights, supply chain management, quality management	
Communication Channels and Methods	
• Customer meetings (ad hoc) • Sales contact window (permanent) • Satisfaction surveys (annually) • Agent/distributor meetings (ad hoc) • Audits/questionnaire surveys (ad hoc)	

From the President

1.

MPI Corporation

2.

Sustainability Governance

2.1

Sustainability Framework and Development Goals

2.2

Stakeholder Engagement

2.3

Management of Material Topics

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

Shareholders/Investors	• Held one annual general meeting and 19 investor conferences
Annual Topics of Concern	Through investment and long-term trust, shareholders and investors build a solid foundation for the stable operation of MPI. The Company adheres to the principles of integrity and transparency, continuously discloses financial and operational information, generates stable returns, enhances governance and risk management, and reinforces investor trust and value creation.
Operating performance, GHG, labor and human rights	
Communication Channels and Methods	
• Annual general meeting (annually) • Investor conference (ad hoc) • Various types of communication meetings (ad hoc) • Investor relationship contact (permanent)	
Government Agencies / Public Associations	• 18 instances of various official correspondence and auditing inspections
Annual Topics of Concern	Maintain communication channels with government agencies and industry associations to stay abreast of regulatory developments and policy directions, ensuring all operational activities comply with legal requirements and local tax regulations, while actively participating in relevant industry organizations and exchange activities to enhance our understanding of industry trends and sustainability issues. Moreover, in response to policies and survey requirements promoted by competent authorities and industry associations, the Company conducted relevant surveys on carbon inventory capabilities, social impact, and system implementation. These efforts served as a reference for internal management improvement and strategic planning, continuously strengthening the organization’s capacity to respond to regulations and sustainable development.
Environment and energy, GHG, occupational safety, corporate governance, legal compliance, and business continuity	
Communication Channels and Methods	
• Official/letters (as needed) • Communication meetings (ad hoc) • Audit inspection meeting (ad hoc) • Stakeholder contact point (permanent)	
Suppliers/contractors	• Conducted sustainability assessments of 50 suppliers, information security assessments of 50 suppliers, and desk or on-site audits of 22 suppliers.
Annual Topics of Concern	We are committed to building a responsible and sustainable supply chain system through institutionalized management and continuous communication mechanisms. To ensure regulatory compliance, we require suppliers to understand the end-use of components and comply with export control regulations, introducing review and risk management mechanisms to mitigate violation and operational risks. Concurrently, we promote the gradual adoption and implementation of the Responsible Business Alliance (RBA) Code of Conduct among our suppliers, assessing their performance in labor, human rights, the environment, and business ethics through evaluations, document reviews, and on-site audits. Furthermore, conflict mineral issues have been integrated into supplier management requirements. We mandate that suppliers conduct source disclosure and investigations to mitigate the risk of utilizing minerals from conflict or high-risk areas. Additionally, through supplier conferences, audit visits, information exchange, and day-to-day communication channels, we continue to enhance the overall transparency and sustainability performance of the supply chain.
Quality management, GHG, supply chain management	
Communication Channels and Methods	
• Exchange audit meeting (ad hoc) • Evaluations/assessments (annually/quarterly) • Questionnaire surveys (ad hoc) • Procurement relationship contact point (permanent)	

From the President

1.

MPI Corporation

2.

Sustainability Governance

2.1

Sustainability Framework and Development Goals

2.2

Stakeholder Engagement

2.3

Management of Material Topics

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

Community Residents / Non-Profit Organizations	• A total of NTD 8,966,576 was invested in community engagement and charitable activities
Annual Topics of Concern	To strengthen good neighbor relations, we continuously monitor the impact of our operational activities on the surrounding environment and community life, fostering two-way communication and understanding through regular exchanges, participation in events, and feedback channels. Meanwhile, we actively partner with various public welfare organizations to engage in social care, care for the disadvantaged, and offer localized services. By responding to societal needs with concrete actions, we demonstrate our commitment to corporate social responsibility and continue to enhance the value of co-prosperity between enterprise and society.
Corporate Social Responsibility	
Communication Channels and Methods	
• Front Desk and Community Liaison (permanent) • Official/letters (as needed)	

2.3 Management of Material Topics

From the President

1.

MPI Corporation

2.

Sustainability Governance

2.1

Sustainability Framework and Development Goals

2.2 Stakeholder Engagement

2.3

Management of Material Topics

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

Material Topics Evaluation Process

MPI Corporation has established a systematic materiality assessment mechanism in accordance with the GRI 3: Material Topics 2021 standards. By analyzing international sustainable development trends, peer benchmarking issues, and stakeholder concerns, the Company has compiled a list of sustainability issues and gathered stakeholder feedback through diverse communication channels to assess their level of concern. Furthermore, we analyzed and prioritized these issues from two major dimensions, “impact on Company operations” and “impact on the economy, environment, and people (including human rights),” to identify material topics. The identification results were jointly reviewed by relevant units and submitted to the sustainability governance unit for deliberation and confirmation, serving as the basis for sustainability strategy planning and information disclosure. Meanwhile, the Company has formulated the “Sustainable Information Management Procedures” and “Sustainable Report Preparation and Verification Procedures” as relevant management guidelines. These procedures enhance the consistency and transparency of issue identification, data management, and report disclosure, ensuring that material topics management is institutionalized and traceable, while continuously optimizing resource allocation and the effectiveness of responses to issues.

Step 1 Organizational Context Analysis	Step 2 Sustainability Issue Identification	Step 3 Impact Assessment and Prioritization	Step 4 Management of material topics
Analyze sustainability-related contexts in light of the Group's operating locations, industry characteristics, and business models, and identify the risks and opportunities that may arise from its operating activities. We collect stakeholder feedback through diverse communication channels, including questionnaires, in-depth interviews, and day-to-day dialogues, to establish a foundation for identifying and prioritizing sustainability issues.	We identified sustainability issues in accordance with the GRI Standards and with reference to the internal and external issues of concern covered by the MSCI ESG Indicators and ISO management system. Through cross-departmental discussions and issue consolidation, we classified them based on their nature and relevance, gradually refining them to establish the Company's sustainability issue framework.	Questionnaires were administered to managers at various levels, including those at the division level, department level, and above, to gather their level of concern regarding sustainability issues and their assessment of the impact on the Company's operations, with issue prioritization subsequently determined through statistical analysis. At the same time, expert insights from the Sustainability Committee and relevant working groups were integrated to ensure the comprehensiveness and representativeness of the evaluation outcomes.	Based on the evaluation results, eight material topics were identified to establish management guidelines, targets, and indicators, which were then communicated to the responsible departments for communication planning. Once the relevant management mechanisms were reviewed and approved by the Sustainability Committee and the Board of Directors, they were implemented by each department, with regular performance reviews and adjustments conducted to ensure the effective management and continuous improvement of material topics. Annual performance results were disclosed in the sustainability report to enhance information transparency and meet the expectations of stakeholders.
• Industry characteristics: Semiconductor equipment manufacturing (B2B), driven by a technology- and customer-oriented approach. • Communication mechanism: Surveys, interviews, day-to-day interactions, and feedback channels. • Purpose of analysis: To understand the impact of the Company's operations on the economy, environment, and society.	• Based on: GRI 3, MSCI ESG Rating, and ISO 9001, ISO 14001, ISO 45001, ISO 50001, ISO 27001, and ISO 22301 management systems. • Internal engagement: Cross-departmental discussions and review by the Sustainability Committee.	• Evaluation dimension: Level of concern, level of impact (including positive and negative impacts) × likelihood of occurrence. • Scope of evaluation: Impacts on the Company's operations, as well as on the environment and society. • Method: Quantitative questionnaire analysis + review by the Sustainability Committee.	• Management Mechanism: Material topics are incorporated into the corporate governance framework as the core of sustainability management. • Implementation: Establish KPIs, annual targets, and concrete action plans. • Oversight mechanism: The Sustainability Committee and the Board of Directors regularly review implementation effectiveness. • Continual improvement: Review and optimize management measures based on performance results.
Six Categories of Stakeholders	22 issues initially identified in 2022 → were consolidated into 18 sustainability issues starting from 2024.	• Out of 37 division-level (or above) managers, the response rate for the “Materiality Impact Assessment” questionnaire was 81%. • Out of 194 department-level managers (or above), the response rate for the “Sustainable Development Concern Survey” questionnaire was 69%.	Eight Material Topics

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
 - 2.1 Sustainability Framework and Development Goals
 - 2.2 Stakeholder Engagement

2.3 Management of Material Topics

- 3. Corporate Governance
 - 4. Production and Marketing Governance
 - 5. Industry Supply Chain
 - 6. Environmental Governance
 - 7. Workplace Governance
 - 8. Social Prosperity
- About This Report
- Appendix

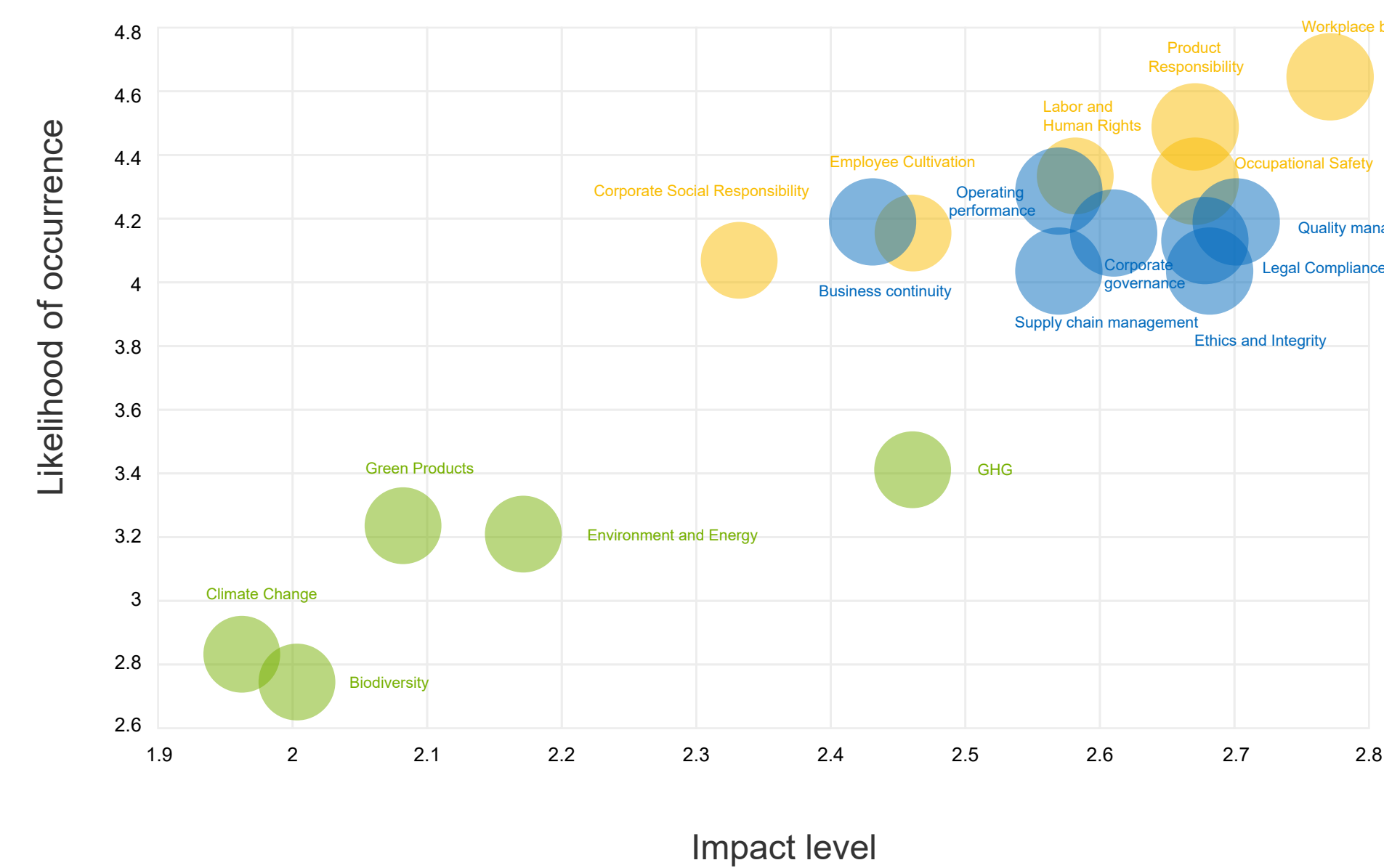
Selection of material topics

Material topics are identified based on the existing 18 sustainability topics, taking into consideration stakeholder feedback and the impact evaluation results. A total of 83 stakeholder feedback submissions were collected. In addition, a concern level survey was conducted via questionnaires among 194 department managers (including project and technical roles), while a material issue impact assessment was carried out by 37 division heads (including special assistants and expatriates). In terms of the evaluation methodology, in accordance with the materiality analysis guidelines of the TWSE, impact materiality was evaluated using “level of impact × likelihood of occurrence.” This outcome was subsequently combined with the level of stakeholder concern to select key material issues:

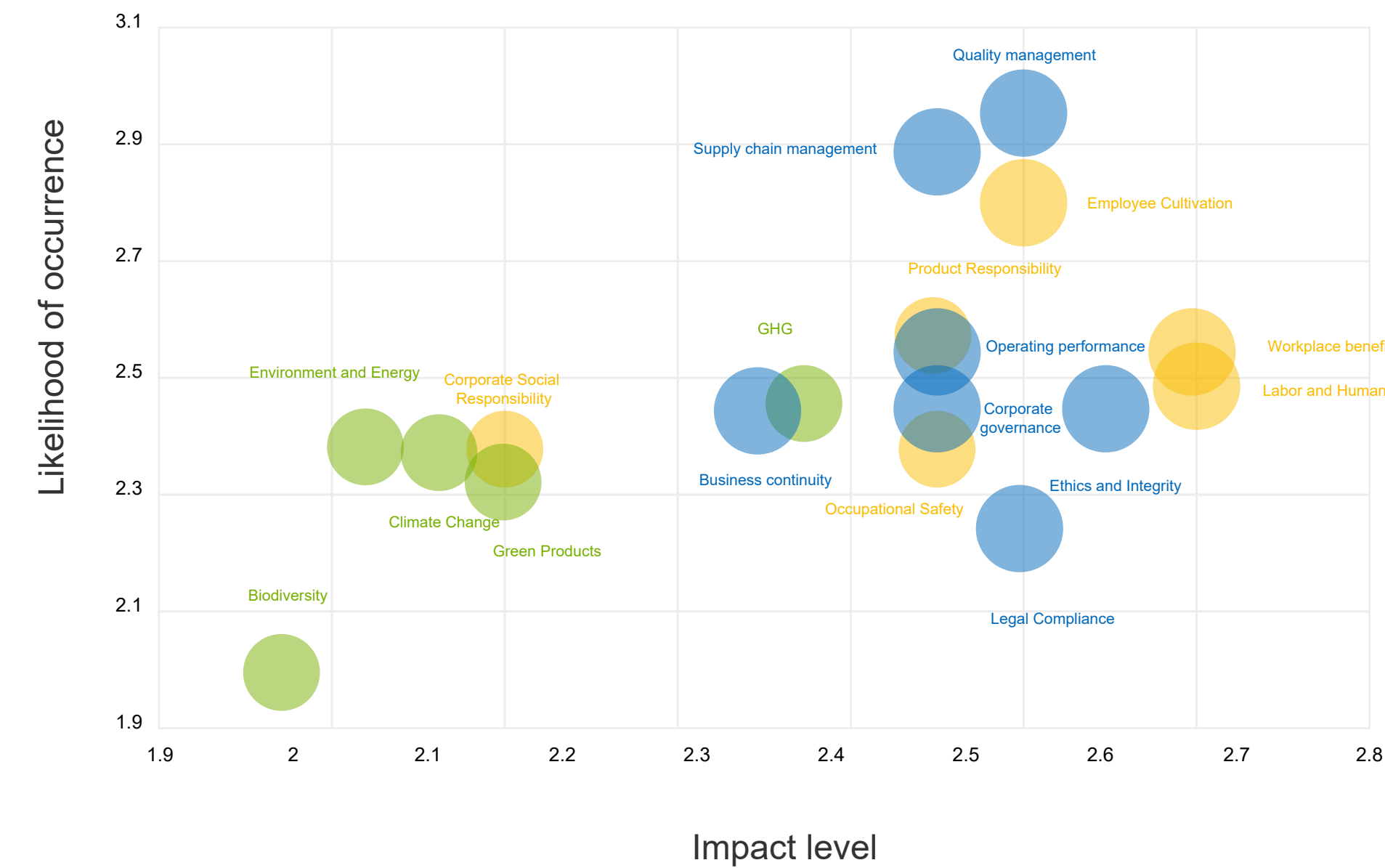
Based on our materiality assessment framework, stakeholder evaluation results across key sustainability issues are systematically compiled. For each issue, the positive opportunity value (Degree of Positive Impact × Likelihood of Positive Occurrence) and negative risk value (Degree of Negative Impact × Likelihood of Negative Occurrence) are evaluated independently, followed by a comprehensive assessment integrated with stakeholder level of concern. The threshold for selecting material topics is established based on the data distribution and overall evaluation results of this year’s materiality analysis. Following the analysis, issues are shortlisted as material topic candidates if they meet either a positive opportunity value of 11.11 (inclusive) or higher, or a negative risk value of 5.79 (inclusive) or higher, combined with a level of concern of 4.00 (inclusive) or higher. Upon review and confirmation by the Sustainability Committee, these candidates are finalized as the material topics for the current year, serving as the basis for sustainability management, strategic planning, and information disclosure.

Materiality Matrix

Positive Opportunity Matrix



Negative Risk Matrix



From the President

1.

MPI Corporation

2.

Sustainability Governance

2.1

Sustainability Framework and Development Goals

2.2

Stakeholder Engagement

2.3

Management of Material Topics

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

Material Topic Changes in 2025

18 List of Sustainability Issues

Environmental Issues	Changes
Green Products	▼
Environment and Energy	—
GHG	▼
Biodiversity	—
Climate Change	—
Social Issues	Changes
* Labor and Human Rights	▲
* Employee Cultivation	▲
* Occupational Safety	—
* Workplace Benefits	—
Corporate Social Responsibility	—
* Product Responsibility	—
Governance Issues	Changes
* Quality Management	—
Corporate governance	—
Ethics and Integrity	—
Operating performance	▼
* Legal Compliance	—
Business continuity	—
* Supply Chain Management	—

Note: * indicates material topics

Material topic changes	Reasons for change
Labor and Human Rights▲	• As the global supply chain places ever-greater emphasis on human rights issues (such as forced labor, working hour management, and discrimination prevention), pressure from customer audits and international standards (such as RBA and ESG disclosure) continues to mount. • Enhancing the human rights due diligence mechanism, grievance channels, and employee protection measures will mitigate reputational and regulatory compliance risks.
Employee Cultivation▲	• The rapid evolution of industry technologies (such as silicon photonics technology and smart manufacturing) has increased the demand for professional skills and cross-disciplinary capabilities. • With intensifying competition for talent, companies must leverage systematic training and career development mechanisms to boost talent retention rates and organizational resilience.
Green Products▼	• Complied with RoHS and REACH regulatory requirements, with no significant regulatory changes or other new green regulatory requirements from customers.
GHG▼	• Established a foundational GHG inventory and management mechanism • As the Company is not affected by the new carbon fee collection system and is not a major carbon emitter, stakeholder concern has been reduced.
Operating performance▼	• We have continuously refined our governance systems and performance management mechanisms, ensuring that associated operational controls have achieved maturity and long-term stability *

From the President

1.

MPI Corporation

2.

Sustainability Governance

2.1

Sustainability Framework and Development Goals

2.2

Stakeholder Engagement

2.3

Management of Material Topics

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

Material issue impact management

Material Topics	Management of material topics	GRI Topics	Corresponding SASB Standards	Value relationships (Direct impact ●, indirect impact ○, minimal impact —)			Corresponding Sections
				Upstream (Procurement phase)	MPI Operations	Downstream (Customer use)	
Labor and Human Rights	We comply with labor laws and regulations and international human rights principles, establishing a comprehensive labor-management communication and grievance mechanism to protect employee rights and interests and foster a respectful and fair workplace environment.	• GRI 401 Employment • GRI 402: Labor/Management Relations • GRI 406 Non-discrimination	TC-SC-330 a.1	—	●	—	3.2 Responsible Business Conduct
Employee Cultivation	We have established a systematic talent cultivation and development mechanism, integrating diverse learning resources and career planning, to continuously enhance employee capabilities and support our long-term competitiveness.	• GRI 404: Training and Education	—	—	●	—	7.3 Diverse Development
Occupational Safety	Established an occupational health and safety management system in accordance with ISO 45001 to systematically promote risk identification and control, and refine the incident reporting and response mechanism to ensure employee safety and business continuity.	• GRI 403 Occupational Health and Safety	TC-SC-320 a.1 TC-SC-320 a.2	—	●	○	7.4 Occupational Safety
Workplace benefits	Established a competitive compensation and benefits system, integrated comprehensive human resource management and talent development mechanisms, and promoted a family-friendly and flexible work environment to enhance employee well-being and foster sustainable organizational development.	• GRI 401 Employment • GRI 405 Diversity and Equal Opportunity	—	—	●	—	7.2 Remuneration and Benefits
Product Responsibility	Established a comprehensive product safety and quality management system, introduced internal and external certification mechanisms, and enhanced product information disclosure to ensure product safety and build customer trust.	• GRI 417 Marketing and Labeling	TC-SC-520 a.1	○	●	●	4.2 Product Management
Quality management	Effectively reducing customer complaints and return costs, improving customer satisfaction and brand loyalty, and helping enterprises maintain a competitive advantage in the market.	• Customized topics	TC-SC-410a.1	○	●	●	4.2 Product Management
Legal Compliance	Compliance with laws and regulations demonstrates corporate professionalism and integrity, helping to improve the quality of corporate governance, solidify customer and stakeholder trust, and consolidate the foundation for sustainable corporate management.	• GRI 2-27 Compliance with laws and regulations.	TC-SC-520 a.1	○	●	○	3.2 Responsible Business Conduct

From the President

1. MPI Corporation
2. Sustainability Governance
- 2.1 Sustainability Framework and Development Goals
- 2.2 Stakeholder Engagement

2.3 Management of Material Topics

3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity
- About This Report
- Appendix

Material issue impact management

Material Topics	Management of material topics	GRI Topics	Corresponding SASB Standards	Value relationships (Direct impact ●, indirect impact ○, minimal impact —)			Corresponding Sections
				Upstream (Procurement phase)	MPI Operations	Downstream (Customer use)	
Supply chain management	The semiconductor manufacturing supply chain is highly complex; thus, close collaboration with key suppliers is a critical factor in ensuring operational stability and driving business performance.	• GRI 204 Procurement Practices • GRI 308 Supplier Environmental Assessment • GRI 414 Supplier Social Assessment	TC-SC-440 a.1	●	●	○	5.2 Supply Chain Management

Management Strategies and Targets for Material Topics

Material Topics	Strategic Direction	Management Goals	Annual Implementation Results	Short-Term Goals (2026-2027)	Medium-Term Goals (2028-2030)	Long-term Goal (2031–2035)
Labor and Human Rights	Based on institutional compliance, transparency, and risk prevention	• Improved the grievance mechanism and victim protection measures • Conducted human rights education	NA (New Material Topic)	• 100% human rights risk assessment coverage • Human rights education and training completion rate: 90%	• Implemented diversity, equity, and inclusion (DEI) policies • Established employee grievance management closure satisfaction targets	• RBA System certification • Established a supply chain human rights mechanism
Employee Cultivation	Based on competency standardization and technical knowledge transfer	• Increased employee education and training hours • Built a talent cultivation and development system	NA (New Material Topic)	• Planned general education and training for employees • Planned employee sustainability training and awareness campaigns • Average education and training hours for employees: 10	• Established a standardized promotion system for each job band • Established employee competency development maps • Average education and training hours for employees: 15	• Established productivity targets for R&D and strategic talent development • Established a talent pipeline training program for key personnel • Average education and training hours for employees: 20
Occupational Safety	Based on risk identification, regulatory compliance, and preventive mechanisms	• Zero disabling occupational injury events • Zero occupational illnesses due to chemical exposure • Completion rate of annual employee checkups	Compliance with target value	• Hazard identification and risk assessments were updated regularly, with a 100% completion rate for major risk mitigation • Achieved a 100% rate of follow-up and improvement for abnormal findings identified through employee health checkups	• Completed the ISO 45001:2027 management system transition and passed external certification • The injury frequency rate (FR) and severity rate (SR) per million working hours were both within 1%, and the number of major occupational accidents (such as death or permanent total disability) involving contractors and self-employed workers was 0 • Established chemical exposure monitoring and occupational illness prevention mechanisms • Established a tracking and management system for high-risk groups • Established an electronic contractor safety management system	• Pursued zero major occupational accidents and occupational illnesses across the Group • Established an occupational health and safety risk early-warning data platform • Obtained the “Healthy Workplace Certification”

From the President

1.

MPI Corporation

2.

Sustainability Governance

2.1

Sustainability Framework and Development Goals

2.2

Stakeholder Engagement

2.3

Management of Material Topics

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

Management Strategies and Targets for Material Topics

Material Topics	Strategic Direction	Management Goals	Annual Implementation Results	Short-Term Goals (2026-2027)	Medium-Term Goals (2028-2030)	Long-term Goal (2031–2035)
Workplace benefits	Based on diverse needs and competitiveness	• Median employee salary was above the industry average • Average employee satisfaction exceeded the set target	• In 2025, our median salary ranked 26th among TPEX-listed semiconductor companies • Employee satisfaction: 9.39 points	• Adjusted employee satisfaction surveys and improvement plans • Median salary ranked in the top 30% of TPEX-listed semiconductor companies • Employee turnover rate was below the industry average	• The average employee satisfaction score reached 9.5 points • Set target number of employee participations in internal and external activities • Standardization of flexible working hours/benefit systems	• The turnover rate of new full-time employees was kept below 10% • The turnover rate of permanent employees did not exceed 5%
Product Responsibility	Based on administrative efficiency, quality stability, and customer trust	• Gradually obtained certifications for restricted hazardous substances for product components • Gradually obtained safety certification marks for equipment products	• Some equipment were certified for CE, NRTL, UKCA, and SEMI-E187 • Key materials for probe cards and certain semiconductor testing equipment have obtained RoHS certification	• Implementation of QC 080000 Hazardous Substance Process Management • Expanded the scope of international hazardous substance testing	• Key components and self-made parts of probe cards and equipment products are 100% compliant with international hazardous substance control regulations	• Probe cards and testing equipment products are 100% compliant with international hazardous substance control regulations • Introduced Design for Environment (DfE)
Quality management	Enhanced quality stability, implemented continuous improvement, and ensured customer satisfaction	• Maintained the validity of quality management certifications • Reduced the rate of customer complaints • Customer satisfaction targets met	• ISO 9001 certification remains valid • Product complaint rate met the target level • Average satisfaction with probe card products reached 92 points • Average satisfaction with equipment products reached 90 points	• Completed ISO 9001:2026 transition training for key personnel • Average customer satisfaction score of 90	• Completed the ISO 9001:2026 transition and passed the certification • Kept the customer complaint recurrence rate within 5%	• Introduce total quality management (TQM) with full employee participation

From the President

1. MPI Corporation

2. Sustainability Governance

2.1 Sustainability Framework and Development Goals

2.2 Stakeholder Engagement

2.3 Management of Material Topics

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Management Strategies and Targets for Material Topics

Material Topics	Strategic Direction	Management Goals	Annual Implementation Results	Short-Term Goals (2026-2027)	Medium-Term Goals (2028-2030)	Long-term Goal (2031–2035)
Legal Compliance	Established a robust compliance management mechanism to ensure operations align with regulatory requirements	• No major violations of laws and regulations • Improvement rate of regulatory compliance audits	• Zero cases of major violations of laws and regulations (with a fine of NTD 1 million or more for a single case) • 100% completion rate for improvement of non-compliance items identified during regulatory compliance reviews	• Complied with regulatory requirements for sustainability disclosure • Continued to roll out overseas GHG inventories • Promoted the implementation of IFRS S1 and S2 • 100% completion rate for follow-up and improvement of non-compliance items identified during regulatory compliance reviews	• Completed GHG inventories and assurance for subsidiaries included in the consolidated financial statements. • Completed the adoption and reporting of IFRS S1 and IFRS S2	• Zero major lawsuits or compliance penalties • Real-time monitoring of multinational compliance big data
Supply chain management	Built a resilient supply chain to deepen partnerships and sustainable development	• Signing of sustainability and information security commitments • Conducted sustainability audits	• Signing rate of the non-use of conflict minerals by key suppliers: 100% • Signing rate of the commitment letter on restricted substances by qualified suppliers: 50% • Signing rate of the Integrity and Non-Corruption Agreement by qualified suppliers: 73% • Signing rate of business continuity agreements for key suppliers: 81% • Completed 2 on-site audits and 22 desk audits • The top 10 procurement suppliers in each category completed sustainability surveys	• RBA Declaration, Hazardous Substance Free Statement, Conflict Mineral Free Statement, and Business Continuity Commitment – signed by 80% of qualified suppliers. • Signing rate of the Integrity and Non-Corruption Agreement by qualified suppliers: 70% • Key Supplier Sustainability Audit 50% • The top 10 procurement suppliers in each category completed sustainability surveys	• Signing rate of the restricted substances free and conflict minerals free statement by qualified suppliers: 90% • Signing rate of RBA and the Integrity and Non-Corruption Agreement by qualified suppliers: 80% • RBA audit rate for key suppliers: 70% • Promote supplier carbon footprint inventory.	• Signing rate of the restricted substances free and conflict minerals free statement by qualified suppliers: 100% • Signing rate of RBA and the Integrity and Non-Corruption Agreement by qualified suppliers: 90% • 100% Sustainability Audit Coverage Rate for Key and Top 10 Suppliers • Encourage key suppliers to complete GHG inventories independently



3. Corporate Governance

3.1	Governance Structure	30
3.2	Responsible Business Conduct	34
3.3	Risk Management	40
3.4	Climate Change Risks and Opportunities	42
3.5	Information Security	46

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance

3.1 Governance Structure

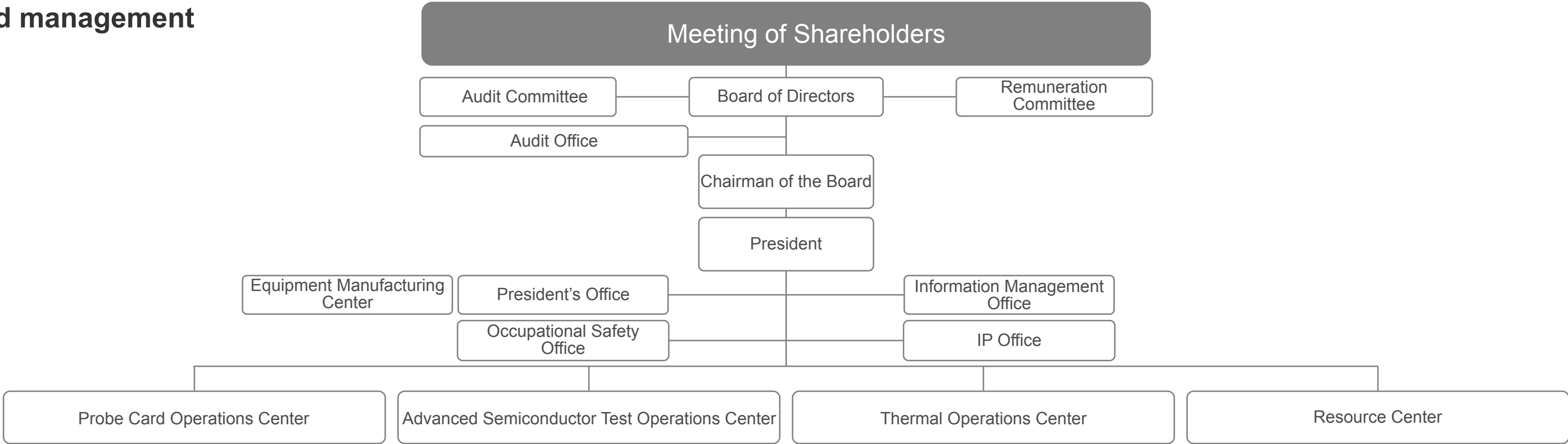
- 3.2 Responsible Business Conduct
- 3.3 Risk Management
- 3.4 Climate Change Risks and Opportunities
- 3.5 Information Security
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

3.1 Governance Structure

Governance Structure and Management

MPI Corporation upholds the principles of ethical management and legal compliance, adhering to relevant regulations such as the Company Act, the Securities Exchange Act, and the Corporate Governance Best Practice Principles for TWSE/TPEX-Listed Companies to establish a comprehensive corporate governance framework. The Company is committed to enhancing operational transparency and decision-making rigor, ensuring the effective fulfillment of its responsibilities to shareholders and broader stakeholders. The Board of Directors is the highest governing body for corporate governance, responsible for establishing the Company’s overall business strategy and supervisory mechanisms. Through the operations of functional committees, such as the Audit Committee and the Remuneration Committee, the Board strengthens the supervision and management of financial reporting, internal control, and the compensation system. The Company will continue to monitor domestic and international trends in corporate governance, adopting best practices and deepening our governance culture to promote corporate sustainability and create long-term enterprise value.

Corporate governance and management organizational structure



Departmental responsibilities

Department name	Department responsibilities
Audit Office	Responsible for the audit and management of the Company’s internal control system, including system maintenance, process improvement, and proposing improvement suggestions, as well as assisting each unit in resolving issues, enhancing operating procedures, and facilitating overall performance improvement.
President’s Office	Assist the President in coordinating the Company’s business plan, integrating the functions of each unit, and driving concrete implementation to support the achievement of the Company’s overall goals.
Information Management Office	Responsible for the establishment and maintenance of the Company’s information system and network environment, including computerized workflows, network and mail service architecture, and the management and execution of information security policies.
Occupational Safety Office	Manage the Company’s occupational safety and health matters, supervise employee health management and promotion measures, and foster a safe and healthy work environment.
IP Office	Promote the layout and management of intellectual property derived from R&D outcomes to maximize the value of technological assets and enhance the Company’s competitiveness. Also, uphold respect for intellectual property rights, carefully assess external rights to minimize potential infringement risks, and protect the Company’s overall interests.
PC Operations Center	Responsible for the research, development, design, manufacturing, sales, and after-sales service of probe card products.
AST Operations Center	The Company is responsible for the planning, development, manufacturing, sales, and after-sales service of engineering development and production-grade wafer probe station systems, RF probes, and automated equipment for production-grade optoelectronic wafer and die testing.
Thermal Operations Center	The Company engages in the R&D, manufacture, and sale of the ThermalAir series of localized hot and cold airflow equipment, providing customers with temperature testing equipment for production and laboratory applications.
Resource Center	Integrate finance and taxation, procurement, human resources, and administration functions to support the Company’s day-to-day operations, covering diverse work items such as plant management and general affairs.

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance

3.1 Governance Structure

- 3.2 Responsible Business Conduct
- 3.3 Risk Management
- 3.4 Climate Change Risks and Opportunities
- 3.5 Information Security

- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

Board of Directors Operations and Composition

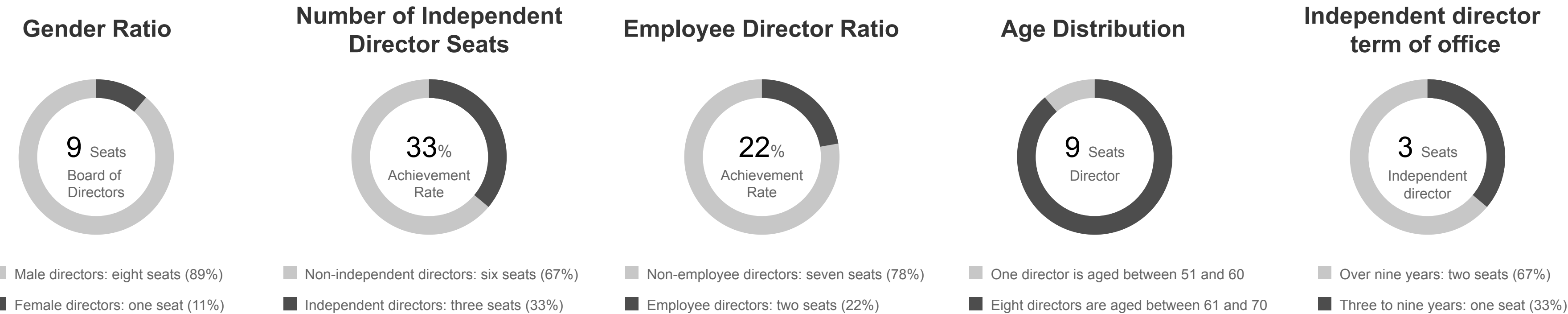
The Board of Directors of MPI Corporation is the highest governance body, responsible for formulating overall business principles and long-term development strategies. It performs its duties in accordance with the Company Act and relevant laws and regulations, as well as internal regulations such as the Articles of Incorporation, Rules of Procedure for Board of Directors Meetings, and Procedures for Election of Directors. It also complies with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies to supervise Company operating performance, significant investment decisions, and risk management, thereby ensuring corporate sustainability and protecting shareholders’ interests.

To enhance decision-making quality and supervisory functions, Board members possess diverse professional backgrounds in law, finance, industry, and management, meeting all requirements for independence and professionalism. The current Board of Directors consists of nine directors, of whom independent directors account for one-third. Additionally, functional committees, including the Audit Committee and the Remuneration Committee, have been established to enhance corporate governance effectiveness.

MPI Corporation values Board diversity and continues to optimize its composition. MPI Corporation will continue to strengthen the operation of its Board of Directors by taking into account the policies of regulatory authorities and international trends in corporate governance. The Company will enhance directors’ competencies, information transparency, and accountability mechanisms, while promoting the integration of corporate governance systems with sustainability strategies to improve overall governance performance and create long-term value. For further details regarding the operation of the Board of Directors, please refer to the [The 2025 annual shareholders' report](#).

Board Diversity Management Objectives and Achievement Status

Board Diversity Management Objectives		Professional Background (Areas of Expertise)	
1. The Board of Directors comprises members with diverse backgrounds (gender, age, professional expertise, and industry experience)	3. Female directors are appointed	Laws and Regulations	Leadership and Decision-Making
2. Independent directors hold at least one-third of the seats on the Board of Directors	4. The number of directors who also serve as Company managers may not exceed one-third of the total number of directors.	Finance and Accounting	Management
		Industry Expertise	





From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance

3.1 Governance Structure

- 3.2 Responsible Business Conduct
- 3.3 Risk Management
- 3.4 Climate Change Risks and Opportunities
- 3.5 Information Security
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

Status of Board continuing education

To continuously strengthen the professional competence and corporate governance capability of the members of the Board of Directors, MPI Corporation, in accordance with relevant laws and regulations and corporate governance practices, encourages directors to pursue continuing education. This ongoing development enhances their professional knowledge in business management, legal compliance, risk management, and sustainability governance. In 2025, all directors of MPI Corporation completed six hours of continuing education courses, covering:

- Often Overlooked Critical Risks in Mergers and Acquisitions: Legal Due Diligence in M&A Transactions
- Enterprise Corruption Prevention
- Mergers and Acquisitions, Shareholders’ Agreements, and Legal Compliance

By participating in these courses, directors can keep abreast of the latest regulatory trends, business operating risks, and corporate governance issues, further enhancing the Board of Directors’ supervisory functions and decision-making quality. For detailed information on directors’ continuing education, please refer to [The 2025 annual shareholders’ report](#)

Board Performance Evaluation

On January 14, 2020, the Board of Directors of MPI Corporation approved the “Board of Directors Self-Evaluation Regulations.” The method of evaluation consists of self-assessments conducted by individual directors. The self-evaluations for 2025, including the Board Performance Evaluation, the Board Member Performance Evaluation, the Audit Committee Performance Evaluation, and the Remuneration Committee Performance Evaluation, were reported to the Board of Directors on March 11, 2026.

Scope of Evaluation	Board Performance Evaluation	Board Member Performance Evaluation	Audit Committee Performance Evaluation	Remuneration Committee Performance Evaluation
Self-Assessment Indicators	23 items	16 items	16 items	12 items
Score / Total Score	4.98／5	4.98／5	4.98／5	4.89／5

Functional committees

	Audit Committee	Remuneration Committee
Number of Persons/Job Title	Three independent directors	Two independent directors and one other member
Number of Sessions Held (2025)	The Board met 10 times, with an average attendance rate of 97%.	Three meetings were held, with an attendance rate of 100%.
Responsibilities and scope of duties	The Audit Committee is responsible for reviewing the Company’s internal control system and relevant policies and procedures, covering financial, operational, risk management, information security, outsourcing management, and legal compliance matters, and regularly reviews relevant reports submitted by the Audit Department, CPAs, and management.	The Remuneration Committee adopts an independent and professional perspective to assist the Company in establishing a performance-linked compensation system, and regularly submits recommendations for the Board of Directors’ review. Key responsibilities include: 1. Review compensation-related regulations 2. Formulate and review the performance evaluation and compensation systems for directors and managers 3. Regularly evaluate the compensation of directors and managers
Detailed information	Please refer to the 2025 annual shareholders’ report	Please refer to the 2025 annual shareholders’ report

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance

3.1 Governance Structure

3.2 Responsible Business Conduct

3.3 Risk Management

3.4 Climate Change Risks and Opportunities

3.5 Information Security

4. Production and Marketing Governance

5. Industry Supply Chain

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Remuneration Structure for Directors and Senior Executives

MPI Corporation’s executive compensation policy is directly linked to operating surplus, execution of duties, risk assumption, and contribution, and is implemented in accordance with Article 29 of the Company Act and Article 19 of the Articles of Incorporation.

If there is profit before tax for the year, 0.1% to 15% shall be allocated as employee remuneration, and no more than 3% shall be allocated as director remuneration. Should there be any accumulated losses, an amount shall first be retained to cover such deficit before any remaining balance is allocated in accordance with the prescribed percentages. The allocation shall be submitted to the shareholders’ meeting after being reviewed and approved by the Remuneration Committee and the Board of Directors.

The compensation for the President and Vice Presidents is evaluated based on their performance and responsibilities, and is implemented upon review by the Remuneration Committee and approval by the Board of Directors.

	2023		2024		2025	
	Total (NTD thousand)	Ratio to Net Income	Total (NTD thousand)	Ratio to Net Income	Total (NTD thousand)	Ratio to Net Income
Director remuneration	55,816	4.25%	93,841	4.08%	141,779	4.47%
Remuneration to President and Vice Presidents	13,814	1.05%	17,517	0.76%	29,207	0.92%
Net Income	1,311,899	-	2,301,359	-	3,176,648	-

Allocation of Funds in 2025

Item		Amount	Percentage*	Compliance Status
Compensation for employees		341,842,000	8.89%	In compliance with the Articles of Incorporation
Director remuneration	Director	85,460,544	1.48%	
	Independent director		0.74%	

*The 2024 Sustainability Report originally used net income as the basis for calculating the proportion, which has been corrected to profit before tax in 2025.

Conflict of Interest Management

To prevent conflicts of interest from affecting corporate governance operations, the Board of Directors and functional committees have formulated conflict of interest avoidance regulations. If a director or committee member has an interest in a proposal, they shall recuse themselves from the discussion and voting, and may not represent other directors or members to exercise voting rights.

In addition, the Company has established systems including the “Operating Procedures for Derivatives Trading,” “Operating Procedures for Making Endorsements and Guarantees,” “Operating Procedures for Loaning of Funds to Others,” “Operating Procedures for Acquisition or Disposal of Assets,” and “Regulations Governing Transactions with Specified Companies, Group Enterprises, and Related Parties,” to regulate major transactions and related-party transactions. Relevant operations are also incorporated into the supervisory mechanisms of the Audit Office and the Audit Committee. For the audit results and communication status, please refer to the “Corporate Governance – Internal Audit Operations” section on the official website.



3.2 Responsible Business Conduct

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance

3.1 Governance Structure

3.2 Responsible Business Conduct

3.3 Risk Management

3.4 Climate Change Risks and Opportunities

3.5 Information Security

- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

Ethical management

To ensure that integrity and ethical values are integrated into corporate operations and decision-making processes, the Company has established the “Ethical Corporate Management Best Practice Principles” and “Code of Ethical Conduct” to serve as essential guidelines for the professional conduct and decision-making of all employees. At the same time, we reference the Responsible Business Alliance (RBA) Code of Conduct and relevant international standards, integrating the concept of ethical management into our day-to-day operational management and corporate culture. The Company has further formulated internal management regulations, such as the “Ethical Corporate Management and Business Ethics Regulations,” “Human Resource Management Procedures,” “Labor and Ethics Risk Assessment Management Regulations,” and “Personal Data Protection Management Regulations.” These cover key issues including anti-corruption, the prevention of conflicts of interest, personal data protection, and labor and ethical risk management. To enhance the awareness and engagement of all stakeholders, the Company promotes an integrity culture through diverse channels. These include requiring employees to sign integrity and ethical commitment documents and continuously communicating the ethical management policy and management requirements via email, internal newsletters, town hall meetings, and digital platforms. Additionally, the Company conducts regular training sessions to reinforce employees’ awareness and practical capabilities regarding business ethics, legal compliance, anti-corruption, and conflict of interest management. In terms of supply chain management, MPI Corporation extends its ethical management philosophy to its partners. Through supplier due diligence, qualification reviews, and continuous evaluation mechanisms, the Company assesses suppliers’ performance in business ethics, legal compliance, human rights protection, and environmental management. These evaluations serve as a key basis for partner selection and management, as part of a joint effort to build a transparent, responsible, and sustainable supply chain system.

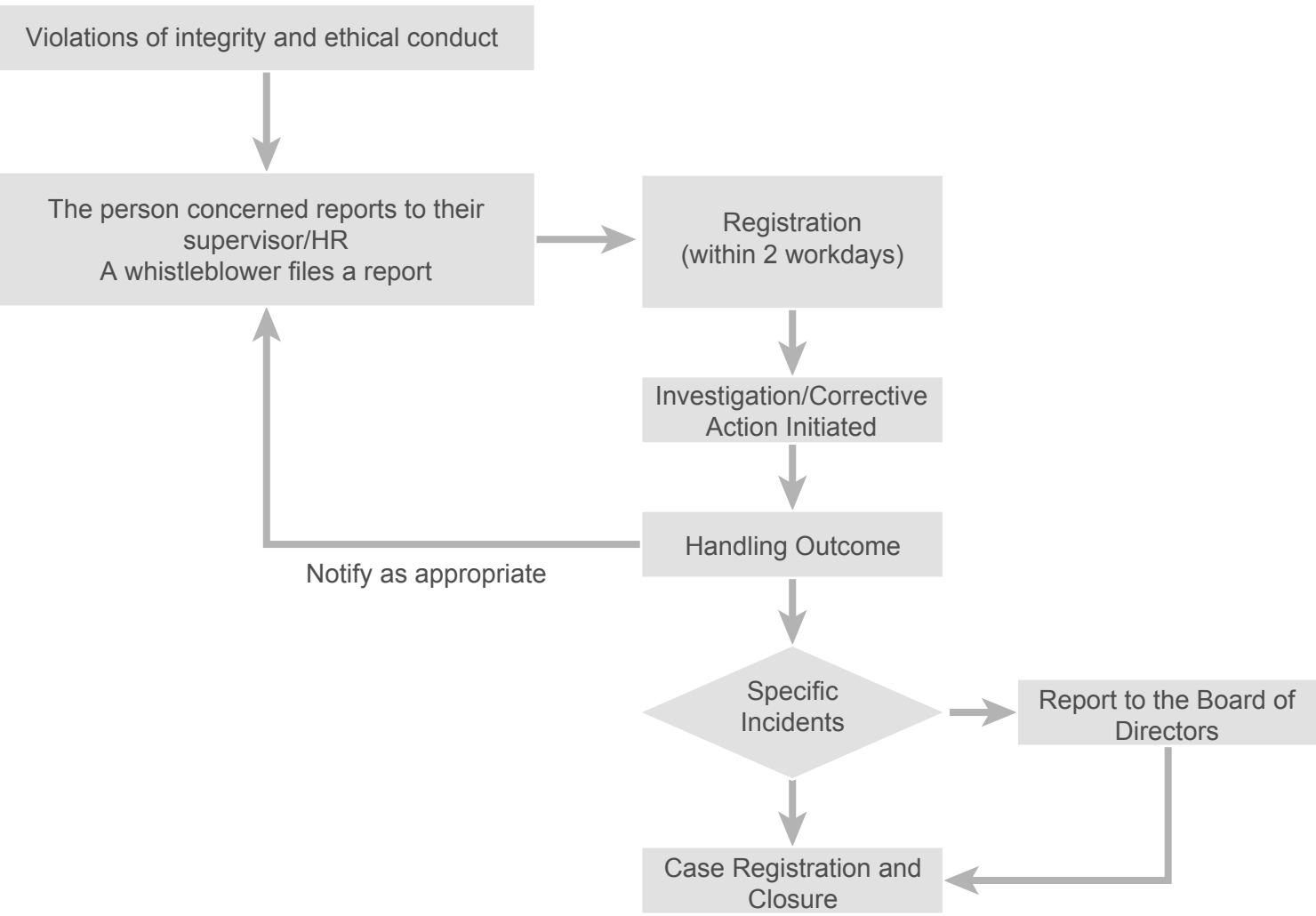
Self-reporting/whistleblower process for violations of integrity and ethical conduct

To mitigate the impact of any violations of ethical management and professional ethics, employees at all MPI Corporation operating locations may use the internal whistleblowing procedure to report misconduct. Suppliers and stakeholders may also utilize the grievance mechanism to report any illegal activities or breaches of ethical management. The Company also encourages internal and external stakeholders to report suspected misconduct through anonymous complaint and whistleblowing channels. Procedures have been established for case intake, investigation, and whistleblower protection to safeguard the rights of whistleblowers, ensure fair case handling, and facilitate follow-up actions and continuous improvement.

Whistleblowing Channel:

- Whistleblower mailbox: whistleblower@mpi.com.tw
- Toll-free whistleblowing hotline: 0800-888-089

Status		Frequency	Documents requiring signature
Employees	New hires	Upon onboarding	Service agreement (integrity requirements), Conflict of Interest Declaration Form
	In-service employees	Annually	Conduct conflict of interest investigations for specific positions
	Directors	Annually	Maintained regular regulatory filings and statutory compliance in accordance with applicable laws and regulations, and conducted the “How Enterprises Prevent Corruption” training program in 2025.
	Management (including managerial level and above)	Annually	Conflicts of interest investigation
Business partner	New Suppliers	Upon signing of agreement	Integrity Commitment Letter, Supplier RBA Code of Conduct Commitment
	Existing suppliers	Collaboration Period	Conduct sustainability risk surveys and audit questionnaires targeting specific suppliers



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
- 3.1 Governance Structure
- 3.2 Responsible Business Conduct
- 3.3 Risk Management
- 3.4 Climate Change Risks and Opportunities
- 3.5 Information Security
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

Ethical governance and anti-corruption management

We continue to promote our anti-corruption management mechanism, establishing a comprehensive fraud prevention system and internal control processes to prevent risks such as fraud, bribery, improper benefits, and improper exchange of interests. In accordance with internal regulations such as the “Code of Conduct for Ethical Management and Professional Ethics,” the Company requires all employees, directors, and stakeholders to jointly adhere to the principles of business integrity. Furthermore, new hires are required to sign relevant commitment documents upon onboarding. In addition, anti-corruption risks are incorporated into the annual risk assessment to identify and manage potential fraud and improper benefit exchange risks. The Company continues to enhance its integrity governance culture through mechanisms such as risk assessment, education and training, a whistleblowing system, and internal audits.

Conflict of Interest Management

Conflict of interest management is incorporated into the ethical management system, and new hires are required to file a conflict of interest declaration upon onboarding. For personnel in high-risk roles such as sales, procurement, and finance, a conflict of interest investigation and risk review are conducted annually, and a declaration, disclosure, and management mechanism has been established to ensure that the business execution process upholds the principles of objectivity, fairness, and transparency.

Integrity Risk Management

To foster a culture of integrity and mitigate risks such as corruption, bribery, and conflicts of interest, the Company conducts annual labor and ethical risk assessments to systematically review employees’ integrity awareness and behavioral risks. The latest assessment was completed in April 2026, covering employees and activities within the scope of operations. The assessment encompasses the relevant provisions of the RBA code of conduct, and the results indicate a “minor” overall risk level. In 2025, the Company had no major incidents of corruption, bribery, conflict of interest, or other violations of business ethics, nor were there any verified anti-corruption or integrity violation incidents. There were zero related cases.

Human Rights Policy

Human rights policy and management

MPI Corporation respects and supports internationally recognized human rights principles. Referencing international norms, including the UN Guiding Principles on Business and Human Rights (UNGPs), the UN Global Compact, the ILO Tripartite Declaration of Principles, the OECD Guidelines for Multinational Enterprises, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), and the Responsible Business Alliance (RBA) Code of Conduct, and complying with local laws and regulations across its operational locations, the Company has established sound human rights and diversity, equity, and inclusion (DEI) management systems alongside formal policy guidelines.

Meanwhile, we are committed to creating a safe, healthy, equal, respectful, and inclusive working environment, protecting employees’ personal dignity, privacy, equal employment rights, and other legal interests, while prohibiting any form of discrimination, harassment, bullying, forced labor, child labor, inhumane treatment, and other human rights violations.

The Company's human rights policy is as follows:

1. Comply with local regulations and international human rights standards;
2. Prohibit forced labor, child labor, and human trafficking;
3. Prohibit all forms of discrimination, bullying, and harassment;
4. Implement the corporate sustainability philosophy, respect labor human rights, and achieve talent sustainability through diversity, equity, and inclusion development.

Guided by core internal governance frameworks, including our “Human Resource Management Procedures,” “Gender Equality in Employment Regulations,” “Sexual Harassment Prevention and Disciplinary Regulations,” “Code of Conduct for Ethical Management and Professional Ethics,” and “Employee Reward and Disciplinary Regulations,” the Company maintains rigorous management measures across recruitment and hiring, compensation and benefits, performance evaluation, education and training, career development, workplace conduct, and grievance handling. These measures ensure strict adherence to fairness, equity, and transparency, prohibiting discrimination based on gender, age, race, nationality, religion, political affiliation, marital status, disability, or any other personal attribute, while vigorously fostering diverse talent development and an inclusive workplace culture, thereby fulfilling our corporate social responsibility and generating sustainable value.

Integrity commitment signing statistics

Category	Conflicts of interest investigation	New hire service agreement	
	Number of Persons	Number of Persons	Percentage
Management positions	219	358	100 %
General staff	443		



From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance

3.1 Governance Structure

3.2 Responsible Business Conduct

3.3 Risk Management

3.4 Climate Change Risks and Opportunities

3.5 Information Security

- 4. Production and Marketing Governance

- 5. Industry Supply Chain

- 6. Environmental Governance

- 7. Workplace Governance

- 8. Social Prosperity

About This Report

Appendix

Human rights issue risk assessment and management measures

Human Rights Risk Issues	Management Measures	Implementation status
Prohibition of Forced Labor	1. Employees may submit a resignation application in accordance with the employment agreement 2. Overtime is voluntary and conducted in accordance with the law	1. All new hires were employed in accordance with formal employment agreements 2. Overtime hours were requested and approved in accordance with established procedures 3. No incidents of forced labor were identified
Young workers	1. Verify identity documents during recruitment 2. We do not hire workers below the statutory working age 3. Young workers shall not engage in dangerous or hazardous work	1. Age verification is conducted throughout all recruitment processes 2. No child labor or illegal employment was identified 3. No minor workers were engaged in high-risk operations
Working Hours	1. Manage attendance and overtime according to labor laws and regulations 2. Implement an attendance system to document working hours 3. Regularly review abnormal working hours and overtime 4. Implement a leave system	1. Use an electronic attendance system to manage working hours 2. Review overtime statistics on a monthly basis 3. Notify supervisors of abnormal working hours records to initiate improvement and follow-up actions
Wages and Benefits	1. Wages comply with the statutory minimum wage requirements 2. Enroll in labor insurance and national health insurance, and make pension contributions in accordance with the law 3. Provide overtime pay according to applicable laws and regulations, and offer various allowances that exceed statutory requirements 4. Provide various employee benefit measures and activities	1. Salaries are paid monthly in accordance with regulations 2. Provide employees with salary statements for review 3. Administer various insurance schemes and pension contributions in accordance with applicable laws and regulations
Anti-Discrimination/Anti-Harassment/Humane Treatment	1. Establish anti-discrimination and anti-workplace misconduct policies 2. Prohibit discrimination based on factors such as gender, age, race, and religion 3. Establish a grievance and investigation mechanism 4. Regularly conduct relevant promotional and educational activities	1. Employees can report concerns through the grievance mechanism 2. Investigate and handle incidents in accordance with established procedures 3. New and in-service employees received relevant education and training
Freedom of Association and Collective Bargaining	1. Respect employees' rights to organize and join trade unions in accordance with the law 2. Provide labor-management communication channels 3. Regularly convene labor-management meetings or related communication meetings	1. Employees can express their opinions through suggestion boxes, interviews with supervisors, and other means. 2. Respect employees' rights to freedom of association
Occupational Health and Safety	1. Establish an occupational safety and health management system 2. Conduct hazard identification and risk assessment 3. Provide necessary personal protective equipment, education, and training 4. Conduct regular health checkups and environmental monitoring 5. Establish an emergency response mechanism	1. Regularly conduct occupational safety and health education and training 2. Conduct equipment safety inspections and patrols 3. Conduct employee health checkups in accordance with the law 4. Regularly conduct fire drills and emergency response drills 5. Follow up on employees with cardiovascular diseases or those in high-risk groups

Human rights education and training

To ensure that employees, external workers, suppliers, and external stakeholders understand MPI Corporation’s human rights policies, we provide relevant training during onboarding for new hires. Additionally, we conduct ongoing education and communication through various channels, including employee service satisfaction surveys, various meetings, an employee suggestion box, and digital platforms, to ensure employees are fully aware of their rights and corporate regulations. All relevant policies are publicly disclosed on the Company’s official website and in our sustainability report. MPI Corporation’s human rights policy education and training in 2025 is outlined as follows:

Course	Training subjects	Training results
RBA, ethical management and business integrity, workplace violence prevention, and sexual harassment prevention education and training.	New employee training	Total number of participants: 358
	In-service employee (every two years)	In 2024, refresher training was conducted for 1,750 participants, with the next session scheduled for 2026
Friendly Workplace and Prevention of Workplace Misconduct	Middle and senior management	Total number of participants: 103

From the President

- 1. MPI Corporation
 - 2. Sustainability Governance
 - 3. Corporate Governance
 - 3.1 Governance Structure
 - 3.2 Responsible Business Conduct**
 - 3.3 Risk Management
 - 3.4 Climate Change Risks and Opportunities
 - 3.5 Information Security
 - 4. Production and Marketing Governance
 - 5. Industry Supply Chain
 - 6. Environmental Governance
 - 7. Workplace Governance
 - 8. Social Prosperity
- About This Report
- Appendix

Training results on workplace respect and the prevention of workplace misconduct for middle and senior management

To strengthen management's awareness of workplace respect, equality, and safety, and to enhance management capabilities in preventing workplace misconduct, sexual harassment, and bullying, the Company held relevant education and training sessions specifically for middle and senior management. Through regulatory briefings, case studies, and the sharing of management practices, we assist managers in establishing appropriate concepts and strengthening their ability to respond to relevant situations, thereby fostering a friendly, diverse, and inclusive workplace culture together. The training course covered the following topics:

- 1. Overview of regulations related to the prevention of workplace sexual harassment and misconduct
- 2. Establish a safe and respectful work environment
- 3. Case studies and sharing of successful experiences
- 4. MPI Promote a culture of inclusion and equity alongside preventive measures against workplace misconduct, sexual harassment, and bullying



Communication grievance channels

MPI Corporation has established a feedback platform and mailbox, enabling all workers and external stakeholders to communicate with the designated department regarding various human rights incidents. This includes suggestions for policy improvements, potential risk warnings, and complaints of human rights violations. To maintain impartial procedures for reviewing and investigating complaints or reports, the Human Resources Department is responsible for investigating and reviewing human rights incidents and establishing corrective measures.

All reported cases are accepted, investigated, and responded to in accordance with the Company's relevant management regulations, adhering strictly to the principle of confidentiality and anti-retaliation measures to ensure the protection of the complainant's rights. Through institutionalized communication and grievance mechanisms, the Company encourages employees to actively engage in organizational development, establishing a corporate culture built on mutual trust, respect, and sound governance.

Diverse communication and grievance channels

- MPI suggestion box
- HR mailbox
- Whistleblower mailbox and hotline
- Occupational Safety Committee
- Bulletin boards and electronic announcement platforms
- Telephone and Email Feedback Mechanisms
- ESG mailbox
- Stakeholder contact point
- Sexual Harassment Hotline: Ext. 8820 / Fax: 03-5516115 / Email: hr@mpi.com.tw / Sexual Harassment Prevention Grievance Mailbox
- Workplace violence/misconduct: Ext. 8871



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
- 3.1 Governance Structure

3.2 Responsible Business Conduct

- 3.3 Risk Management
- 3.4 Climate Change Risks and Opportunities
- 3.5 Information Security

4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

Employee satisfaction survey and feedback mechanism

Regular satisfaction surveys are conducted to understand employees’ perspectives on human resource management, the work environment, and administrative support services, serving as a vital basis for the continual improvement of systems and the enhancement of the employee experience. In addition to the employee satisfaction survey, a total of 62 employee suggestions and feedback items were collected through the employee suggestion box. The survey was conducted anonymously to ensure employees could fully express their opinions. The Company has also established an improvement tracking mechanism, with the responsible unit proposing improvement plans and corresponding measures in response to the feedback received.

In addition to quantitative ratings, the employee satisfaction survey also gathered feedback and suggestions regarding management systems and administrative services. A total of 232 responses were collected. Topics covered include education and training planning, employee benefits and welfare committee activities, payroll and attendance management, dormitory environment, parking planning, catering and cafeteria services, environmental cleaning and maintenance, health checkup arrangements, and plant facility management. MPI Corporation regularly consolidates and analyzes employee feedback. The responsible unit assesses the feasibility of suggestions and improvement needs, formulates targeted improvement measures and response plans based on actual conditions, and continuously tracks their implementation effectiveness.

2025 Survey Outcome

Indicator	Human Resource Services (Hsinchu Plant)	Administrative Services (Hsinchu Plant)	Human resource and administrative services (Southern branch office)
Number of questionnaires distributed	2010 copies	1896 copies	114 copies
Survey response rate	44.6 %	43.4 %	50 %
Employee feedback	Suggestions: 33 cases Encouragement and praise: 81 cases	Suggestions: 137 cases Encouragement and praise: 69 cases	Suggestions: 1 case Encouragement and praise: 2 cases
Overall satisfaction	9.44 points	9.26 points	9.47 points
Improvement Response Summary	1. Adjust educational and training course content based on various units’ needs, increasing the focus on practical applications and professional skills. 2. Implement an annual training needs assessment framework to enhance alignment between the course and operational competency requirements. 3. Enhance diverse benefit activities and evaluate various sports venues and employee participation rates 4. Incorporate employee feedback into the selection and distribution of gifts to enhance employee satisfaction 5. Assess employee demand for sports facilities and improve related equipment and facilities based on identified needs	1. Strengthen quality inspections for public area cleaning to improve office environment cleanliness 2. Simplify health checkup appointment and check-in processes to reduce waiting times 3. Continue to optimize parking spaces based on spatial demand 4. Enhance meal quality and hygiene auditing 5. Regularly collect catering satisfaction feedback to serve as a basis for menu adjustments	1. Regularly review meal quality and catering services to enhance the overall dining experience



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
- 3.1 Governance Structure
- 3.2 Responsible Business Conduct
- 3.3 Risk Management
- 3.4 Climate Change Risks and Opportunities
- 3.5 Information Security
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

Compliance with laws and regulations

Legal compliance management mechanism

To implement ethical management and minimize operational risks, MPI Corporation has established the “Legal Compliance Management Procedures” to build a systematic legal compliance management mechanism. The responsible unit regularly collects and updates information on domestic and international laws and regulations, announcements issued by regulatory authorities, and industry regulations. Through a comprehensive compliance management process encompassing regulatory identification, applicability assessment, regulatory review, compliance verification, deficiency remediation, and employee education and awareness, the Company ensures that all operational activities comply with applicable laws, regulations, and requirements of competent authorities. The scope of legal compliance management encompasses corporate governance, labor human rights, environmental protection, occupational safety and health, ethical management, and fair trade. Through regular reviews and an ongoing improvement mechanism, we reinforce employees’ legal compliance awareness and risk management capabilities, thereby fostering a culture of compliance. In 2025, MPI Corporation included a total of 110 compliance regulations in its management and completed 20 regulatory amendments and updates.

Fines Received in 2025

MPI Corporation operates in accordance with applicable laws and regulations and continues to enhance its legal compliance management practices. In response to penalties imposed by regulatory authorities, the Company fulfills all applicable requirements while also analyzing root causes, reviewing internal systems and procedures, and monitoring the implementation of remediation actions. The regulatory violations identified in 2025 mainly concerned environmental and labor laws and regulations. Corrective actions or corresponding measures have been implemented for all such violations.

Unit: NTD

Field	Violation Details	Violations of Laws and Regulations	Fines	Improvement/corresponding measures
Environmental Laws and Regulations	Inorganic sludge (waste code D-0902) TCLP test results revealed copper content exceeding statutory limits	Article 31, Paragraph 1, Subparagraph 1 of the Waste Disposal Act	60,000	Revised the waste collection and disposal management mechanism to classify and manage copper-containing sludge separately and use compliant waste codes for collection and disposal reporting.
Social Laws and Regulations	Human resource management operations failed to comply with relevant labor laws and regulations	Article 11, Paragraph 1 of the Gender Equality in Employment Act	300,000	Administrative appeal and administrative litigation procedures have been initiated for this case
	Working hours exceeded the statutory limits	Article 32, Paragraph 2 of the Labor Standards Act	150,000	Working-hour alerts, supervisor approval procedures, and regular reviews of departmental working hours are implemented to ensure legal compliance.

Note: No major violations of laws and regulations occurred this year (with a single penalty amount of NTD 1 million or more).

Intellectual property management

MPI Corporation is committed to enhancing intellectual property rights protection and management. The Company has established a dedicated IP Office to manage patents, trademarks, copyrights, and other intellectual property matters. The Office oversees global IP portfolio planning, application and maintenance, risk assessment, and litigation and dispute resolution, helping to prevent operational and infringement risks while protecting the Company’s technological advantages and stakeholder interests. To ensure the standardization and compliance of IP management, we have established a cross-departmental collaboration mechanism and formulated comprehensive IP management procedures, a patent incentive mechanism, and operational guidelines. This fully institutionalizes our operating processes, allowing us to provide colleagues with timely professional assistance and continuously enhance core technology competitiveness.

Intellectual Property Management Objectives and Implementation Plans

Intellectual Property Policy	Annual Intellectual Property Targets	Projects Implemented
Technical Asset Protection	Patent Portfolio and Quality Enhancement	1. Patent Claim Strategy Discussion Before Filing 2. Inventor Proposal Point System 3. Patent Application and Grant Incentives
	Trademark Protection and Use Compliance	Annual Review of Trademark Use
	Comprehensive Copyright Protection for R&D Results	Copyright Registration for Eligible Works
Intellectual Property Risk Management	Consistent and Traceable IP Management	IP Processes in Accordance with Internal Procedures
	Trademark and Patent Document Inventory and Management	1. System-Based Trademark and Patent Data Management 2. Dedicated Personnel for Data Maintenance and Updates
	Pre-Filing Risk Assessment	Prior Art Search Before Patent and Trademark Applications
	Patent Infringement Risk Monitoring	1. Patent Clearance Review During Product Prototyping 2. Design-Around Implementation as Needed
IP Capability Building	Company-Wide IP Awareness and Infringement Prevention	IP Training for New Hires
	Enhance R&D Team Patent Capabilities	Advanced Patent Training for R&D Personnel

Bolstering and Advancing Intellectual Property Capabilities in 2025

MPI Corporation continues to foster intellectual property compliance awareness among all employees. In 2025, a tiered training mechanism consisting of “new hire compliance awareness” and “R&D personnel professional advancement” was implemented based on employees’ functional attributes and onboarding stages. Throughout the year, cumulative participation in relevant courses reached over 1,220 person-times:

Mandatory onboarding compliance awareness training: All new hires complete the “Introduction to Intellectual Property Rights and Awareness Enhancement for New Hires” orientation training on their first day and take a post-training assessment to ensure proper awareness of intellectual property protection and compliance from the start of employment.In 2025, more than 350 new hires successfully passed their evaluations.

Advanced Professional Training for R&D Personnel (Online Digital Courses): To strengthen the professional capabilities of its R&D team, the Company offers two core online courses, “Advanced Patent Risk Management” and “Taiwan Patent Examination and Patent Rights.” Online assessments are provided to reinforce learning and verify training effectiveness, with more than 870 R&D employee attendances recorded across the two courses.

2025 patent achievements	Cumulative Global Patent Applications	Cumulative Global Patent Publications	Cumulative Global Patent Grants
	1,575 cases	1,141 cases	1,025 cases

From the President	
1.	MPI Corporation
2.	Sustainability Governance
3.	Corporate Governance
3.1	Governance Structure
3.2	Responsible Business Conduct
3.3 Risk Management	
3.4	Climate Change Risks and Opportunities
3.5	Information Security
4.	Production and Marketing Governance
5.	Industry Supply Chain
6.	Environmental Governance
7.	Workplace Governance
8.	Social Prosperity
About This Report	
Appendix	

3.3 Risk management

Internal Control Management

MPI Corporation has established internal control management mechanisms, including the “self-assessment procedures for internal control systems” and the “internal audit system,” in accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies promulgated by the Financial Supervisory Commission (FSC). These mechanisms cover critical dimensions such as operational processes, financial reporting, and legal compliance. By doing so, MPI Corporation strengthens its corporate governance to reasonably ensure the efficiency and effectiveness of its operational activities, the reliability and transparency of its financial information, and the compliance of all operations with relevant laws, regulations, and internal management requirements, thereby continuously enhancing the Company’s business stability and sustainable development capability.

The Company’s internal audit unit reports directly to the Board of Directors and independently performs its audit function. Based on the results of annual risk assessments, the internal audit unit formulates annual audit plans and conducts routine and special audits to evaluate the design and operational effectiveness of internal control systems and operational processes. Audit results and the status of corrective actions are regularly reported to the Board of Directors and the Audit Committee, serving as a vital basis for continuously refining the internal control system and risk management mechanisms. For deficiencies and abnormalities identified during the audit, the Company also requires the relevant units to implement corrective actions within a specified timeframe, and the internal audit unit continues to track the progress to ensure that all corrective measures are effectively implemented.

Additionally, each functional unit establishes SOPs and key control points based on its respective responsibilities, and regularly conducts internal control self-assessments to review the appropriateness and effectiveness of its control mechanisms. The internal audit unit reviews and consolidates self-assessment results across all units, tracking audit deficiencies and the progress of corrective measures. These efforts serve as the main foundation for the Board of Directors and the President in evaluating the overall operational effectiveness of the internal control system and issuing the Statement on Internal Control System.

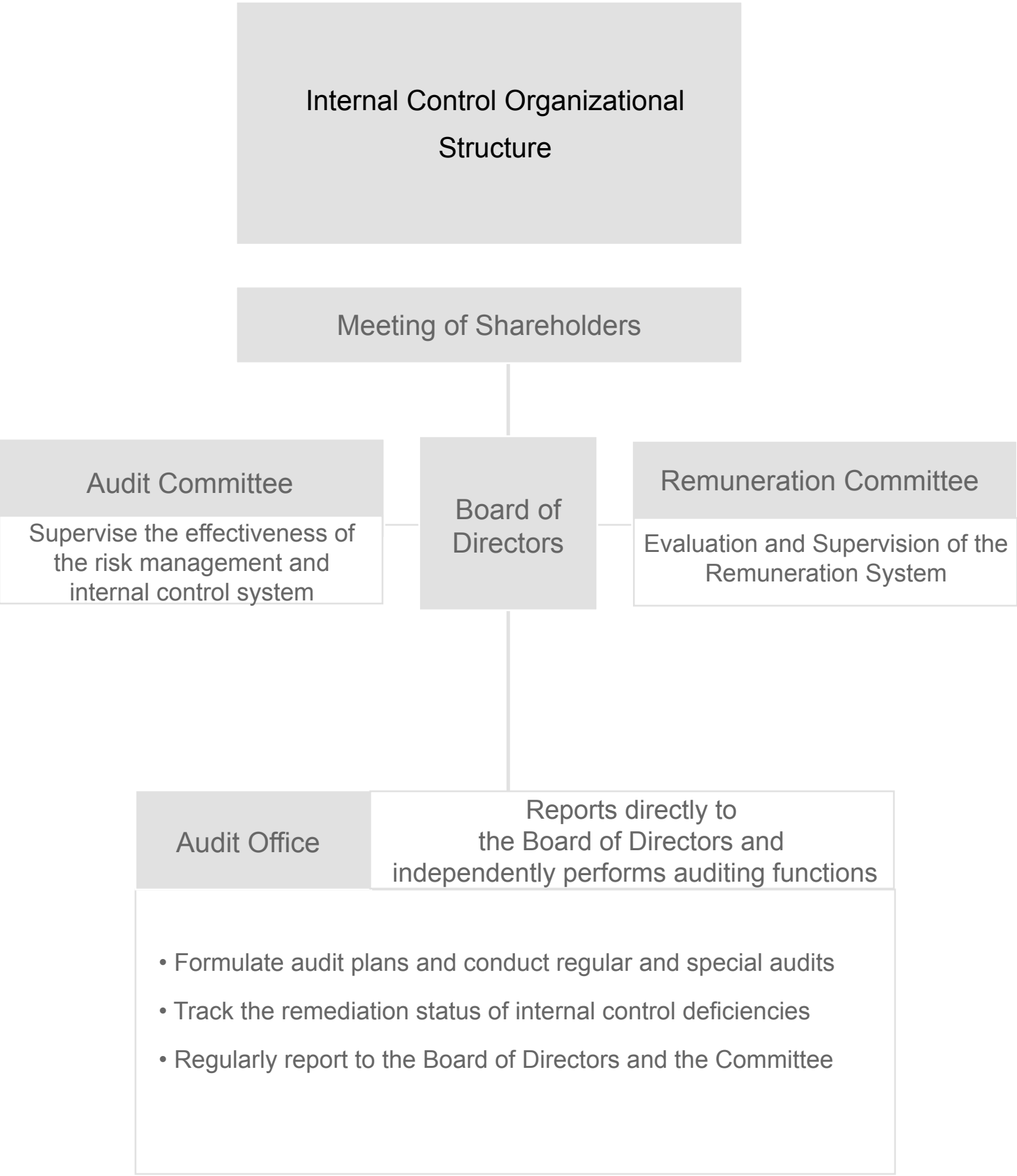
By continuously strengthening its internal control and management framework, MPI Corporation is committed to enhancing operational resilience and governance performance, establishing a sound management culture focused on ongoing improvement to support the Company’s stable operations and long-term sustainability.

Risk Management

MPI Corporation has established a systematic risk management mechanism, integrating it with its risk management and internal control system. With the core goals of strengthening corporate governance and enhancing operational resilience, the Company identifies, assesses, and manages potential risks that could impact its operations, financial stability, and stakeholder interests. By continuously implementing risk management strategies and control measures, the Company mitigates the operational impact and the risk of major losses arising from emergencies, thereby maintaining stable business operations and sustainable development capability. The Board of Directors serves as the highest supervisory body for the Company’s risk management, with the Audit Committee supervising the implementation and effectiveness of the overall risk management and internal control system. The scope of management encompasses key areas such as finance, operations, information security, outsourcing management, and legal compliance. The internal audit unit and independent auditors conduct audits and assurance procedures within their respective areas of responsibility and regularly report implementation progress and improvement outcomes to management and the Board of Directors. This helps ensure that risk control measures remain appropriate and effective while supporting continuous improvement.

With respect to financial risk management, the Company continuously monitors market, credit, and liquidity risks and utilizes risk monitoring and early warning mechanisms to mitigate the impacts of changes in the external environment on its operations and financial performance. In terms of non-financial risk management, the ESG Sustainability Committee is responsible for coordinating and supervising the implementation, management, and review of risk management activities. Key areas include information security, climate change, environmental impacts, labor rights, product quality, occupational safety and health, and ethical corporate management. The results of risk identification and assessment are incorporated into the Company’s sustainability strategies and serve as a reference for operational decision-making, thereby strengthening the Company’s risk governance culture and sustainability management capabilities.

The Company also promotes and enhances its ISO 22301 Business Continuity Management (BCM) framework by establishing response and recovery processes for operational interruption scenarios. Through regular drills, cross-functional collaboration, and resource assessments, the Company strengthens its emergency response capabilities and operational resilience, thereby minimizing the impact of operational interruptions on customers and other stakeholders.



From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance

- 3.1 Governance Structure
- 3.2 Responsible Business Conduct

3.3 Risk Management

- 3.4 Climate Change Risks and Opportunities

- 3.5 Information Security

- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

Risk Identification and Corresponding Measures

Comprehensive risk management and forward-looking issue identification are the cornerstones of the Company’s corporate sustainability and protection of stakeholder value. In addition to establishing a risk supervision framework at the Board of Directors level, the Company conducts risk management and identification with reference to the 2013 COSO “Internal Control – Integrated Framework” and the “ISO 31000 risk management – principles and guidelines” cited in various international standards. At the same time, in alignment with the spirit of the Risk Management Best Practice Principles for TWSE/TPEX-Listed Companies, we have dynamically established a cross-departmental mechanism to identify, analyze, evaluate, and respond to risks covering “strategy, operations, finance, information security, integrity, legal compliance, and emerging climate risks.” Through precise quantitative and qualitative indicators, the awareness of risk governance is embedded in day-to-day operations. Through robust organizational resilience, we actively implement various risk mitigation measures to reasonably ensure the achievement of long-term corporate sustainability goals:

Risk Aspect	Risk Issue Identification	Impact	Risk Mitigation Measures
Governance	Financial Risk	Affect funding liquidity, financial costs, and profitability performance, thereby impacting the Company’s financial stability and operational resilience	We have formulated the “Accounting System,” “Financial and Non-Financial Information Management Regulations,” and related internal control cycle regulations to establish a financial risk management and monitoring mechanism. The Company regularly monitors market, credit, and liquidity risk exposures, mitigating financial impacts through fund management, investment control, and relevant internal control protocols to maintain financial stability and sound operations.
	Business Ethics Risk	Damage the Company’s goodwill and customer trust, leading to regulatory penalties, legal liability, and operating losses	We have established relevant regulations such as the “Code of Ethical Conduct,” “Code of Ethical Management,” and “Ethical Corporate Management and Business Ethics Regulations” to promote our ethical management and anti-corruption management system. We have also set up internal and external grievance and whistleblowing mechanisms, while increasing employees’ legal compliance awareness and corporate ethics culture through education, training, and promotional campaigns.
	Information Security Risk	Unauthorized access, malicious attacks, or data breaches can lead to operational interruptions, the loss of confidential information, and a decline in customer trust, thereby compromising normal business operations.	We established an information security management system in accordance with ISO 27001, and regularly review the security of our information architecture, network equipment, servers, and endpoint devices through mechanisms such as information asset inventory, vulnerability and threat assessment, access control management, and system monitoring.
	Sustainability management risks	Impact corporate governance performance, stakeholder trust, and long-term competitiveness	Formulated the “Sustainable Development Best Practice Principles,” “Business Sustainable Development Policy,” “Business Sustainable Development Procedures,” and “Sustainability Information Management Procedures.” With the “Sustainability Committee” serving as the core decision-making body, the Company has integrated risk impact assessment mechanisms aligned with GRI, SASB, TCFD, and CDP. We continue to monitor emerging non-financial risks and internalize environmental and social responsibility into core decision-making.
	Procurement and Supplier Risk	Affect the stable supply of raw materials, production schedules, and customer delivery commitments	Formulated the “Supplier Management Procedures,” “Procurement Management Procedures,” and other regulations to establish a supplier management and evaluation system. The Company conducts inventory control and risk classification management across direct and indirect materials, minimizing single-source dependency risks through comprehensive supplier risk assessments and second-source evaluations for critical components. We continuously evaluate supplier quality, pricing, delivery, service, and sustainability management performance through our diversified supply strategy and supply chain risk management mechanism.
	Quality Risk	Compromise product reliability and customer satisfaction, thereby impacting brand reputation and market competitiveness	We have established a quality management system in accordance with ISO 9001, covering product development, project management, and process monitoring. Through quality monitoring, non-conformance analysis, management review, and a continuous improvement mechanism, we regularly identify quality risks and improvement opportunities to ensure that products and services meet the quality policy and customer needs.
	Intellectual property and legal compliance risks	In turn creating intellectual property infringement legal risks or exposure to infringement risk, leading to business losses and corporate reputation risk.	Established the “Intellectual Property Management Procedures” and “legal compliance Management Procedures” to manage intellectual property, trade secrets, and legal compliance management mechanisms. The Company implements legal compliance and intellectual property protection management through regulatory identification, compliance assessments, patent portfolio development, and education and training. We also use patent applications and internal management systems to mitigate compliance deficiencies, infringement disputes, and operational risks, thereby safeguarding our R&D achievements and core competitiveness.
	Business continuity risks	Compromise critical business operations, information system stability, and business continuity	Established a business continuity management mechanism and emergency response procedures in accordance with ISO 22301; planned backup locations, alternative suppliers, and emergency notification mechanisms; and enhanced emergency response and disaster recovery capability through regular drills, recovery testing, and education and training.
Social	Labor Human Rights and Ethics Risk	This could lead to labor disputes, workplace risks, and regulatory violations, thereby impacting corporate image and employee cohesion.	In accordance with labor laws and international human rights principles such as the RBA, we have established the “Human Resource Management Procedures,” “Regulations for Labor and Ethical Risk Assessment,” and mechanisms for employee care, grievance communication, and occupational safety management. The Company conducts regular labor rights and human rights risk assessments alongside corresponding management controls to protect employee rights and ensure compliance with regulatory requirements.
Environmental	OHS, Environment, Energy Risk	Compromises employee health and operational safety, while increasing environmental impacts, regulatory violations, and operational risks	Under the ISO 14001, ISO 45001, and ISO 50001 management systems, the Company identifies hazards and conducts risk assessments for products, activities, service processes, equipment operations, and other relevant activities. Through its occupational safety and health, environmental protection, and energy management mechanisms, the Company regularly performs equipment inspections, provides education and training, and implements improvement measures to minimize environmental and operational risks, enhance source management, and promote safe operations.

From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

3.1

Governance Structure

3.2

Responsible Business Conduct

3.3

Risk Management

3.4

Climate Change Risks and Opportunities

3.5

Information Security

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

3.4 Climate Change Risks and Opportunities

Climate Governance

Climate change has become an important issue for global economic development and corporate sustainability. The physical risks, transition risks, and emerging market opportunities derived from climate change will continue to affect the Company’s business model, supply chain management, investment decisions, and financial performance. In response to the global trend toward net-zero emissions, increasingly stringent international climate policies and regulatory requirements, and the high level of concern from investors, customers, and other stakeholders regarding climate information transparency, MPI Corporation continues to bolster its climate governance mechanism. By integrating climate change into its corporate business strategy and risk management structure, the Company enhances its management capabilities and operational resilience against climate change.

In alignment with IFRS S2 Climate-related Disclosures issued by the International Sustainability Standards Board (ISSB) and building upon the four core elements established by the Task Force on Climate-related Financial Disclosures (TCFD), we identify and assess the risks and opportunities arising from climate change across four key pillars: governance, strategy, risk management, and metrics and targets. We analyze their potential impacts on corporate operations, finances, and the value chain, while progressively integrating relevant management measures into our corporate governance, strategic planning, and enterprise risk management mechanism.

TCFD disclosure framework

Governance	1. Supervisory Function of the Board of Directors The Board of Directors of MPI Corporation is the highest decision-making and supervisory body for climate-related issues, responsible for reviewing climate change adaptation strategies, carbon reduction targets, and related investment plans. The Board of Directors receives quarterly reports on climate risks and the progress of GHG initiatives, supervising climate risk management execution and ensuring that GHG inventory and verification processes (in accordance with ISO 14064-1) comply with national sustainable development roadmaps and statutory regulations. In 2025, a total of four reports were submitted to the Board and approved for implementation. 2. Management Decision-Making and Execution Convened by the President, the ESG Sustainability Committee identifies physical risks (such as floods, droughts, and extreme heat) and transition risks (such as regulatory changes and market trends) through the annual ISO 22301 management review meeting. By integrating climate risks into the Company’s overall risk management system, the Committee formulates resilience response plans for key assets and operating locations to ensure the stable supply of products and services under climate impacts. 3. Interdepartmental Division of Labor and Tool Utilization Through ISO 14001 and ISO 15001 management review meetings and reporting to the ESG Sustainability Committee, it is responsible for monitoring domestic and international environmental regulations and international standards. We utilized the “Disaster Risk Adaptation (Dr.A)” tool to conduct scientific assessments and perform quantitative analyses on the vulnerability of our Taiwan locations. Management implements the energy management system (EMS) and carbon inventory management system to realize carbon reduction performance, and reports the status of indicator achievements to the Committee and the Board of Directors on a quarterly basis, establishing a comprehensive governance framework of “identification, evaluation, management, and supervision.”
Strategy	1. Scenario Setting and Scientific Parameters Regarding physical risks, the IPCC RCP 8.5 (high-emission scenario) is applied to assess the impacts of extreme rainfall and high temperatures on operating locations. For transition risks, Taiwan’s carbon fee collection pathway is referenced to set carbon price parameters and energy transition costs. The analyzed factors include the rainfall variability rate and average temperature increase. 2. Resilience analysis and integration with business continuity Based on the ISO 31000 risk management framework and integrated with its third-party certified ISO 22301 Business Continuity Management System, MPI Corporation integrates scenario analysis outcomes directly into its Business Continuity Plan (BCP). For “Prioritized Activities (PAs)” identified through climate risk assessments as vulnerable to severe climate events,the Company has established a structured resilience grading framework. Through scenario simulation, the Company ensures that it can maintain the operational capacity of its core production lines under different global warming pathways. 3. Key Financial Impacts and Resource Allocation Based on the results of the scenario analysis, proactive measures are taken to address “major financial impacts”: • Financial support and preparedness: For high-risk assets, prioritize capital expenditure for installing flood barriers, temperature and humidity control facilities, and an energy management system (EMS) to address climate risks. • Risk transfer and cash reserve: Use comprehensive property insurance coverage to transfer financial impacts, while maintaining adequate cash reserves and financial liquidity aligned with loss projections derived from multi-scenario climate modeling.

From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
- 3.1 Governance Structure
- 3.2 Responsible Business Conduct
- 3.3 Risk Management

3.4 Climate Change Risks and Opportunities

- 3.5 Information Security
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

Risk management (Risk Management)	1. Senior Management Supervision and Risk Governance Structure Regard climate change as a transition risk. The Board of Directors is the highest decision-making body for risk management, responsible for approving the risk management policy and supervising its implementation effectiveness. Led by the President, the ESG Sustainability Committee reports to the Board of Directors quarterly to ensure that climate-related physical and transition risks are identified and addressed. 2. Introduce International Standards to Enhance Operational Resilience To implement its climate change adaptation strategies, MPI Corporation officially introduced the ISO 22301 business continuity management system (BCM) in 2024, establishing a standardized management manual and response procedures. Through a top-down governance model, the potential production line interruptions, supply chain obstructions, and financial fluctuations triggered by extreme weather events are converted into controllable operational risks. We also obtained a certificate from a third-party certification body (LRQA) in 2024. The certificate is valid from January 6, 2025, to January 5, 2028, verifying that MPI Corporation’s business continuity management system complies with international standards and is fully operational.
Metrics and targets (Metrics & Targets)	1. Net-Zero Transition Plan Pathway and Content In accordance with the “Taiwan 2050 Net-Zero Pathway,” MPI Corporation’s Board of Directors approved the inventory and reduction plan in November 2024, and the plan was officially launched in January 2025. The project covers Scope 1 and Scope 2 emissions reductions, with core strategies including: • Low-carbon operation and equipment optimization: Gradually introduce the ISO 50001 energy management system (EMS) and replace obsolete air conditioning units and air compressors through the “Facility Energy Efficiency Improvement Project.” • Maximize renewable energy: The existing plants have already installed a 963 kW solar power generation system, and plans are underway to introduce self-generation and self-consumption renewable energy facilities at the new plant. At the same time, electric vehicle (EV) charging piles have been installed to promote low-carbon commuting. • Net-zero technology and offset strategy: Evaluate participation in carbon offset projects subject to internationally recognized verification standards as part of preparations to offset residual emissions that cannot be technically reduced. 2. Identification Indicators for Physical and Transition Risks Establish a dual-track indicator system to identify and monitor changes in climate risks: • Physical risk indicators: Monitoring indicators include the “number of work stoppage days due to extreme weather for each production line” and the “tolerable days of supply interruption for key suppliers due to natural disasters” to identify the threats of heavy rainfall (floods) and drought to business continuity. • Transition risk indicators: Using “GHG emission intensity (emissions per NTD 1 million of revenue)” and “carbon fee collection conditions and costs” as key indicators, the Company monitors the impact of regulatory carbon fee collection and supply chain low-carbon requirements. 3. Transition Goals and Progress Achievements MPI Corporation has set the following short-, medium-, and long-term goals: • Short-term goals (2025-2029): Complete the ISO 14064-1 inventory and third-party assurance within the scope of the Group’s consolidated financial statements, and reduce carbon emissions by 5% compared to 2022. • Mid-term goals (2030–2039): Reduce GHG emissions by 10% to 20% compared to 2022 levels (Scope 1 + 2). • Long-term goals (2040): Achieve carbon neutrality. 4. 2025 GHG Emissions (MPI Corporation) • Scope 1: 3,181.2737 tCO₂e • Scope 2: 20,883.6613 tCO₂e • Scope 3: 9,120.9450 tCO₂e

From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
- 3.1 Governance Structure
- 3.2 Responsible Business Conduct
- 3.3 Risk Management
- 3.4 Climate Change Risks and Opportunities
- 3.5 Information Security
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

Climate Change Risks, Opportunities, and Response Strategies

Climate Change Risks

	Risk Type	Climate Type	Impact Level	Time Horizon	Potential Impact	Response Strategy
Transition Risks	Policies and Regulations	Gradual Implementation of Carbon Fees and Carbon Tax Systems	Low	Short- to medium-term	Increased manufacturing costs and operating expenses	• Promote energy saving and carbon reduction, conduct carbon emission inventories, and improve energy efficiency.
	Technology	Rapid Development of Energy-Saving Equipment and Low-Carbon Processes	Medium	Medium-term	Existing equipment may face premature replacement	• Continuous investment in R&D and equipment upgrades. • Collaborate with experts from industry associations, such as ITRI, to provide energy conservation consulting for energy-intensive plant equipment.
	Market	ESG as a procurement evaluation criterion	High	Medium-term	Affect new customer acquisition and bidding qualifications	• Establish an ESG management system and disclosure mechanism. • Develop ESG implementation plans in advance to address customer audit and assessment requirements.
	Goodwill	Insufficient ESG information disclosure	Medium	Short-term	Damage to brand image, decline in investor confidence	• Reinforce sustainability information disclosure and third-party verification.
Physical Risks	Immediate	Heavy rain and floods	High	Short-term	Equipment damage and logistics interruption	• Construction of additional flood barriers and elevation of critical machinery and facility equipment.
		Power interruption	High	Short-term	Production interruption	• Continue expanding UPS and backup power equipment for key production lines.
	Long-term	Average temperatures continue to rise	Low	Medium-term	Increased air conditioning energy consumption and rising energy costs	• Enhance air conditioning efficiency and energy management. • Enhance ventilation and cooling operations for plant facilities vulnerable to high temperatures.
		Increased water scarcity risk	High	Medium- to long-term	Insufficient water supply for manufacturing processes, impacting production	• Reclaimed water reuse and the installation of facilities for the recycling and reuse of process and domestic wastewater at the new plant • Emergency deployment of backup water tanker trucks.
		Rising water costs	Low	Long-term	Increased water costs	• Continue to plan and promote water conservation measures and water recycling systems.

*Risk Classification Principles
High: Significant impact on operations, finance, or the supply chain, potentially leading to work stoppages, substantial cost increases, loss of customers, or regulatory violations
Moderate: Some impacts on operations, costs, or efficiency can be mitigated through management measures.
Low: Limited impact on operations, which can be effectively controlled through day-to-day management

*Definition of Risk Time Horizon
Short-term: 0–3 years, regulations and market requirements that have been implemented or are about to take effect, and climate events
Medium-term: 3–10 years, during which the impacts of technological transformation, energy transition, and climate change will gradually materialize
Long-term: Over 10 years, the impacts of global warming, resource constraints, and long-term climate change on corporate operations and supply chains



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
- 3.1 Governance Structure
- 3.2 Responsible Business Conduct
- 3.3 Risk Management
- 3.4 Climate Change Risks and Opportunities
- 3.5 Information Security
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity
- About This Report
- Appendix

Climate Change Opportunities

Opportunity Type	Climate Opportunities	Impact Level	Time Horizon	Potential Benefits	Implementation Strategies
Resource Efficiency	Energy Conservation Improvements to Reduce Energy Consumption	High	Short- to medium-term	Decrease operating costs, improve energy efficiency, and lower GHG emissions	- Introduce an EMS (energy management system) to monitor and track energy-intensive facilities and equipment. - Collaborate with colleges and universities on research projects to continuously innovate product technologies and methodologies and research alternative materials.
Energy sources	Adopt renewable/low-carbon energy and participate in carbon trading or green electricity certificate mechanisms	Medium	Medium- to long-term	Lower carbon emissions and future carbon fee and tax costs	Energy-saving measures for the new facility are being planned, including the installation of solar power and the recycling of process wastewater, to enhance energy management.
Products and services	Develop high-efficiency, low-power, and high-precision testing equipment to help customers reduce process energy consumption and carbon emissions.	High	Long-term	Enhance product competitiveness, meet the low-carbon procurement requirements of semiconductor customers, expand high-end market opportunities, and boost revenue	Continue to invest in the R&D of high-efficiency testing equipment, implement life cycle assessments (LCA) for products, establish product carbon footprints, and improve equipment energy efficiency.
Market	Growing demand from customers for ESG compliance, net-zero emissions, and low-carbon supply chains	High	Short-term	Enhance customer collaboration and increase order win rates	Strengthen ESG management, enhance the quality of climate-related financial disclosures, establish a supply chain carbon management system, and align with international sustainability requirements.
Resilience	Fortify business continuity management and supply chain resilience	High	Short- to long-term	Minimize the risk of operational interruptions, maintain product delivery capabilities, and ensure supply chain stability	- Established the ISO 22301 business continuity management system and expanded the scope of production line certification. - Supplier diversification management, key equipment redundancy, and regular emergency response drills.

*Opportunity Classification Principles
High: Significantly increases revenue, reduces costs, or enhances market competitiveness, and holds strategic importance
Moderate: Improves operational efficiency or brand image, but with relatively limited financial benefits
Low: Minimal impact on operations or finances, serving as a direction for continual improvement over the long term

*Definition of Opportunity Time Horizons
Short-term: 0–3 years; benefits can be quickly realized through existing technologies or management measures
Medium-term: 3–10 years; benefits will be gradually realized after investing resources or developing technology
Long-term: Over 10 years, requiring industry transformation or market maturity, and expected to deliver long-term value

Climate-Related Financial Impact

Based on the TCFD framework, we identify the potential financial impacts of climate-related risks and opportunities, with the scope of evaluation covering operating revenue, operating costs, capital expenditure, asset value, and financing capacity.

Transition Risks These factors mainly originate from carbon fees, rising energy prices, climate regulations, and customer requirements for a low-carbon supply chain, which may increase energy and operating costs and impact product market competitiveness. Conversely, by improving energy efficiency, adopting renewable energy, and developing high-efficiency testing equipment, the Company can reduce energy costs and enhance product added value, thereby creating additional market opportunities. In addition, the Company continues to monitor developments in domestic and international carbon pricing policies. We are also evaluating the integration of internal carbon pricing (ICP) into assessments for major investments and equipment replacement, factoring potential future carbon costs into financial analyses and payback evaluations to optimize capital allocation and mitigate financial risks arising from policy transitions.

Physical Risks Extreme weather events, water shortages, and power outages may cause production interruptions, equipment damage, and delivery delays, thereby increasing repair and operating costs. To mitigate these impacts, the Company continues to promote business continuity management, strengthen supply chain resilience, and enhance critical equipment backup capability, while minimizing financial losses from major disasters through adequate property insurance planning.

Financial impact	Major impacts
Operating Revenue	- Growing demand for low-carbon products and sustainable supply chains can boost order opportunities and market competitiveness; conversely, failure to meet customers' climate-related requirements may hinder revenue growth and market share. - Rainfall-induced flooding could lead to partial work stoppages or logistics interruptions at operating locations, resulting in contractual penalties for delayed deliveries or a decrease in revenue for the reporting period.
Operating costs	Rising energy prices, carbon fees, and climate regulations may increase operating costs. Continuing to promote energy-saving measures and energy management can lower energy consumption and carbon emissions costs.
Capital expenditures	- Investing in high-efficiency equipment, renewable energy, and disaster prevention facilities will increase capital expenditures in the short term, but will enhance energy efficiency, lower long-term operating costs, and enhance climate resilience. - Extreme heat may cause facility and production equipment to overheat and fail, leading to increased unplanned maintenance expenses as well as equipment depreciation and impairment.
Asset value	Extreme weather events may pose risks of equipment damage, work stoppages, or asset impairment, increasing repair and replacement expenses and impacting asset efficiency.
Supply chain costs	Climate events may disrupt raw material supplies, logistics, and delivery lead times, thereby increasing procurement, transportation, and inventory management costs, as well as impacting production scheduling.
Financing capabilities	Sound climate governance and sustainability performance help improve corporate credit and secure sustainable finance resources, thereby lowering financing restrictions and enhancing capital utilization flexibility.

From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

3.1

Governance Structure

3.2

Responsible Business Conduct

3.3

Risk Management

3.4

Climate Change Risks and Opportunities

3.5

Information Security

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

3.5 Information Security

Management Policies and Goals

Information Security Management Guideline and Policy

MPI Corporation values information security governance, viewing it as a cornerstone of sustainable business operations, operational stability, and customer trust. To address the challenges of digital transformation, global supply chain integration, and growing cyber threats, the Company continues to establish a robust information security management system and risk control mechanisms in accordance with international information security management standards. We strengthen our information asset protection capabilities across three dimensions: institutional frameworks, technology, and personnel management, to ensure the confidentiality, integrity, and availability of the Company’s operational information, customer data, and intellectual property.

MPI Corporation has implemented and obtained ISO/IEC 27001 Information Security Management System (ISMS) certification since 2015, and has continuously maintained this certification through third-party audits. We adhere to the requirements of the ISO 27001:2022 standard, regularly conducting information risk assessments, management reviews, internal audits, and third-party verifications. Through the PDCA continual improvement cycle, we constantly enhance the performance of our information security management. To ensure the effective operation of its information security management system, MPI Corporation focuses its information security management on three core objectives:

Maintain Information Confidentiality (Confidential)	Ensure Information Integrity and Availability (Integrity & Availability)	Continuous Improvement of Information Security Management (Continuous Improvement)
Protect the Company’s trade secrets, business secrets, intellectual property, and critical customer information from unauthorized access, disclosure, alteration, or leakage, thereby safeguarding its competitive advantage and customer interests.	Maintain the stable operation of core operating systems, equipment, network infrastructure, and related information services to minimize the risk of service interruptions, ensure data accuracy, integrity, and business continuity, and thereby support the Company’s key business operations.	We strengthen information security governance through information asset management, risk assessment, internal and external audits, education and training, management reviews, and continuous improvement mechanisms. This enhances the organization’s resilience against emerging threats and ensures the effectiveness and continuity of our information security management system.

In 2025, the Company continued to strengthen information security protection measures to enhance overall information environment resilience and threat defense capabilities. Key initiatives include conducting regular vulnerability scanning and penetration testing, establishing threat intelligence gathering and risk tracking mechanisms, promoting operating system lifecycle management and upgrade plans, and continuously performing vulnerability patching and system security hardening. During the year, vulnerability assessments and remediation were completed for more than 100 servers and critical IT equipment, along with external penetration testing. These efforts have effectively minimized potential information security risks and sustained the reinforcement of the Company’s overall information security defenses. Furthermore, to enhance the consistency and effectiveness of information security management across the entire Group, all business groups have been included in the scope of the information security management system since 2021. Through regular audits, risk control, and ongoing improvement mechanisms, we have ensured that all operating locations and departments comply with the Company’s information security management requirements, further bolstering our corporate operational resilience and sustainability.

Information Security Organizational Structure and Responsibilities

MPI Corporation has established an information security management system under the supervision of senior management, with a management representative responsible for driving system implementation and managing day-to-day information security matters. The Information Security Committee regularly reviews the implementation of information security management, discussing and tracking risk issues, regulatory requirements, technological developments, and improvement initiatives to ensure that all control measures operate effectively. The Company has appointed three dedicated information security personnel responsible for the strategy, execution, supervision, and continual improvement of its Information Security Management System. Dedicated information security personnel regularly convene information security meetings and report to management representatives on the implementation of information security management, risk assessment results, corrective measures, and key information security issues through established mechanisms to ensure the effective operation and continuous improvement of the information security management system.

In addition, through Information Security Committee meetings, management reviews, and reporting mechanisms for senior management, the achievement of information security objectives, the effectiveness of risk management, and future development directions are regularly reviewed to continuously optimize the information security management system. In 2025, a total of 24 information security meetings were held (with twice-weekly progress updates presented to management representatives). Through regular monitoring and cross-departmental communication and coordination, these meetings serve to reinforce the effectiveness of information security governance and risk management capabilities.

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
 - 3.1 Governance Structure
 - 3.2 Responsible Business Conduct
 - 3.3 Risk Management
 - 3.4 Climate Change Risks and Opportunities

3.5 Information Security

- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

The 2025 information security governance performance report was presented to the Board of Directors on January 12, 2026, and has been reviewed and approved for implementation. The report covers the following key points:

1. Updates to information security policies and documentation;

2. Information security incident reporting and response drills;

3. Information security education and training;

4. Compliance with laws and regulations and auditing;
5. Risk assessment results and the status of the risk treatment plan;

6. The status and implementation plan of the annual information security management system;

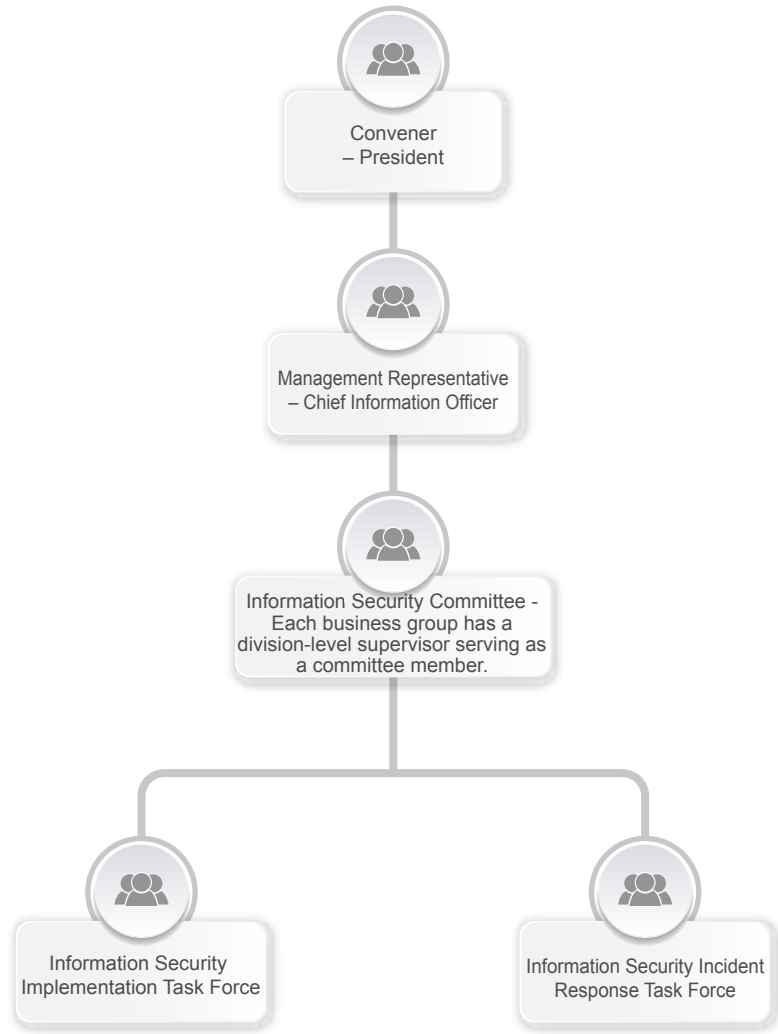
7. Suggestions for improvement;

8. Response report to other extraordinary motions or major information security incidents;

Organization

Convener	Supervise information security governance, approve information security policies and strategic directions, allocate necessary resources, and monitor overall implementation effectiveness
Management representative	Plan, promote, and maintain the information security management system to ensure compliance with internal and external requirements, and regularly report implementation progress to senior management
Information Security Committee	The committee, composed of division-level heads from each business group, coordinates and communicates cross-departmental information security matters, reviews information security objectives, management measures, and material issues, and promotes information security governance
Information Security Incident Response Task Force	Responsible for information security incident reporting, emergency response, and recovery operations, as well as executing risk assessments, improvement measures, and related technical research and implementation.
Information Security Implementation Task Force	Introduction, implementation, and continual improvement of the information security management system, and coordination of departments to meet information security management requirements
Representatives of all units	Seed personnel are appointed by each department to facilitate the implementation of information security policies and measures in accordance with the requirements for implementing the information security management system and relevant operations.

Key Responsibilities



Management Effectiveness

Content, Frequency, and Results of MPI Corporation’s Information Security and Privacy Protection Education and Training

Information Security Education and Training	Training subjects	Frequency	Training Content	2025 Execution results
Signing of new hire information security agreement and implementation of new hire information security education and training	New hires	Upon onboarding of new hires	New hires are required to sign the policy upon onboarding, and the HR Department explains the Company’s information security policy during employee education and training	All new hires have signed the information security agreement and completed information security education and training
Employee Information System Security Education and Training	All in-service employees	At least once annually	To enhance information security awareness among all employees, training covers topics such as information security policy promotion, information system usage guidelines, network and email security, social engineering prevention, personal data protection, and information security incident reporting.	A total of 1,823 employees completed the training, representing a cumulative total of 1,823 training hours
Information Security Quarterly Report		Quarterly	Quarterly reports are issued to raise information security awareness, promote prevention, and share the latest information security risk insights	Four issuances were made in 2025

2025 information security management outcome

Management Framework	Technical Protection	Technical Protection	Information security incident
Passed the ISO 27001 annual surveillance audit	Completed vulnerability scanning and remediation for 100+ devices	Completed the annual external penetration test	Zero material information security incidents
Personal Data Protection	Compliance with laws and regulations	Customer deficiency	Supply Chain Management
Zero personal data breach incidents	1 case	0 cases	Conducted information security assessments for designated suppliers, completing 2 on-site audits and 15 information security desk reviews



4. Production and Marketing Governance

4.1	Products and Services	49
4.2	Product Management	53

4.1 Products and Services

From the President

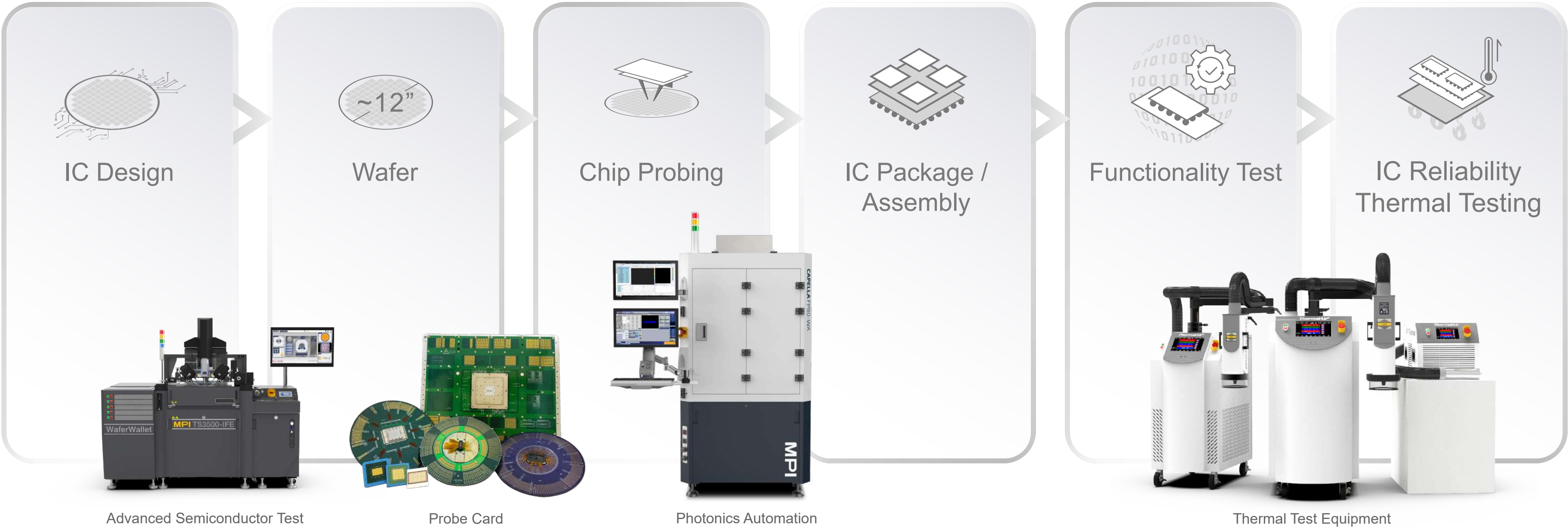
- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance

4.1 Products and Services

- 4.2 Product Management
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity
- About This Report
- Appendix

Scope of Operations

The five major product business groups under MPI are: **Probe Card, Advanced Semiconductor Test, Thermal Test, Celadon Systems, and Focus Microwaves**, creating a comprehensive portfolio of system-level solutions. We integrate probe cards, probe systems, RF and high-power characterization platforms, silicon photonics automation, HBM testing, and temperature control technology. Through integrated strategies, we support customers in the development, verification, and mass production of advanced semiconductor technologies on the latest measurement platforms. MPI Corporation’s product services cover a wide range of technological applications, including Advanced ICs, silicon photonics (encompassing PICs, EICs, and other optical engine components), RF and mmWave, high-power components, and optoelectronic components. These solutions serve markets spanning automotive electronics, data centers, aerospace technology, and emerging computing platforms.



From the President

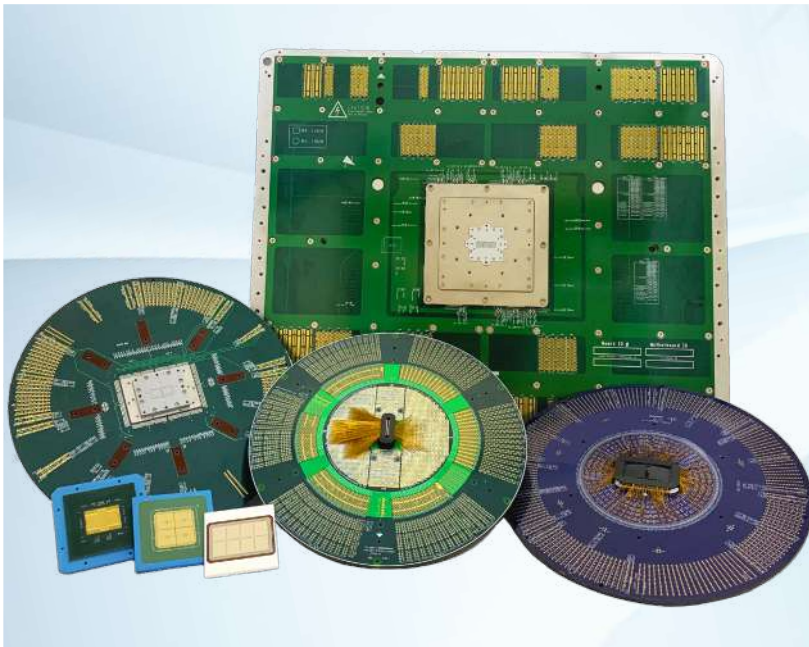
- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance

4.1 Products and Services

- 4.2 Product Management
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report
Appendix

Sales by Product Type

A collection of various probe cards and wafer testing equipment, including circular and rectangular boards with numerous gold contacts.

Probe Card Technologies

One-stop high-end wafer testing solution

A close-up of a semiconductor testing machine with a probe head and a wafer being tested. The machine has a digital display and various control buttons.

Advanced Semiconductor Test

Engineering development and production-grade wafer probe systems and RF probes
Mass-production-level optoelectronic wafer and die testing automation equipment

A thermal testing chamber with a digital display showing a temperature of -80.0. The display also shows "Setpoint: 125.0C Soak: 10s" and "Setpoint: 25.0C Soak: 10s".

Thermal Test

Localized thermal airflow equipment

A high-performance engineering testing probe card with a black and white design, featuring a central square opening and various connectors.

Celadon Systems

High-performance engineering testing probe card

A Focus Microwaves testing equipment, showing a blue and black structure with a central probe head and a digital display.

Focus Microwaves

Wafer-Level RF, Millimeter-Wave, and Sub-THz Component Characterization

Competitive Strengths

MPI Corporation has cultivated extensive expertise in the semiconductor testing field, positioning itself as a trusted “key partner for precision testing solutions.” With a strong focus on the design and manufacturing of probe cards and testing equipment, the Company builds on its solid technical foundation and agile manufacturing capabilities to deliver high-performance solutions, establishing a distinctive competitive advantage in the global market. In terms of manufacturing, MPI has established its core production base in Taiwan, supported by the highly collaborative capabilities of the local supply chain. Through vertical integration and advanced automation, the Company enhances delivery reliability and ensures consistent product quality. In addition, MPI prioritizes customer needs by offering flexible, customized solutions and maintaining a responsive technical support system to effectively serve its global clients. MPI’s probe card output value and global ranking have been steadily increasing in recent years, firmly establishing its leadership in the market. Its business strategy emphasizes R&D investment and technology innovation, aiming to sustain growth momentum through advanced technologies. Driven by our core strengths in precision measurement, scalable solutions, and long-term technical partnership, we consistently empower our customers to enhance their technology and market competitiveness.

Competition Niches

Stable technology and customer relationships	Integrated Solutions	Ongoing R&D and innovation	Comprehensive patent portfolio
Provide stable technology and products to build a solid foundation for customer collaboration	Provide real-time services and application know-how to meet diverse needs.	Actively invest R&D resources and collaborate with IC design companies to strengthen technological competitiveness.	For a long time, we have consistently focused on intellectual property strategy to provide strong protection for our R&D achievements.

Strengths

Sustainable supply chain	Forward-Looking R&D Capabilities	Advanced Core Technology	Comprehensive product line	Global services
High product quality and stability have been recognized by major domestic and foreign manufacturers	Possess R&D capabilities and talent, and proactively plan future industrial strategies.	High pin count/high-speed transmission demands are driving product upgrades, featuring advanced design capabilities.	Possess core automation technology to enable quick changeovers that address diverse customer demands.	Comprehensive sales and service channels enable real-time market feedback

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance

4.1 Products and Services

- 4.2 Product Management
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

Development and R&D Strategy

In the face of the rapid development of the global semiconductor industry and its diversified application fields, MPI Corporation is actively investing in innovative R&D and refining its technology to develop forward-looking, high value-added products and solutions. The semiconductor industry demands a high level of testing precision, reliability, and efficiency. Technology innovation is regarded as the common driving force behind corporate growth and customer success. To this end, MPI Corporation integrated internal and external resources in 2025 to enhance its product innovation and competitive advantage in the global market. Regarding internal resources, the strategic integration of the two operations centers (AST and PA) combined advanced semiconductor and optoelectronic component testing and measurement technology to accelerate the application of AI transmission technology. Regarding external resources, the acquisitions of Germany’s AutomatisierungsTechnik Voigt GmbH (MPI ATV SYSTEMS) and Canada’s Focus Microwaves Corporation (MPI FOCUS MICROWAVES) have further consolidated our technological advantages in the fields of test system integration and high-frequency testing and measurement.

Meanwhile, to meet rapidly changing market demands and achieve strategic goals, MPI Corporation continues to strengthen its R&D capabilities. The Company recruits top R&D talent, engages in technical collaboration with customers, and invests over 10% of its annual revenue in innovation. With a clear technology roadmap, it aims to accelerate research outcomes and ensure the timely launch of new products to expand its global business presence.

Major R&D Achievements in 2025

Product category	R&D Priorities	
Wafer Probe Card Series	1. In response to the AI high-performance computing market, we continue to develop high-speed test probe cards and high pin count solutions. 2. We have launched fine-pitch solutions to address the evolving demands of advanced packaging. 3. To meet the requirements of automotive ICs, the Company has developed large-area probe cards capable of high-parallelism and thermal testing. 4. To support diverse testing applications, the Company has established probe card solutions featuring mixed probe pitches.	5. Development of an ultra-fine pitch bump (u-bump) test probe card for 3D packaging processes. 6. Double-sided silicon photonics wafer probe for engineering purposes. 7. Single-device automated probe testing equipment for ATE interfaces.
Advanced Semiconductor Test Equipment Series	1. Launched silicon photonics die-level test equipment designed for Known Good Die (KGD) process testing of post-dicing PIC and integrated EIC+PIC devices. The system performs comprehensive characterization of optoelectronic conversion properties, as well as bandwidth and noise testing for high-frequency components. 2. Developed engineering-grade silicon photonics wafer test equipment featuring a bidirectional probe with top-and-bottom optical test interfaces. This flexible architecture accommodates varying customer electro-optic I/O configurations and fulfills diverse device layout specifications. 3. Continued development of optoelectronic characteristic measurement equipment for optical communication components, including VCSEL, EEL, and DFB.	4. By integrating TITAN™ probe technology with wafer-level measurement expertise, the Company developed a 250 GHz broadband probe solution that supports Keysight Technologies’ NA5305A/7A PNA-X spread spectrum module. 5. In collaboration with Axiomatic_AI and Lightium AG, we will jointly develop an Intelligent, Autonomous, and Integrated Test Solution for photonic components.
Semiconductor component thermal testing series	1. We continue to develop models with diverse test temperature ranges and flow rates to meet customers’ multi-task testing requirements, while offering customized system integration to deliver the most suitable solutions for mass production and engineering applications.	

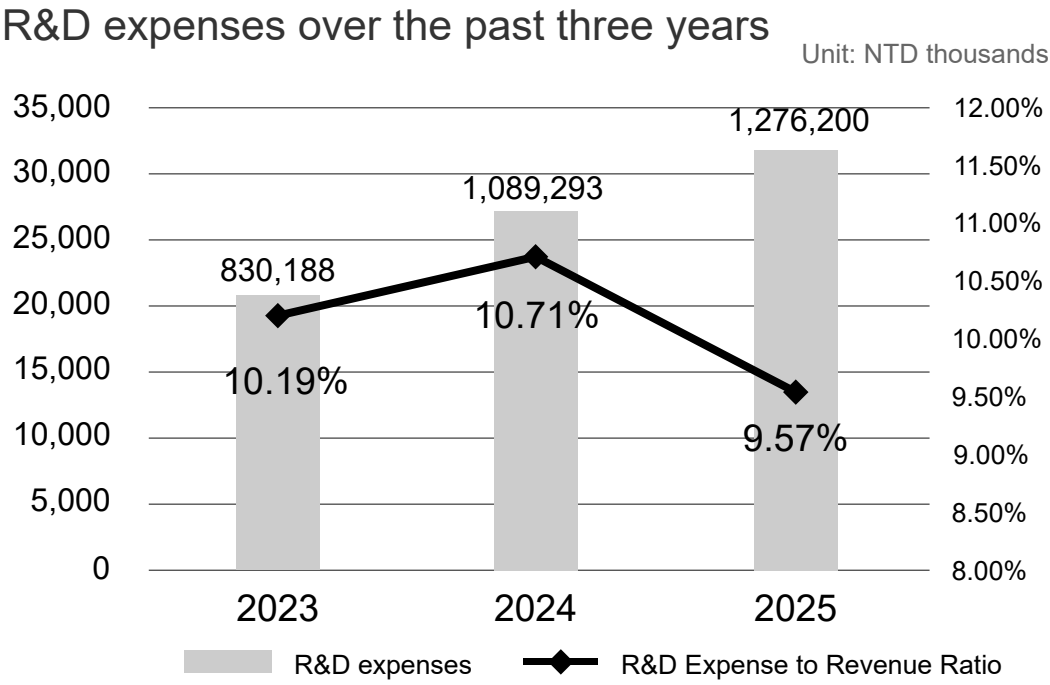
From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance

4.1 Products and Services

- 4.2 Product Management
 - 5. Industry Supply Chain
 - 6. Environmental Governance
 - 7. Workplace Governance
 - 8. Social Prosperity
- About This Report
- Appendix

MPI Corporation's R&D expenses have demonstrated a trend of steady YoY growth. They increased from NTD 830,188 thousand in 2023 to NTD 1,089,293 thousand in 2024 (a YoY increase of 31.21%), and further reached NTD 1,276,200 thousand in 2025 (a YoY increase of 17.16%). This demonstrates the Company's continuous allocation of significant innovation resources to probe cards and core semiconductor testing technology to maintain its market technology leadership. However, in 2025, strong global demand for high-end semiconductor testing drove explosive growth in the Company's consolidated revenue for the year, which surged to NTD 13,371,181 thousand (an annual increase of 31.45%). Despite reaching a record-high R&D expenditure in 2025, R&D intensity adjusted to 9.54% of revenue due to substantial expansion in total top-line revenue. Financial data indicate that the Company has entered an R&D monetization phase, successfully translating prior technology investments into market competitiveness. This strategic conversion has fueled top-line revenue expansion, thereby unlocking operating leverage and economies of scale.



Major future R&D projects

The R&D plans prioritize meeting customer needs. In the most recent year, the Company successfully developed multiple products and technologies, and it will continue to invest in R&D and innovation in response to rapidly changing market demands.

R&D Project	R&D Progress	Anticipated expenses in the future	Mass Production Schedule
3D packaging process Micro bump test solution	In design and development	NT\$150 million	2026
High speed (PAM4-448Gbps) vertical probe card	In early research	NT\$150 million	2026
Communication component high-frequency optoelectronic signal test system (O/E & E/O test)	NT\$50 million	NT\$50 million	2026
Wafer-level reliability testing system (VCSEL, SiPh)	NT\$30 million	NT\$30 million	2025
Silicon photonics packaged optical waveguide tube property measurement system	NT\$20 million	NT\$20 million	2025

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
 - 4.1 Products and Services

4.2 Product Management

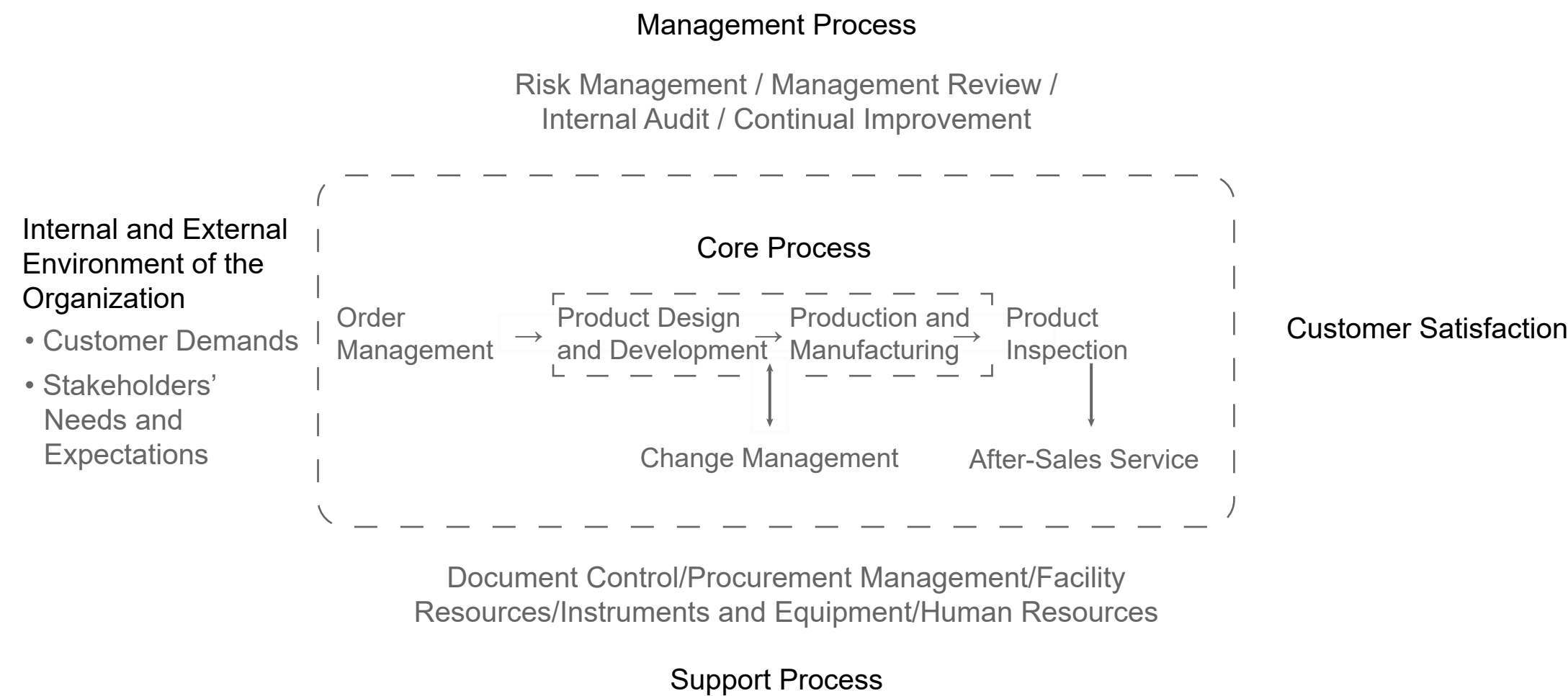
- 5. Industry Supply Chain
 - 6. Environmental Governance
 - 7. Workplace Governance
 - 8. Social Prosperity
- About This Report
- Appendix

4.2 Product Management

Product Quality Management

MPI Corporation has obtained ISO9001 international quality management system certification since 2001, and continuously refines its process improvement, quality control, and service management mechanisms based on the Plan-Do-Check-Act (PDCA) cycle to enhance operational efficiency and quality consistency. The promotion of the quality management system is centered on “leadership” and implemented according to the Company’s operational strategy and goals. Management sets quality goals through a top-down process, requiring each department to ensure all products, processes, and services meet international standards and customer expectations. The Company also undergoes annual audits and reviews by third-party certification bodies to ensure the effective operation of its quality system. For its core products—wafer probe cards, LED/wafer probing platforms, and temperature detection systems—MPI Corporation continues to invest in R&D and manufacturing optimization, introducing advanced process technologies and testing equipment. By applying precision manufacturing, the Company enhances product performance with higher precision, reliability, and stability. In addition, to meet the diverse needs of customers, the Company also offers a range of customization options and comprehensive after-sales services to assist customers with effective product implementation and optimization of usage. The Company is committed to complying with relevant laws and regulations and international standards, and continues to provide high-quality products and integrated services to fulfill its sustainable commitments to customers, stakeholders, and society.

Quality Process Chart



Company Quality Policy



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
- 4.1 Products and Services

4.2 Product Management

5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

Quality Assurance

MPI Corporation places product and service quality at the center of its operations and follows ISO 9001 requirements to manage product quality and assess related risks throughout four key stages: design and development, manufacturing, supplier quality management, and after-sales service. Product issue analysis and quality abnormality issues are discussed during monthly management meetings and annual management review meetings. These include FA failure analysis and QC quality control measures. At the same time, we have introduced CE, NRTL, and UKCA product certifications, as well as SEMI S2, S8, and F4 certifications, for semiconductor equipment products based on their characteristics and regulatory requirements. This ensures that potential human-machine risks associated with our products are minimized, while also enhancing product quality and earning customer trust.

Laboratory and Technical Certification

To ensure fairness, accuracy, and international recognition of product measurement data, MPI Corporation has established and operates an electrical testing laboratory accredited by the Taiwan Accreditation Foundation (TAF) under the ISO/IEC 17025 Testing Laboratory Accreditation Standard (Certificate No. 3631). The quality process and measurement system established by the Company in accordance with ISO/IEC 17025 covers personnel training, instrument calibration management, sample testing procedures, and data processing. All processes align with the technical specifications established by international laboratory organizations, ensuring the consistency and high credibility of the testing data provided to customers. MPI Corporation will continue to strengthen its laboratory capabilities and introduce more advanced testing technologies based on industry trends and customer needs.

Satisfaction and Complaint Mechanisms

To assess overall customer satisfaction with its products and services, the Company’s various operations centers conduct an annual customer satisfaction survey. This survey targets the top five to ten key customers, or other representative major customers, using a variety of methods, such as face-to-face visits, online questionnaires, and telephone interviews, to enhance response rates and ensure representative feedback. While survey metrics are customized to reflect the specific requirements of different operations centers and product lines, all evaluations are structured around four key dimensions: “Product Quality,” “Delivery Lead Time and Handling Efficiency,” “Sales Support and Professionalism,” and “Customer Service and Communication.” It aims to comprehensively collect and understand customer feedback, enabling the Company to deliver products and services that better meet customer needs, continuously improve based on customer concerns, and ultimately enhance customer competitiveness.

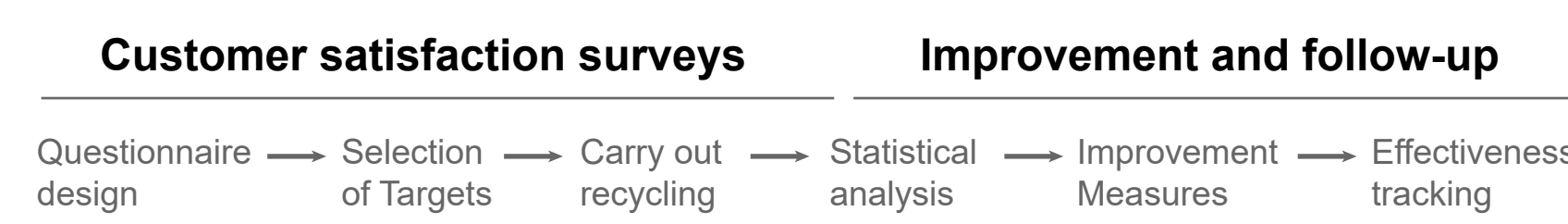
However, customer satisfaction is highly susceptible to variations in individual expectations and usage scenarios. Consequently, in addition to satisfaction surveys, we continue to strengthen communication and connection with customers through monthly meetings, quarterly meetings, irregular customer visits, and technology exchange activities. This not only enhances customer trust and willingness to cooperate, but also enables the development of more customized solutions aligned with industry trends. By collaborating closely with customers, we proactively understand their potential needs and future plans, thereby establishing long-term partnerships.

Direction of Satisfaction Survey

Product quality	Delivery and processing efficiency	Sales support and professionalism.	Customer service and communication
Assess whether the product meets customer expectations in terms of reliability, consistency, and functional performance.	Evaluate order delivery accuracy, responsiveness, and issue resolution capabilities.	Examine the communication, professionalism, and problem-solving skills of the sales and technical teams.	Including service attitude, response time, after-sales support, and other dimensions.

Design and development quality assurance	Production and manufacturing quality assurance	Supplier Quality Assurance	After-sales service quality assurance
• Product development management • Process development management • Reliability Testing and Verification • Engineering Change Control	• Derivative product design and review • Process control • Shipment quality control • Nonconforming product quality control	• Supplier Management System • Incoming Material Quality Control • Supplier Change Management and Risk Assessment	• Product return and maintenance • Customer Complaint Handling System • Customer satisfaction surveys

Customer Satisfaction Survey Procedure





From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
- 4.1 Products and Services
- 4.2 Product Management
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity
- About This Report
- Appendix

2025 Satisfaction Survey Outcome

Product category	Maximum Score	Actual average score	Achievement Status
Probe Card	100 %	92 %	Target achieved, with the quality score of new cards increasing YoY, while we continue to actively communicate with customers in real time.
Advanced Semiconductor Test	RF probe: 10 points; Engineering Systems: 5 points	RF probe: 9.54 points; Engineering Systems: 4.63 points	Target achieved. The product owner actively engages with front-line customers to gather market feedback while coordinating cross-functionally with internal R&D and production units to optimize supply and demand alignment.
Thermal	100%	91.9 %	Target achieved. Customers indicated that our technical support professionalism and service communication efficiency remained stable, thereby improving their overall perception of service interaction quality.

Customer Rights and Complaint Mechanism

MPI Corporation values the impact of its products and services on customer health, safety, and information transparency, and views the protection of customer rights as a core responsibility for the sustainable operation of the Company. Because the Company operates on a B2B service model, it has no end consumers, and its products are not distributed to the consumer market. Therefore, the Company focuses on quality control (QC) throughout the product lifecycle (including product development, manufacturing processes, shipment, and subsequent technical services) and monitors customer complaints, returns, and service satisfaction performance and mechanisms. To ensure the operational safety of personnel using its products, MPI Corporation has implemented a rigorous QC inspection process in accordance with the ISO 9001 quality management system and relevant safety standards, such as CE, NRTL, and SEMI. Furthermore, the Company provides clear technical labeling and user instructions for items associated with operational hazards, such as electrostatic protection, laser equipment, and high-temperature components. For delivered products, we regularly monitor quality issues and customer complaints. In accordance with standard operating procedures (SOP), we analyze complaints, implement corrective actions and responses, and develop preventive measures to safeguard customer safety and rights.

In terms of marketing and product labeling, MPI Corporation is committed to providing accurate, complete, and transparent information in external communications, and prohibits any form of deceptive marketing, false labeling, or concealment of facts. All product information is labeled with the model number, technical parameters, test specifications, precautions, and shipping tracking numbers, assisting customers in correct understanding and application. The Company also ensures that product labels subject to special regulatory controls comply with all applicable requirements. In the event of any discrepancies or changes, customers are promptly notified and the necessary corrective actions are implemented.

In terms of customer complaint mechanisms and after-sales service, dedicated units and contact points have been established for every stage, including product design and development, production and shipping, and maintenance services, to ensure the promptest response. Furthermore, our service network spans key locations worldwide. As for customer complaints and feedback, the Company has established diverse channels, including a customer service email, a sales contact point, and a technical support mechanism. It also has a defined response time and process for assigning responsibility. Depending on the nature of each operating center and product, follow-up is carried out by product managers or regional distributors. All customer complaints will be recorded in the system for classification, tracking, and improvement, and regularly compiled as a reference for quality and design improvements.

Customer Service and Technical Support Mechanism	Product Customer Complaint Handling Process	2025 Customer Complaint Handling Description
To respond to potential issues, technical consultation, or additional functional requirements after product delivery, MPI Corporation has established a comprehensive customer service and technical support mechanism. This includes systematic management, cross-department collaboration, and standard operating procedures, along with clearly defined handling responsibilities and service mechanisms. We also provide standardized processing procedures and response-time guidelines to ensure that customer inquiries are addressed promptly and resolved effectively. Through cross-departmental collaboration, the customer service, sales, and technical support units will initiate corresponding workflows based on the case attributes.	When customers raise product-related complaints or issues, MPI Corporation initiates the product complaint handling process according to standard operating procedures. First-line customer service or the designated business contact will accept and categorize the complaints based on the type of issue for subsequent handling. We value the risks and potential improvement opportunities identified in customer feedback. Therefore, cases that frequently occur or have a broad impact are included in the quality abnormality management system, triggering a cross-departmental improvement meeting mechanism to ensure effective problem resolution and prevent recurrence. All customer complaints will be fully documented in the information system, and regularly categorized and analyzed to generate statistical data for continuous quality improvement, design optimization, and enhanced customer satisfaction.	1. Probe card products: The customer complaint rate was 0.7%, and improvements have been implemented for customer complaints in accordance with internal operating procedures. 2. Semiconductor equipment products: A. Advanced Semiconductor Test: A total of 467 customer complaints were resolved, with handling prioritized based on the severity of the quality issues. Due to the consolidation of the two major operation centers, the anomaly records of the original operation center were merged, resulting in an increase in the number of cases. This was also due to abnormalities in critical raw materials. We have requested suppliers to make improvements and continue to monitor their progress. B. Thermal: A total of 38 customer complaints occurred, primarily driven by an increase in core component abnormalities; the design has since been modified to resolve the issue and enhance reliability.

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 4.1 Products and Services

4.2 Product Management

- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

Customer Privacy Management

MPI Corporation has long established a strong presence in the global high-end semiconductor test interface and advanced testing equipment sectors. Operating under a B2B business model, the Company's products and services serve commercial clients rather than the direct consumer market. However, we recognize that in the R&D and mass production testing of leading-edge processes such as AI, HPC, and silicon photonics, the design drawings, data parameters, and related confidential information entrusted to us by customers are highly sensitive intellectual property (IP). Therefore, MPI Corporation regards “customer privacy and confidential information protection” as the absolute baseline for corporate integrity and risk management.

To ensure strict customer privacy management, the Company has established a robust information security defense network:

- Information security protection and compliance with laws and regulations: The Company has officially implemented and obtained the ISO 27001 Information Security Management System international certification, and has established the “Personal Data Protection Management Regulations” and classified information tiered control operating procedures.
- Physical and digital behavior segregation: Through physical plant access control (including simultaneous implementation at overseas subsidiaries), as well as IT and OT digital access segregation (Data Segregation), we implement big data information security masking to ensure that test data is only accessible to project-authorized personnel.
- Information security culture and continuous review: The Company regularly conducts internal and external information security audits and simulated attack and defense drills, incorporating information security indicators into the routine risk reporting and disclosure processes of its operating units.
- Stakeholder trade secret protection: Customers, as well as external suppliers and contractors who may have access to trade secret information, are required to sign an NDA (non-disclosure agreement) or comply with on-site confidentiality clauses.

In 2025, MPI Corporation did not experience any customer data breaches due to security vulnerabilities, nor did it receive any customer privacy infringement complaints from regulatory agencies, customers, or third parties, resulting in NTD 0 in monetary loss from legal disputes. Going forward, MPI Corporation will continue to build on its information security advantages in hardware and software integration, partnering with global semiconductor strategic allies to construct the most trusted sustainable value chain.



5. Industry Supply Chain

5.1 Industry Ecosystem 58

5.2 Supply Chain Management 61

From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

5.1 Industry Ecosystem

5.2 Supply Chain Management

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

5.1 Industry Ecosystem

Energy Consumption

Industry Overview

Product Group – Wafer Probe Cards

The semiconductor industry stands as a cornerstone of Taiwan’s industrial economy. Driven by strategic government policy and decades of industry innovation, a fully integrated semiconductor supply chain has emerged. Taiwan maintains a sound industrial infrastructure characterized by a highly specialized division of labor, supported by dedicated leaders spanning upstream IC design, midstream wafer fabrication, and downstream IC packaging and testing. Driven by emerging AI and HPC applications, Taiwan’s semiconductor industry is expected to show accelerating growth in 2025. The IC design sector benefited from the rollout of flagship smartphones and AI PCs. Paired with next-generation communication protocol upgrades that catalyzed hardware replacement cycles, they have driven a steady recovery across the consumer electronics market. In the foundry sector, AI and HPC applications served as the core growth engines, driving a substantial surge in revenue. Furthermore, as the penetration rate of end-user devices such as AI servers, AI PCs, and automotive electronics continues to rise, steady growth in market demand for advanced packaging has become a key driving force fueling the development of the IC packaging and testing industry.

MPI Corporation’s probe card business provides a variety of semiconductor wafer-level testing solutions. Its applications cover a variety of IC types including Driver, Logic, CIS, and RF, and support testing requirements on bond-pads, flip chip bumps, micro-bumps, and Cu pillars. A probe card is a circuit board covered with probes that serves as the interface for testing and analysis between the test machine and the wafer to be tested. After wafer fabrication is completed, a probe card is used to test the wafer’s quality, detecting whether the IC are of high quality or defective (flawed or malfunctioning). As the size of IC packaging continues to shrink and packaging costs rise, wafer probing has become a critical process in IC manufacturing. There is a direct correlation between the number of probe cards produced and the volume of IC manufacturing. Probe cards are primarily used for wafer yield testing, and each type of IC requires at least one corresponding probe card to prevent defective ICs from entering the packaging process, thereby avoiding unnecessary cost waste. As electronic products trend toward thinner, more functional, and lower power consumption, the cost of high-end packaging has increased, making wafer probing technology an essential part of the IC industry. Therefore, probe cards not only ensure the quality of ICs but also effectively control the costs of subsequent packaging processes. They help reduce waste from defective products, GHG emissions, and water usage after packaging, making them key partners for customers in achieving environmental sustainability and innovative development. The key components of probe cards, including needles, have been tested by a third party and are compliant with RoHS, REACH, or Halogen certifications to reduce environmental impact and minimize the impact on customer products.

By 2026, global demand for AI and HPC will transition from explosive growth into a period of steady expansion. As application specifications continue to upgrade, the semiconductor industry is poised to enter a growth cycle. With its world-leading advanced packaging and testing capabilities and chip heterogeneous integration technology, Taiwan directly fulfills the rigorous global demand for high-density integration and high-performance computing across electronic end-products. According to IDC’s forecast, the global semiconductor packaging and testing market is projected to grow by 11% in 2026, with its core momentum driven by the strong penetration of Edge AI and AI ASICs. For the probe card industry, which is intrinsically linked to the semiconductor packaging and testing sector, the surge in advanced packaging adoption driven by end-market applications has stimulated sustained demand for advanced test interfaces. This is projected to propel the global probe card market to record expansion.

Product Group – Semiconductor Testing Equipment

Within the semiconductor test equipment supply chain, Taiwan has become a vital global hub for the mass production of high-end components, leveraging its comprehensive foundry and OSAT ecosystems alongside its mature manufacturing automation capabilities. As European, American, and Japanese customers increase their demand for new product introduction (NPI) and mass production, highly automated and high-precision semiconductor equipment must be introduced throughout the entire process, from trial production verification to large-scale mass production, to ensure process stability and yield control capability.

In the product development stage, engineering probers and manual & semi-auto probe stations remain a key tool. With the advancement of AI and high-speed communication applications, high-frequency signal measurement capability has emerged as a key technological barrier. The equipment must feature a low-loss RF path design, good impedance matching, high-frequency probe card integration, and a short signal transmission path design. Furthermore, the rapid advancement of optoelectronic integrated devices, such as silicon photonics chips, EMLs, VCSELs, and Pds, necessitates wafer probe stations capable of dual-domain electrical and optical signal measurement. By integrating specialized optoelectronic instrumentation with precision thermal control platforms, these systems fulfill demanding requirements for synchronous electro-optic characterization.

For display components and miniaturized optoelectronic devices (such as Micro LED, uLED, and sensor chips), probe technology must accommodate fine pad pitch and high-density layouts. Consequently, probe material selection, contact force control, and tip lifetime management have become critical. High-precision stage positioning, stable planarity control, and an automated optical alignment system are essential to ensuring measurement accuracy and contact repeatability.

As testing progresses to the mass production stage, equipment must provide not only single-device verification but also high-throughput and multi-site parallel testing capabilities. Device miniaturization and ultra-low-power designs require test systems to measure current across a wide dynamic range spanning pA to A. Fulfilling these demanding measurement specifications necessitates high-precision test instrumentation equipped with low-noise power modules and high-speed data acquisition capabilities. Meanwhile, with the trend of optical and electrical signal integration, mass-production equipment must support the simultaneous testing of DC, AC, high-frequency, and optical power, while featuring automated binning and real-time yield analysis.

For automation, equipment must integrate EFEM (Equipment Front End Module), the automatic wafer handling system, and the SEMI standard communication interface (such as SECS/GEM) to ensure seamless integration with customer production lines. For customers in Europe, the United States, and Japan, equipment stability, MTBF (mean time between failures), and traceability are also key evaluation factors. Consequently, the system architecture must enhance data recording, remote monitoring, and process parameter traceability capabilities.

Overall, driven by the demand for high speed, low power consumption, and electro-optical integration in AI, automotive, and mobile device applications, the semiconductor equipment supply chain is evolving toward higher frequencies, miniaturization, and platform integration. Taiwan’s strengths in manufacturing systems and mass production experience have positioned it as a vital hub for developing and deploying high-end automated test equipment amid new product introductions and global supply chain reorganization. In the field of semiconductor testing equipment, our primary R&D focus areas are:

From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

5.1

Industry Ecosystem

5.2

Supply Chain Management

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

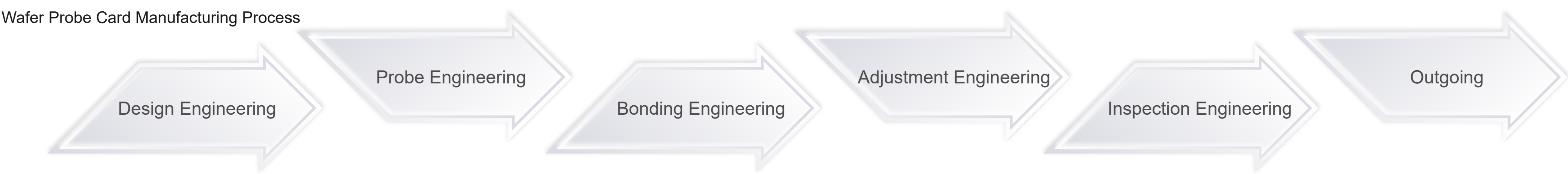
Appendix

1. **Optoelectronic High-Speed Measurement Capability**
- In the active optical component sector, including optical communication and sensing devices such as VCSEL, CW-DFB, EML, DML, and Micro LED, testing capabilities are expanding beyond foundational DC electrical (I-V, leakage) and optical characterization (L-I-V, optical power, wavelength). High-frequency and low-noise RF performance testing is now being progressively integrated into mass production roadmaps. As data rates increase to 25G/50G/100G PAM4 and even higher-speed applications, it is necessary to verify key performance indicators of components, including frequency response, S-parameters, jitter, RIN (Relative Intensity Noise), and modulation bandwidth.
2. **Optical Coupling Precision**
- In silicon photonic components and backend processes, optical input and output interfaces are primarily coupled using fiber arrays. As channel counts increase (such as to 8ch, 16ch, or even higher densities) and multi-wavelength applications advance, optical coupling efficiency, repeatability, and alignment speed have become key technologies for measurement and production. In addition, with the development of edge coupling and grating coupling, equipment must combine
3. **Automated Production**
- As labor costs continue to rise and customer demand for quality consistency and traceability grows, the optoelectronic component industry is gradually aligning with the semiconductor industry model by introducing highly automated production equipment and processes. As the transition progresses from engineering sample validation to mass production, automation has become a standard configuration. Multi-site distributed testing equipment achieves maximum production capacity within a minimal footprint, improving testing efficiency through a parallel testing architecture and reducing the impact of single-unit test time on overall production line output.
4. **Production Management and Line Optimization**
- In addition to individual machine throughput, line throughput and equipment utilization rates have become key evaluation metrics for manufacturing. A key direction for equipment development lies in improving overall production efficiency through data flow integration and optimized process design.

Supply Chain Structure

Manufacturing Process and Upstream/Downstream Relationships

Due to the complexity of the manufacturing process and the large number of components required, certain parts are outsourced to contract manufacturers for production. Regarding the upstream and downstream relationships within its industry, the Company researches, designs, assembles, and sells various wafer probe cards and mechanical equipment to downstream manufacturers in the semiconductor and other industries. The upstream segment consists of a component and raw material supply system, including suppliers of PCBs, probes, microscopes, slide rails, and automatic control components. The upstream and downstream relationships of the industry are outlined below:



From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain

5.1 Industry Ecosystem

- 5.2 Supply Chain Management

- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

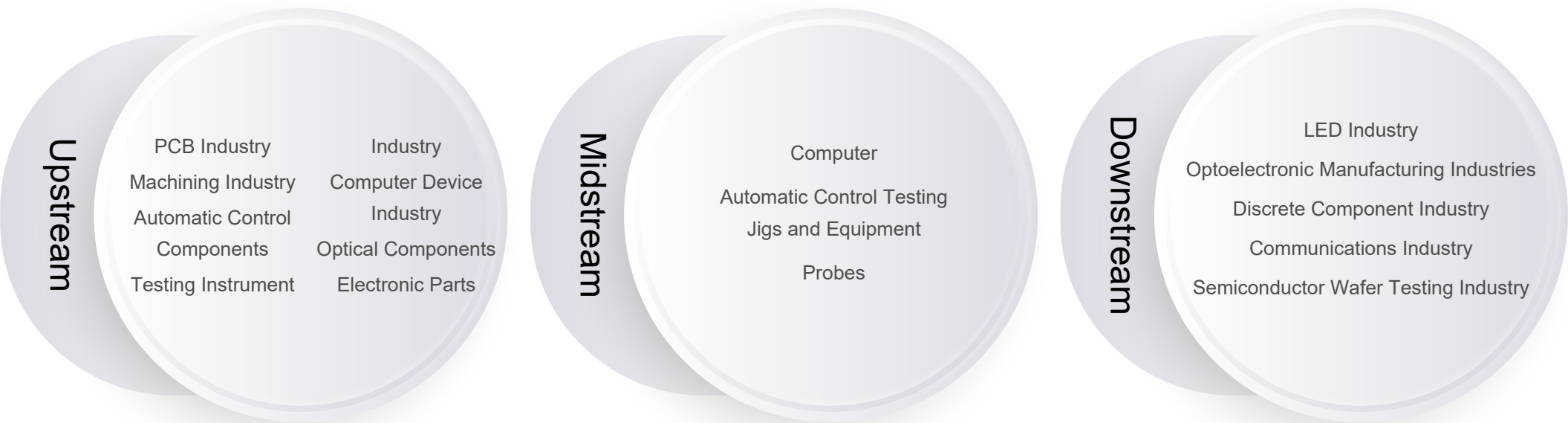
Appendix

Probe card supply chain

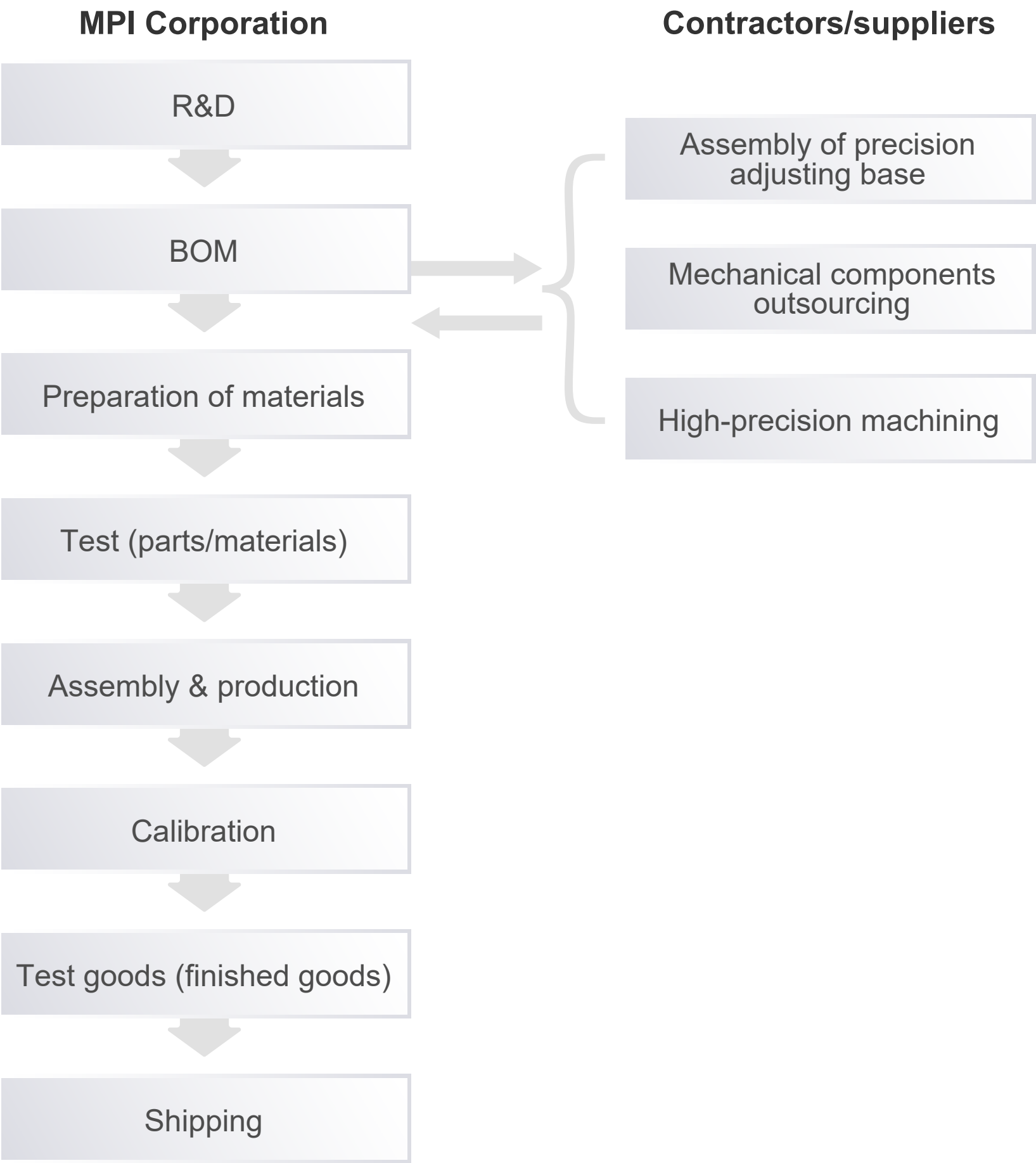


Semiconductor equipment supply chain

MPI specializes in the supply of semiconductor testing equipment and testing solutions. Its testing equipment is positioned in the midstream of the industry value chain, assisting downstream customers with IC design, chip testing, functional testing, and thermal reliability testing to ensure product stability and high quality.



Semiconductor equipment manufacturing process



5.2 Supply Chain Management

Supply Management and Procurement Strategy

Effective supply chain management is crucial for MPI Corporation to ensure business continuity and build resilience in production line quality. Because the manufacturing processes for high-end probe cards and precision semiconductor test equipment are highly customized, they involve a highly diverse range of electronic components, raw materials, and chemicals. As of the end of 2025, MPI Corporation’s global supplier network had reached over 5,000 partners, with nearly 3,000 of them actively engaged in transactions within the past year. Adhering to the principles of “mutual trust, mutual benefit, integrity, shared prosperity, and mutual growth,” we have established a close strategic collaboration model with our global partners. By securing a resilient supply of critical materials while continuously advancing quality, delivery, and innovative R&D, we drive the sustainable growth and competitiveness of our enterprise value chain.

To implement supply chain risk management, MPI Corporation conducts the following supplier management initiatives:



To ensure the quality stability and supply continuity of parts and components for probe cards and precision semiconductor test equipment, the Company has established a differentiated tiered management mechanism and review process based on material attributes, supplier scale, procurement region, and procurement amount, meeting the high expectations of semiconductor clients for a responsible supply chain.

The Company has adopted the ISO 9001 Quality Management System as the foundation of its daily operations and established a PDCA-based continuous improvement mechanism through standardized procedures and guidelines, including the “Supplier Management Procedures” and “Supplier Management Operation Guide.” At the same time, we have further integrated multiple sustainable management requirements, including the ISO 14001 environmental management system, ISO 45001 occupational health and safety management system, ISO 17025 testing and calibration laboratories standard, ISO 27001 information security management system, ISO 22301 business continuity management system, ISO 37001 anti-bribery management system, RBA Responsible Business Alliance Code of Conduct, and hazardous substance management, to conduct tiered management oversight and risk-based audits for new suppliers, existing suppliers, and suppliers of critical materials.

At the same time, we will initiate follow-up improvement and guidance mechanisms for non-compliant suppliers, and dynamically adjust procurement strategies based on our risk appetite. Furthermore, the Company mandates that suppliers execute ESG commitment and compliance documentation according to their operational category, covering environmental, social, and governance dimensions. This practice extends sustainable supply chain governance, enabling us to co-create long-term ESG value alongside our global partners.

From the President

1. MPI Corporation

2. Sustainability Governance

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

5.1 Industry Ecosystem

5.2 Supply Chain Management

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

From the President

1. MPI Corporation

2. Sustainability Governance

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

5.1 Industry Ecosystem

5.2 Supply Chain Management

6. Environmental Governance

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Three Stages of Supplier Management

New suppliers	Qualified suppliers	Key suppliers
• Written evaluation and on-site assessment • Testing laboratory assessment (designated suppliers) • Component and material assessment (designated suppliers) • Signing of sustainability-related commitments • Quality and sustainability audits (designated suppliers)	• Quarterly and annual assessments • Sustainability risk survey (designated suppliers) • Testing laboratory assessment (designated suppliers) • Signing of sustainability-related commitments • Quality and sustainability audits (designated suppliers)	• Information security capacity assessment and business continuity risk assessment • Conflict minerals and hazardous substances surveys • Signing of sustainability-related commitments • Quality and sustainability audits (designated suppliers)

Procurement Management

The raw materials required by MPI are diverse and complex in structure, including electronic materials such as PCB, probe card needles, and jackets, as well as mechanical and electrical components like lenses, machine tooling, screw rails, motors, and industrial computers for semiconductor equipment. Given the significant variations in procurement regions, supply sources, lead times, and procurement difficulty for different types of materials, the Company has established a “Procurement Management Procedure” based on material attributes and usage. This ensures the entire procurement process meets requirements for quality, delivery lead time, and risk control. The Company’s procurement operations are divided into six major stages: request, purchase, goods receipt, acceptance, warehousing, and record retention. These stages cover the complete process from departmental demand to final warehousing after inspection. For production materials, non-production materials, and materials from suppliers designated by the customer, the Company adopts appropriate procurement mechanisms, such as price negotiation, price comparison, or designated sourcing, and collaborates in the pre-certification and evaluation of key component suppliers to ensure that purchased materials meet quality standards and align with production schedule requirements. In addition, testing and verification operations are introduced for raw materials and equipment needed for mass production to avoid over-reliance on specific suppliers and strengthen risk diversification and procurement flexibility. To enhance data traceability and support decision-making, the Company has established a procurement record statistics and analysis system. This system systematically manages information on procurement sources, quality status, defective product handling, and procurement amounts over time, providing a foundation for future procurement strategies and supplier optimization.



In addition to focusing on metrics such as quality, delivery, and cost, incorporating local procurement into procurement decision-making will strengthen supply resilience and reduce the carbon footprint. Through cooperation with local suppliers, the Company can reduce logistics distances, shorten delivery cycles, and improve communication efficiency and real-time collaboration with suppliers, effectively enhancing overall operational agility and risk response capabilities. In the face of global supply chain uncertainty, MPI Corporation focuses on the stability and diversity of its local supply networks. In 2025, overseas and domestic suppliers accounted for 25% and 75%, respectively, of total procurement expenditure. In addition to reducing the risk of global supply disruptions, stable cooperation and technology exchange assist local suppliers in enhancing their quality systems and management capabilities, ultimately achieving mutual growth within the supply chain and reinforcing supply resilience.

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
- 5.1 Industry Ecosystem

5.2 Supply Chain Management

6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

Supplier Risk Monitoring

Based on the “Business Sustainable Development Policy,” MPI Corporation complies with local laws and regulations and promotes them throughout its supply chain to foster socially responsible and environmentally conscious partners. The evaluation key points include environmental impact risk, ethical management, non-use of hazardous substances, non-use of conflict minerals, and information security, among others. MPI Corporation will be subject to audits and evaluations, due diligence, and document review. Suppliers shall also convey this requirement to their downstream manufacturers. In the event of any violation or concealment, the Company reserves the right to rescind or terminate the business relationship and may claim damages for any associated losses, thereby ensuring suppliers’ compliance with corporate social responsibility. We will enhance suppliers’ performance regarding social responsibility and environmental issues, which will help

RBA Code of Conduct

The RBA Code of Conduct has become a leading international industry standard in the electronics industry. It focuses on protecting labor rights, ensuring reasonable working conditions, treating workers humanely, and establishing ethical business practices based on honesty and transparency. To fulfill its corporate social responsibility and respond to the sustainable supply chain requirements of international customers, since 2023, MPI Corporation has formulated and implemented the “Supplier Responsible Business Alliance Code of Conduct Commitment Letter,” clearly requiring suppliers to comply with the five major areas of the RBA Code of Conduct: labor, health and safety, environment, ethical norms, and management systems. The Company further strengthens its supplier management framework by integrating existing supplier management mechanisms with the relevant ISO international standards under ongoing certification:

Compliance Items	Core Goals	Key Implementation Directions
Honesty and Integrity	Establish a fair, transparent, and honest trading environment, and prevent any fraud or improper trading behavior	Signed the “Integrity Commitment Letter” while providing a whistleblowing channel
Information Security and Trade Secrets	Maintain corporate operations and the security of confidential customer information	Depending on the nature of the information transmission, an NDA may be signed, and an “Information Security Capacity Assessment” is conducted for designated suppliers
Labor Environment and Occupational Safety	Build a safe, sustainable, and compliant supply chain system	Signed the “Occupational Safety and Environmental Commitment Letter” and conducted reviews of designated suppliers
Restriction of Hazardous Substances	Build a Green and Sustainable Supply Chain	Designated suppliers signed the “Hazardous Substance Free Statement,” and testing was conducted on specific critical components
Conflict Minerals and Labor Human Rights	Ensure that the supply chain is not involved in any exploitation, violence, or human rights violations	Designated suppliers signed the “Conflict Mineral Free Statement” and conducted due diligence on specific critical components
Business continuity	Build Supply Chain Resilience	Designated suppliers signed the “Proactive Notification Statement” and conducted supplier risk assessments

To effectively enhance promotional outcomes and resource utilization efficiency, a “Supplier Sustainability Risk Survey” has been conducted since 2025 based on the aforementioned consolidated management model. The survey will be conducted annually for the top ten suppliers by procurement amount in each procurement category, with individual management mechanisms implemented according to the resulting risk levels. If necessary, desk and on-site audits are also conducted for designated suppliers.

Sustainability Risk Survey Risk Levels

Score	Rating	Implementation Approach
90-100 points	A	No rewards or punishments
60-89 points	B	Observe and provide recommendations
Below 60 points	C	Conduct advanced review and audits as necessary

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
 - 5.1 Industry Ecosystem

5.2 Supply Chain Management

- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

Honesty and Integrity

Require suppliers to sign an “Integrity Commitment Letter” to ensure they do not engage in practices such as accepting improper benefits, offering bribes, conducting false transactions, or improperly recruiting and employing personnel, thereby safeguarding the trust and compliance fundamental to the cooperative relationship. The Company has also established a supplier complaint hotline, providing necessary contact information and reporting channels to allow suppliers to report any violations or illegal conduct. Should a supplier engage in improper benefits, bribery, or other breaches of the integrity agreement, the Company will terminate the partnership and recover any illicit gains and associated contract damages.

Environmental and occupational safety management

MPI Corporation has obtained ISO 45001 occupational health and safety management and ISO 14001 environmental management certifications. Therefore, suppliers entering the Company’s plant premises to perform engineering, construction, or other services are required to comply with these international ISO standards as well as the Company’s internal regulations, and must undergo on-site audits by relevant internal departments to mitigate potential risks to the environment and personnel health.

Information Security and Trade Secrets

MPI Corporation has passed ISO 27001 information security management system certification and established a comprehensive information security and trade secret management system, covering information risk assessment, user access control, as well as trade secret classification and control. Suppliers, particularly those involved in critical technologies or system integration, are required to comply with MPI Corporation’s information security policies and sign non-disclosure agreements (NDAs). The Company also evaluates their information security capabilities and conducts relevant audits to reinforce supply chain information security. This effectively identifies potential information security risk sources and reduces the possibility of information leakage, data corruption, or misuse, ensuring that both Company and customer information is properly protected throughout the supply chain.

Information security capacity assessment level

Score	Implementation Approach
60–100 points	No rewards or penalties
40–59 points	Reduce order volumes, increase the frequency of various inspections, or provide improvement guidance measures for suppliers
Under 39 points	Notify suppliers to make improvements; if no improvement is seen within a three-month period, their supplier qualification will be revoked. In the event of special circumstances, the matter will be reported to senior management for a decision on subsequent actions.

Business continuity

MPI Corporation values supply chain resilience and customer commitment. In 2024, the Company obtained ISO 22301 business continuity management system certification. To manage suppliers, particularly those providing critical components, the Company requires active notification in the event of natural disasters, man-made disasters (such as wars and industrial accidents), or other incidents that halt production and disrupt stable supply. Active notification is also required for supply disruptions caused by a “change of origin,” “change of production materials,” or “shortage of production materials.” At the same time, we conduct risk surveys of these key suppliers to ensure the supply chain resilience of MPI Corporation.

Business Continuity Risk Assessment Level

Score	Risk level	Implementation Approach
75 points or above	High risk	Assess the need to develop an alternative supplier, conduct on-site supplier audits, increase on-site safety stock levels, and conduct an annual update of the risk assessment
50–75 points	Moderate risk	Assess the need to increase on-site safety stock levels and conduct an annual update of the risk assessment
1–50 points	Low risk	Conduct a risk assessment once every three years

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
 - 5.1 Industry Ecosystem

5.2 Supply Chain Management

- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

Non-use Hazardous Substance Policy

As global trends in green manufacturing and environmental responsibility gain momentum, reducing the use of harmful substances has become a key requirement of laws and industrial standards worldwide. This is especially true for the semiconductor industry, which relies heavily on metals and chemicals, facing the dual challenge of balancing environmental protection and regulatory compliance with ensuring product performance and technological quality. The products produced by MPI do not directly reach the consumer market, and their environmental impact is minimal. We remain committed to a prevention-first principle, ensuring that both our internal processes and partners handling key raw materials and technologies adhere strictly to our non-use hazardous substance policy. Through the signing of commitment letters, incorporation of supplier audits and verification, and enhancement of process substitution capabilities, we ensure that our products comply with major international green regulations and generally accepted international rules throughout the entire process – from design, raw material selection, processing and assembly to final delivery. In addition, we continue to improve the hazardous substance control mechanism for key components and new suppliers, and require them to provide a complete “Non-use Hazardous Substance Certificate” or third-party test report for the materials, components, packaging materials, or processes that may involve chemicals. If specific substances cannot be avoided due to regulatory or technological factors, the supplier must proactively disclose and explain their compliance source, scope of use, and alternative plans, to serve as the basis for the Company’s risk assessment and material approval. MPI Corporation requires all suppliers to commit to adhering to the following environmental regulations for the products they sell, with the goal of reducing or eliminating the use of harmful substances, and to provide relevant inspection reports or investigation forms.



Non-Conflict Mineral Policy

Regarding the conflict minerals risk that may arise from raw material sourcing, tin, tungsten, tantalum, gold, cobalt, mica, and palladium are commonly used in the electronics and semiconductor industries. To ensure that the supply chain does not involve any exploitation, violence, or violation of human rights, MPI has formulated and implemented a “Non-use of Conflict Minerals Commitment.” Specifically, partners involved in key raw materials and technologies are required to ensure that the products, components, and packaging materials they provide do not contain metals sourced from conflict mines. Suppliers are also required to actively disclose the source of raw materials and supply chain information, and to extend these regulations to their upstream suppliers for communication and implementation. If the supplier is verified to have violated the aforementioned regulations and provided products containing conflict minerals, MPI Corporation reserves the right to terminate the transaction or cooperation immediately and may seek legal recourse for damages depending on the severity of the violation.

Supplier Sustainability Management 2025 Implementation Results Overview

Management Type	This year's implementation Approach	Operating Instructions
Honesty and Integrity	Documents signed	Qualified supplier signing rate: 73% Key supplier signing rate 100%
	Grievance channels	There were no grievances or whistleblowing reports this year
Information Security and Trade Secrets	Documents signed	Key supplier signing rate 100%
	Security capacity assessment	An assessment of 50 suppliers, comprising the top 10 in each procurement category by purchase amount, revealed no significant risks
	Desk and On-Site Audits	Completed 15 desk audits and two on-site audits, with no significant risks identified
Restriction of Hazardous Substances	Documents signed	Qualified supplier signing rate: 50% Key supplier signing rate 100%
	Third-party testing	Completed RoHS testing for needles
Conflict minerals	Documents signed	Key supplier signing rate 100%
	Due diligence	Complete surveys based on specific customer requirements
Business continuity	Documents signed	Key supplier signing rate 81%
	Risk Survey	No high-risk situations
Sustainability Risk Survey	Written questionnaire	The Company conducted risk assessments of 50 suppliers selected from the top 10 suppliers by procurement value in each category. Of these, four were rated B (medium risk) and two were rated C (high risk). Desk audits were then conducted, and the suppliers were required to implement corrective actions, all of which have been completed.
Sustainability audit	Desk and On-Site Audits	Desktop audits were executed for 22 designated and critical suppliers, complemented by on-site audits for two key suppliers. All identified audit findings and non-conformities have been fully remediated and closed.



6. Environmental Governance

6.1	Energy Management	67
6.2	GHG Management	70
6.3	Water Resource Management	73
6.4	Waste Management	74

From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

6.1

Energy Management

6.2

GHG Management

6.3

Water Resource Management

6.4

Waste Management

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

6.1 Energy Management

Amid intensifying climate change impacts and global energy shortages, energy management and energy transition have become the focus of customer expectations and international energy policies. Furthermore, the procurement and consumption of energy remain inextricably linked to the Company's cost, the environment, and safety-related issues. Consequently, improving energy utilization efficiency and reducing energy consumption will help save costs and mitigate the impact of climate change.

To effectively improve the Company's energy efficiency, MPI Corporation follows the ISO 50001 Energy Management System standard and has introduced the ISO 14001 environmental management system and the ISO 14064-1 GHG Inventory standard to conduct energy and resource inventory. The Company monitors consumption through instruments and meters, directly measuring the use of each energy source, and applying the emission factor methodology to verify and detect energy consumption and anomalies within its plants. Additionally, the facilities department is responsible for integrating the energy use status of all operating locations, identifying the primary energy types utilized across different sites, and formulating energy saving improvement plans alongside short-, medium-, and long-term goals. The Plant Facilities Department monitors the implementation of the energy policy annually and adjusts energy plans in a timely manner to ensure that energy policy goals are achieved.

Environmental and Energy Management Policy						
Compliance with laws and regulations	Pollution Prevention and Carbon Reduction	All-Employee Participation and Communication	Resource Investment and Support	Energy Performance		
Key Initiatives						
Regulatory Compliance Management	Environmental Risk Management	EHS and Energy Promotion Organization	Inspections and Equipment Management	Energy Conservation and Energy Performance		
• Identification and update of legal and regulatory requirements • Pollution control permit management • Appointment and training of dedicated personnel	• Environmental risk identification process • Significant environmental hazard improvement • Pollution emission and operation management	• Operation of the EHS and energy promotion team • EHS and energy training • Internal and external communication mechanisms	• EHS and energy inspection operations • Inspection and maintenance of legacy equipment • Equipment decommissioning and improvement management	• Energy inventory and monitoring • Promotion of energy-saving projects • Performance improvement evaluation		
Management Outcomes (Performance Indicators)						
• One waste management violation, for which corrective actions have been completed (copper content in inorganic sludge (D-0902) exceeded TCLP test limits) • Completed 100% of regulatory identification and updates, and processed all environmental permit renewals in accordance with regulations.	• Completed the identification and improvement tracking of significant environmental risks	Total course fee: NTD 76,215		• In 2025, a total of 84 EHS and energy inspection operations were conducted	• Annual electricity savings of 694,410.74 kWh	
		Course Category	Training Hours (hours)			Number of participants
		General Training on Occupational Safety and Health and Hazardous Chemical Labeling	2,154			359
		Defensive Driving Training for Traffic Safety	1,492			1,492
		Self-defense firefighting team training	274			274
Civil Defense Training	360	45				

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance

6.1 Energy Management

6.2 GHG Management

6.3 Water Resource Management

6.4 Waste Management

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

Energy Consumption

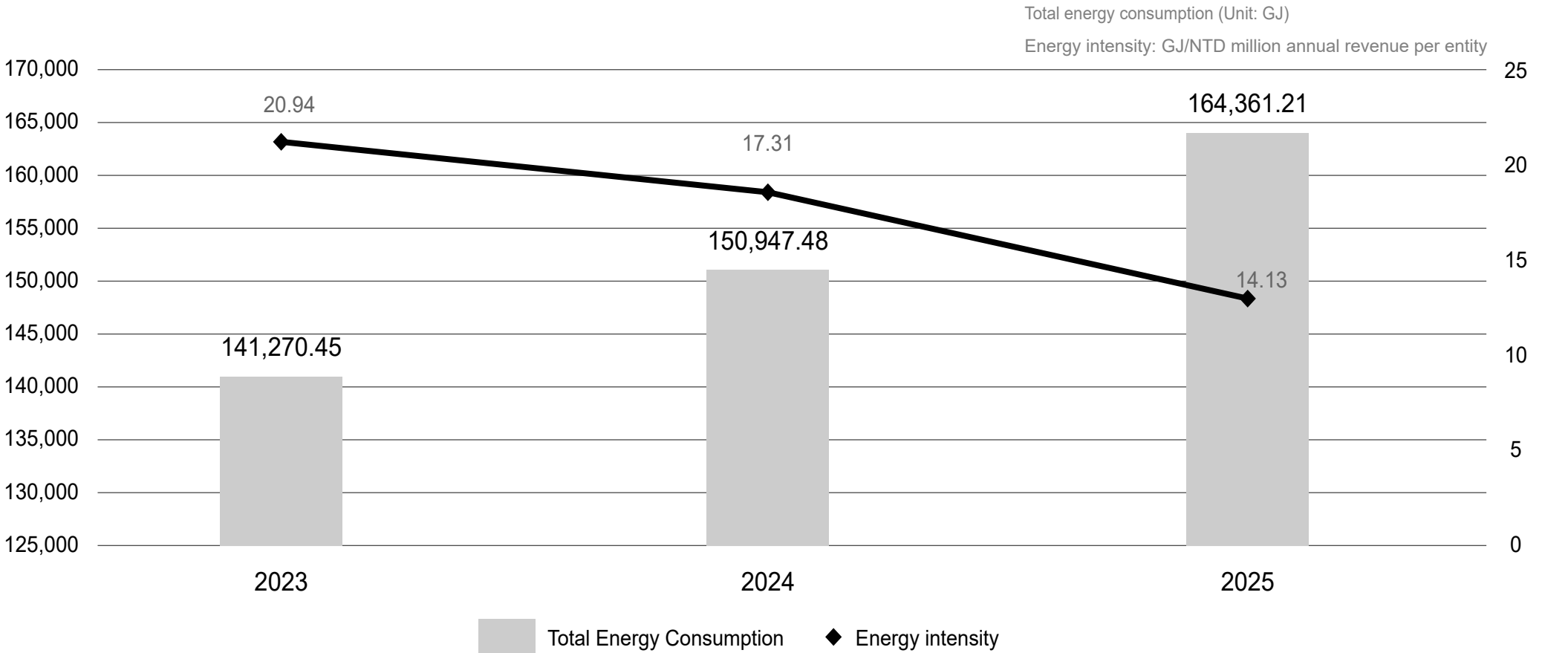
In 2025, MPI Corporation’s total energy consumption was 164,361.21 (GJ), and the energy intensity was 14.13 (GJ/NTD million annual standalone revenue). MPI Corporation’s energy consumption was mainly from **purchased electricity**, which accounted for approximately 96.50% of the total energy consumption. The remaining energy sources comprised gasoline at 2.54%, diesel at 0.15%, and natural gas at 0.81%. Therefore, the subsequent energy conservation plans will focus on **improving energy efficiency and reducing greenhouse gas emissions**.

In 2025, MPI Corporation’s energy intensity was 14.13, a reduction of 32.5% and 18.4% compared to 2023 and 2024, respectively. Energy intensity declined from the levels of the previous two years, primarily because revenue grew at a faster rate than energy consumption, thereby reducing energy consumption per unit of revenue. The Company also continued to promote equipment upgrades and energy-saving measures, including the introduction of high-efficiency equipment, optimization of AC systems, and improvements in energy-efficient lighting, which contributed to improved energy efficiency.

MPI Corporation Energy Consumption Analysis

Type of Energy		2023		2024		2025	
		Consumption	Energy Conversion (GJ)	Consumption	Energy Conversion (GJ)	Consumption	Energy Conversion (GJ)
Electricity	Purchased Electricity	37,655,724.28 kWh	135,560.61	40,447,206.83 kWh	145,609.94	44,058,357.10 kWh	158,610.09
Non-electricity	Gasoline	136,172.62 L	4,439.23	126,982.18 L	4,139.62	127,926.74 L	4,170.41
	Diesel	7,674.32 L	269.37	5,713.15 LL	200.53	7,183.83 L	252.15
	Natural Gas	26,628.59 m³	1,001.24	26,526.24 m³	997.39	35,334.02 m³	1,328.56
Total Energy Consumption		141,270.45 GJ		150,947.48 GJ		164,361.21 GJ	
* Energy intensity		20.94		17.31		14.13	

* Energy intensity: GJ/NTD million annual revenue per entity
* In 2025, the parent company’s standalone revenue amounted to NTD 11,628 million.



From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance

6.1 Energy Management

- 6.2 GHG Management
- 6.3 Water Resource Management
- 6.4 Waste Management
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

Energy Conservation Measures

MPI Corporation began disclosing its energy use in 2022. In accordance with ISO 50001 energy management system requirements, through energy monitoring, equipment performance improvement, and the introduction of high-efficiency equipment, a total of 694,410.74 kWh of electricity was saved in 2025, with energy saving benefits (electricity saved x electricity price per kWh) reaching approximately NTD 2,874.86 thousand. The main energy saving solutions include the installation of a power quality analyzer, the establishment of an energy management system (EMS) to monitor electricity meters, the optimization of generator equipment, cooling tower heat dissipation media replacement, cooling tower upgrade performance evaluation, and the evaluation of air compressor replacement. Through the collection of real-time energy data and improvements in equipment performance, we continuously enhance energy management practices to reduce energy consumption and GHG emissions, supporting our goals of energy conservation, carbon reduction, and sustainable operations.

Electric vehicle (EV) charging facilities

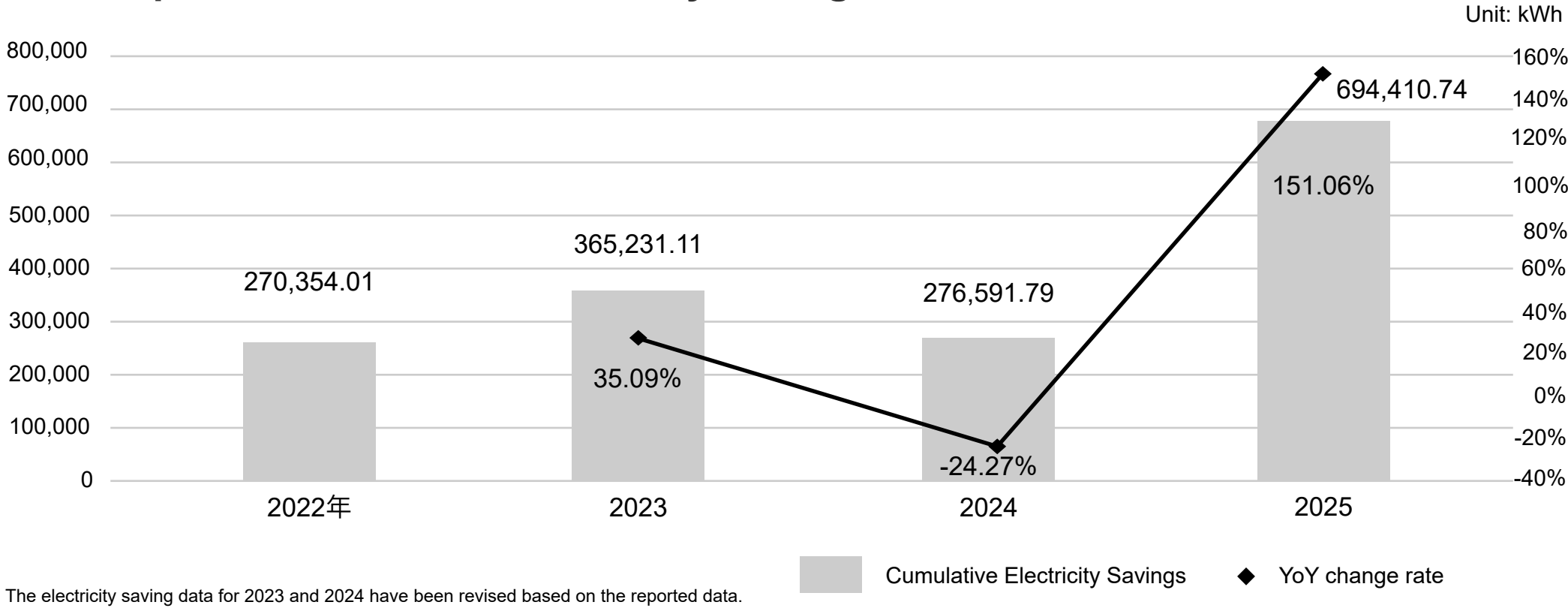
To support low-carbon transportation as well as energy conservation and carbon reduction goals, MPI Corporation has installed EV charging facilities at its Zhubei and Xinpu plants. These facilities support CCS1, CCS2, and Type 1 (J-1772) charging specifications to meet the commuting needs of employees driving EVs. As of the end of 2025, employees had made 242 uses of the charging stations, with total electricity consumption of approximately 6,823.32 kWh. CCS2 was the most commonly used charging standard, accounting for the largest share of total charging volume. By installing charging facilities, MPI Corporation continues to enhance the convenience of green transportation, encouraging employees to use low-carbon transit options to reduce transport-related carbon emissions and gradually building a supportive and sustainable green commuting environment.

Solar photovoltaic system

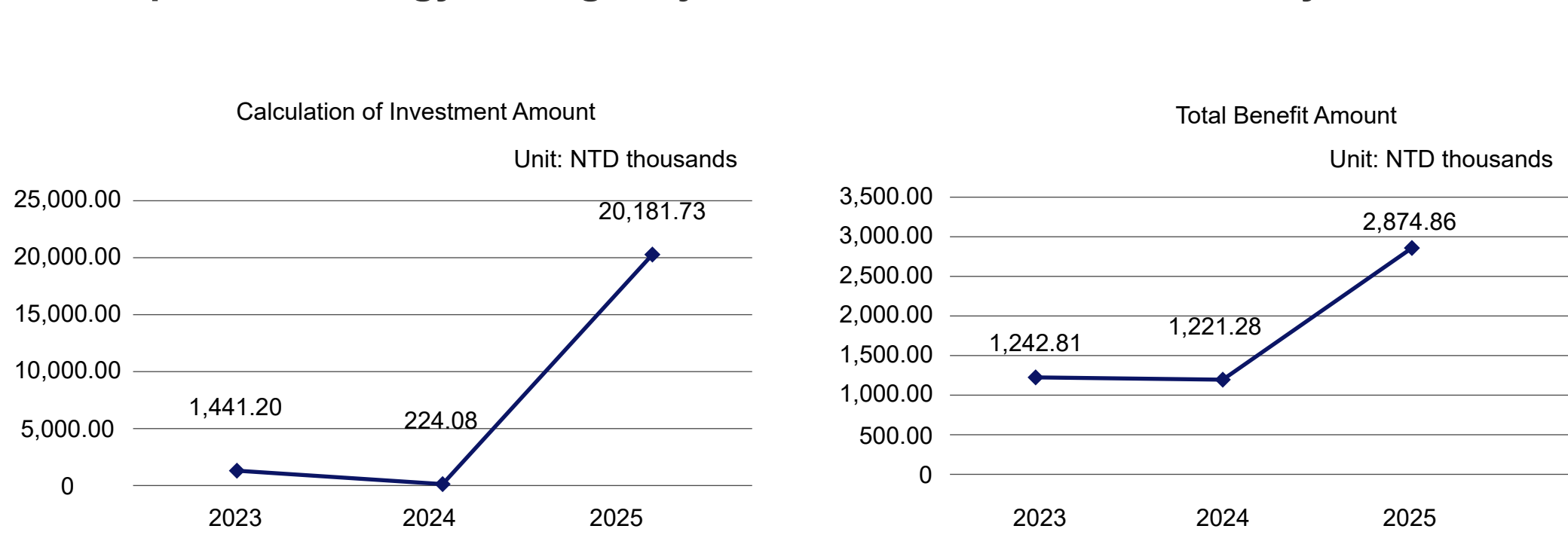
MPI Corporation continues to promote the use of renewable energy, having installed solar power generation systems at its Luzhu Plant and Zhubei Plant. With installed capacities of 671.88 kW and 292.06 kW, respectively, the total installed capacity has reached 963.94 kW. In 2025, the cumulative power generation reached 435,514.17 kWh, all of which was sold back to Taiwan Power Company under the power sales model, contributing to the national energy transition policy. To further promote low-carbon production, we are deploying a 464 kW solar power system at our Xinhukou Plant. This initiative advances our strategy of renewable energy self-generation and self-consumption, systematically increasing our clean energy consumption ratio while minimizing the environmental impact of our operations.



MPI Corporation Historical Electricity Savings



MPI Corporation Energy-Saving Project Investment and Benefit Analysis



From the President

1. MPI Corporation

2. Sustainability Governance

3. Corporate Governance

4. Production and Marketing Governance

5. Industry Supply Chain

6. Environmental Governance

6.1 Energy Management

6.2 GHG Management

6.3 Water Resource Management

6.4 Waste Management

7. Workplace Governance

8. Social Prosperity

About This Report

Appendix

6.2 GHG Management

GHG inventory:

GHG inventory standards

MPI Corporation conducts GHG inventories in accordance with ISO 14064-1:2018 GHG – Part 1: Specification with Guidance at the Organization Level for Quantification and Reporting of GHG Emissions and Removals and adopts the Operational Control Approach as the organizational boundary setting principle to inventory direct and indirect GHG emissions generated by stationary combustion, mobile combustion, and other related activities at each operating location.

Based on facility scale and industry characteristics, MPI Corporation conducts a materiality assessment considering factors such as emission source frequency, emission volume, impact level, quantification feasibility, and potential risks. This assessment serves as the basis for determining whether to include Category 3 to Category 6 emission sources within the inventory scope. Additionally, the Company engages a third-party verification body to conduct verification to ensure the integrity, accuracy, and credibility of the inventory data.

MPI Corporation has conducted annual GHG inventories since 2022, the year in which the Company established its organizational base year. The Company continues to monitor, assess, and manage GHG emissions to support the setting of emission reduction targets and performance management. Because the Group's operating locations were incorporated into the GHG inventory at different times, each company established its base year based on the fiscal year in which its initial inventory was completed. MPI Corporation completed its initial GHG inventory in 2022, while CLIC Corporation and MPI Suzhou (MPS) have established 2025 as their base year. In accordance with GHG accounting standards, the base year must be adjusted to reflect changes in the inventory scope. Because MPI Corporation expects to complete the inventory and third-party verification for all consolidated subsidiaries by 2029, the base year is expected to be recalculated annually. To facilitate target tracking and carbon reduction effectiveness, the first inventory year of each individual entity will be established as its baseline year.

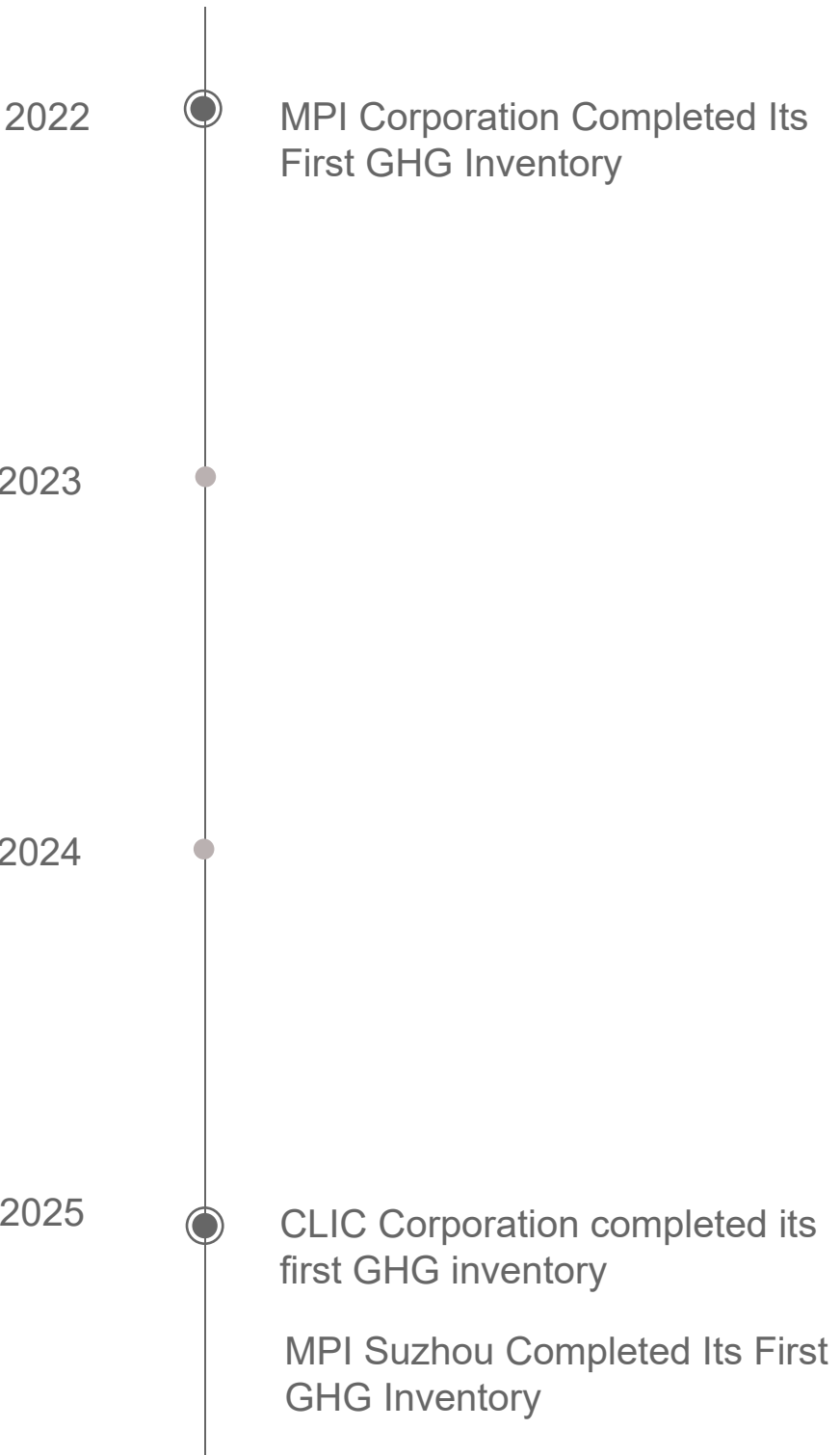
Organizational and reporting boundaries

The organizational boundary for the 2025 GHG inventory covers all operating locations of the parent company, including Zhubei Plant 1 (headquarters), Zhubei Plant 2, Zhubei Plant 3, Xinpu Plant, Hukou Plant, and the Southern Taiwan Branch (Luzhu Plant). It also includes consolidated subsidiaries undergoing inventory for the first time, namely CLIC Corporation and MPI Suzhou (MPS). To progressively enhance the Group's GHG management coverage and inventory completeness, the Group will expand the inventory and verification scope to other consolidated subsidiaries year by year as planned, and expects to complete GHG verification for the parent company and all consolidated subsidiaries by 2029.

The reporting boundary covers significant emission sources, including Category 1 (direct GHG emissions), Category 2 (indirect GHG emissions from imported energy), and Category 4 (indirect GHG emissions from product use by the organization). Major activities and emission sources within the reporting boundary that may generate GHG emissions are identified and quantified to assess the organization's overall GHG emissions profile.

GHG Types

MPI Corporation conducts its GHG inventory in accordance with the GHG types regulated under the United Nations Framework Convention on Climate Change (UNFCCC), the Kyoto Protocol, and the Paris Agreement. This inventory covers seven categories of GHGs: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). GHG emissions are converted into carbon dioxide equivalent (CO₂e) based on the latest global warming potential (GWP) values, serving as the basis for the quantification, statistics, and disclosure of GHG emissions.



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
- 6.1 Energy Management
- 6.2 GHG Management
- 6.3 Water Resource Management
- 6.4 Waste Management
7. Workplace Governance
8. Social Prosperity
- About This Report
- Appendix

GHG Emissions Analysis by Company

GHG emissions	MPI			CLIC	MPS
	2023	2024	2025	2025	2025
Category 1	1,441.2795	1,432.9036	3,181.2737	3.0947	335.1562
Category 2	18,601.9278	19,171.9760	20,883.6613	295.4991	546.6968
Category 4	6,911.8828	7405.4156	9,120.9450	387.4041	280.5733
Total GHG emissions	26,955.0901	28,010.2952	33,185.8800	685.9979	1,162.4263

Unit: tCO₂e

*Taiwan:

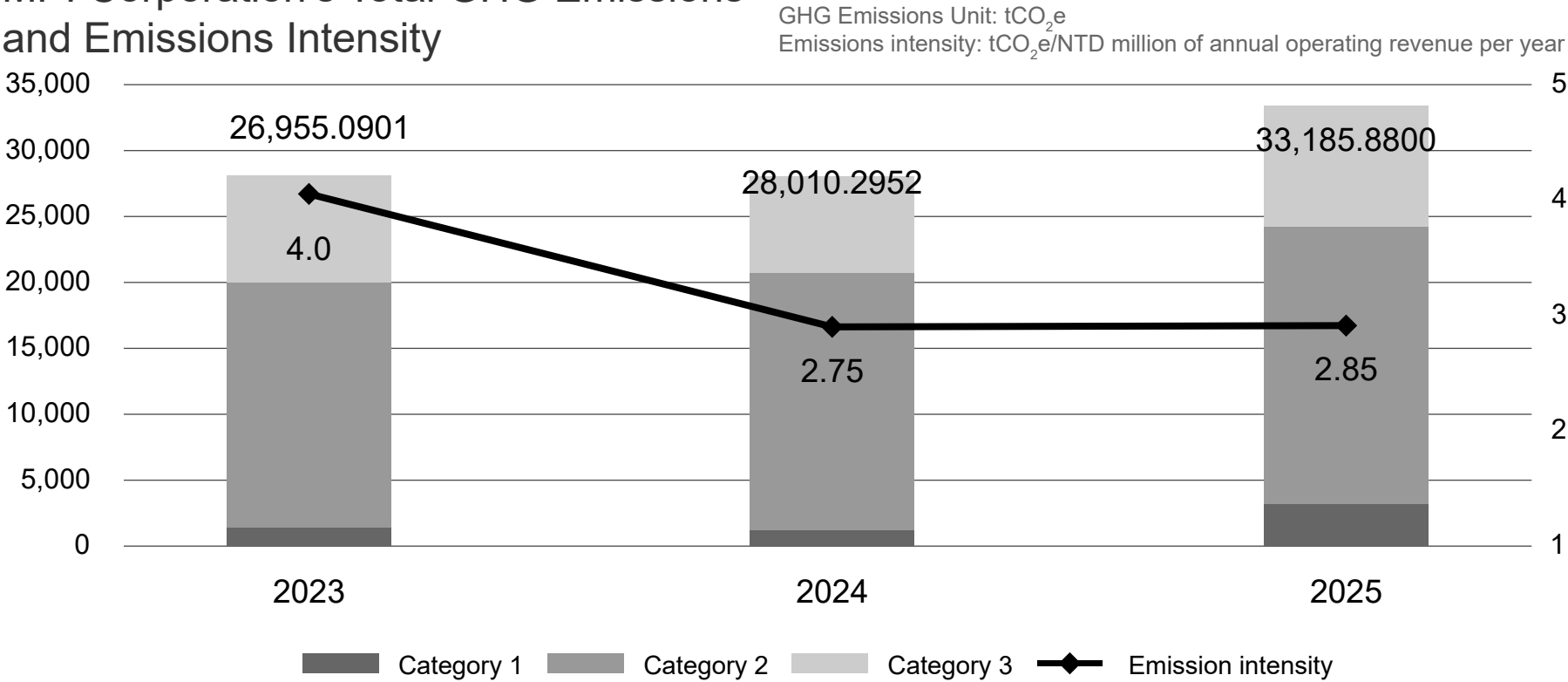
1. Emission coefficient: The latest “GHG Emission Factor Management Table” announced by the Ministry of Environment
2. Electricity emission factor: 0.474 kg CO2e/kWh
3. Life cycle assessment coefficient: Ministry of Environment “Carbon Footprint Information Platform” and “Ecoinvent 3.8 and 3.11”
4. GWP Values: IPCC Sixth Assessment Report

*China:

1. Emission factors: “National GHG Emission Factor Database (Version 2)” and “GLEC’s China Default GHG Emission Values v1.1”
2. Electricity emission factor: 0.5306 kg CO2e/kWh; solar power generation: 47.32g CO2e/kWh
3. Life cycle assessment coefficient: “China Products Carbon Footprint Factors Database (2022)” and “Ecoinvent 3.8 and 3.11”
4. GWP Values: IPCC Sixth Assessment Report

Calculated using the emission factor method, the carbon dioxide equivalent (CO₂e) for the year is determined by multiplying the activity data by the emission factor and the global warming potential (GWP value), with tCO₂e used as the unit of measurement. Sources of activity data include measurement data, material balance calculations, and other supporting documentation.

MPI Corporation’s Total GHG Emissions and Emissions Intensity



Unit: tCO₂e

Gas emissions	2023	2024	2025		
	MPI	MPI	MPI	CLIC	MPS
CO ₂	25,901.8987	26,939.1641	30,373.8948	684.5710	867.5892
CH ₄	152.0901	159.0688	20.5454	1.0263	18.7131
N ₂ O	9.9311	9.2331	9.0051	0.0526	206.8941
HFCs	811.7835	824.7602	1,625.5055	0.3480	69.2299
PFCs	79.3866	78.0691	1,156.9292	0	0
SF ₆	0	0	0	0	0
NF ₃	0	0	0	0	0

GHG reduction

Carbon reduction Plan

MPI Corporation closely monitors domestic and international climate change trends, regulatory developments, and potential risks, continuously strengthening its GHG management capabilities while progressively integrating climate-related issues into its operational management and decision-making processes. To support global net-zero ambitions, MPI Corporation established formal carbon reduction goals in 2024, anchoring its trajectory against a 2022 baseline emission level of roughly 19,000 tCO₂e across Scope 1 and Scope 2. Our carbon reduction roadmap involves energy conservation, water conservation, waste reduction, and renewable energy initiatives. The short-term goal is to reduce annual carbon emissions by approximately 977 tCO₂e by 2027, representing about 5% of base year emissions. To achieve the carbon reduction target, the Company continues to plan and promote the following measures:

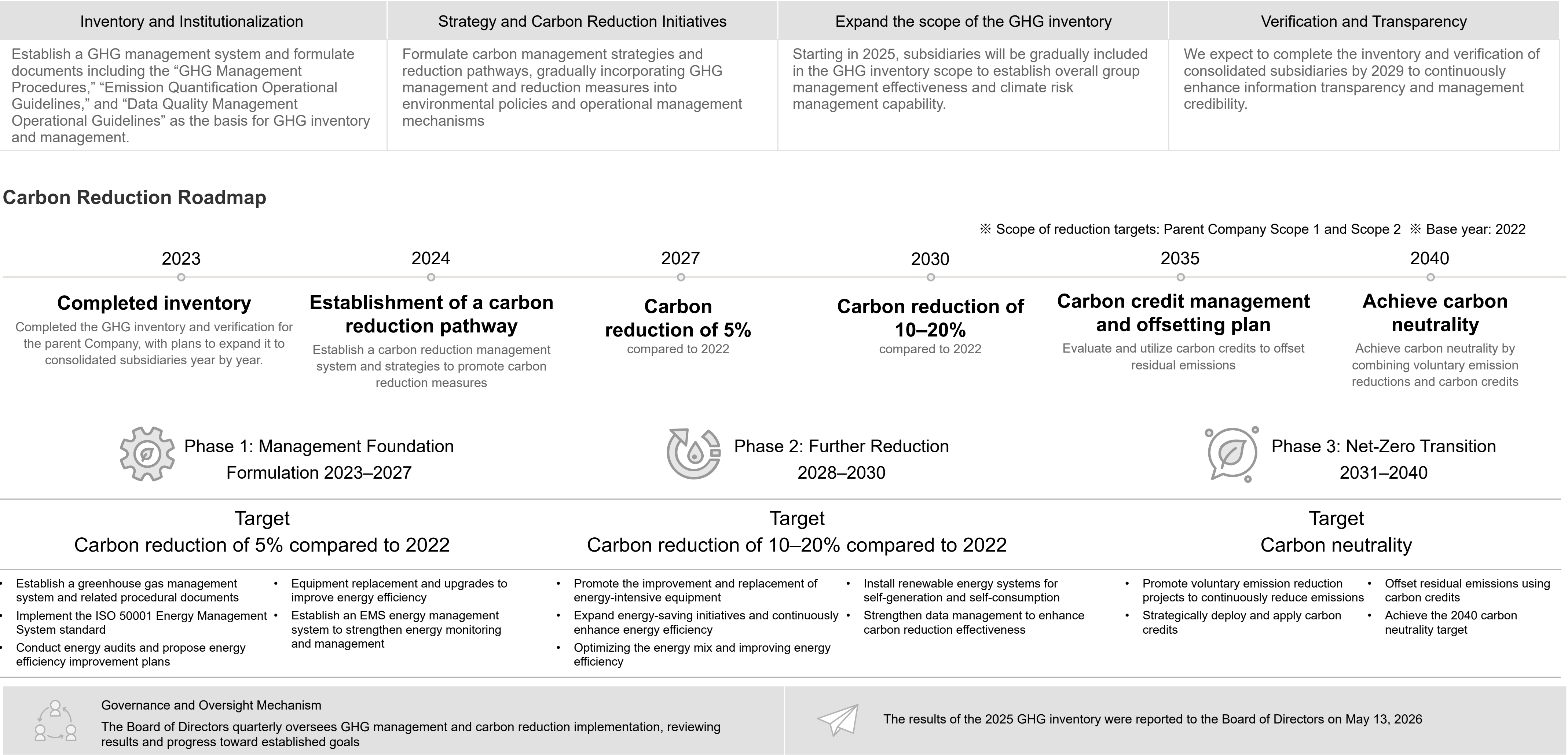
- **Energy Conservation Measures:** Install smart meters and energy management systems (EMS), promote energy-efficient equipment replacement, introduce energy storage systems, and optimize the energy efficiency of production processes and utility equipment.

- **Renewable Energy Measures:** Install a solar power generation system and evaluate renewable energy application solutions such as food waste bioenergy.
- **Water Conservation Measures:** Promote process pure water recovery, rainwater harvesting, and smart water meter management to improve water resource utilization efficiency.
- **Waste Reduction Measures:** Promote the food waste reduction (dehydration) system, increase the process metal recovery rate, and reduce general domestic waste to implement circular resource utilization.

To ensure the effective implementation of the carbon reduction strategy, the Board of Directors regularly oversees GHG management and carbon reduction initiatives, reviewing the progress of goal achievement and implementation status. Going forward, we will continue to review our carbon reduction performance and dynamically adjust reduction measures based on monitoring data from the energy management system (EMS), gradually driving a low-carbon transition and steadily advancing toward our 2040 carbon neutrality target.

From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
- 6.1 Energy Management
- 6.2 GHG Management
- 6.3 Water Resource Management
- 6.4 Waste Management
7. Workplace Governance
8. Social Prosperity
- About This Report
- Appendix



From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

6.1

Energy Management

6.2

GHG Management

6.3

Water Resource Management

6.4

Waste Management

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

6.3 Water Resource Management

Extreme climate events driven by global warming continue to impact water resource supply and business operations. Heavy rainfall and floods may cause facility flooding, equipment damage, and production interruption, while drought may affect the stability of regional water supplies, thereby increasing operational risks in the semiconductor industry. Furthermore, failure to properly manage wastewater discharge can adversely affect the ecological environment and surrounding communities. Consequently, establishing a comprehensive water resource management system and continuously improving water use efficiency and pollution prevention capability have become critical to corporate sustainable development.

In response to climate change and stakeholders’ expectations for water resource management, MPI Corporation has continued to promote various environmental management measures based on the ISO 14001 environmental management system and ISO 50001 energy management system, aiming to enhance resource use efficiency and minimize the environmental impact of its operations. Although MPI Corporation is not classified as a water-intensive enterprise, its manufacturing processes and facility operations dictate that water consumption remains concentrated in process utilities and AC cooling systems. Consequently, maintaining a continuous, 24/7 water supply is essential to supporting stable facility operations. To ensure sustainable water resource utilization and regulatory compliance, the Company continues to promote water resource management and utilization planning. It regularly conducts water source inventories, monitors water consumption, and implements pollution prevention and control management. Furthermore, the Company has established the “Wastewater Treatment Operation Guide” to clearly define the wastewater treatment process and division of responsibilities, ensuring that wastewater discharge complies with relevant regulatory requirements and that the water pollution control permit is obtained in accordance with the law.

MPI Corporation’s Water Conservation Measures and Goals

2027 Short-Term Targets

Sustainable Environment	GHG Reduction Measures	Annualized Short-Term (2027) Target Benefits
Water conservation	• Process pure water recovery • Rainwater harvesting • Smart water meters	• Pure water recovery rate reached 30% • Reduce water consumption by 0.01% • Reduce water consumption by 1%

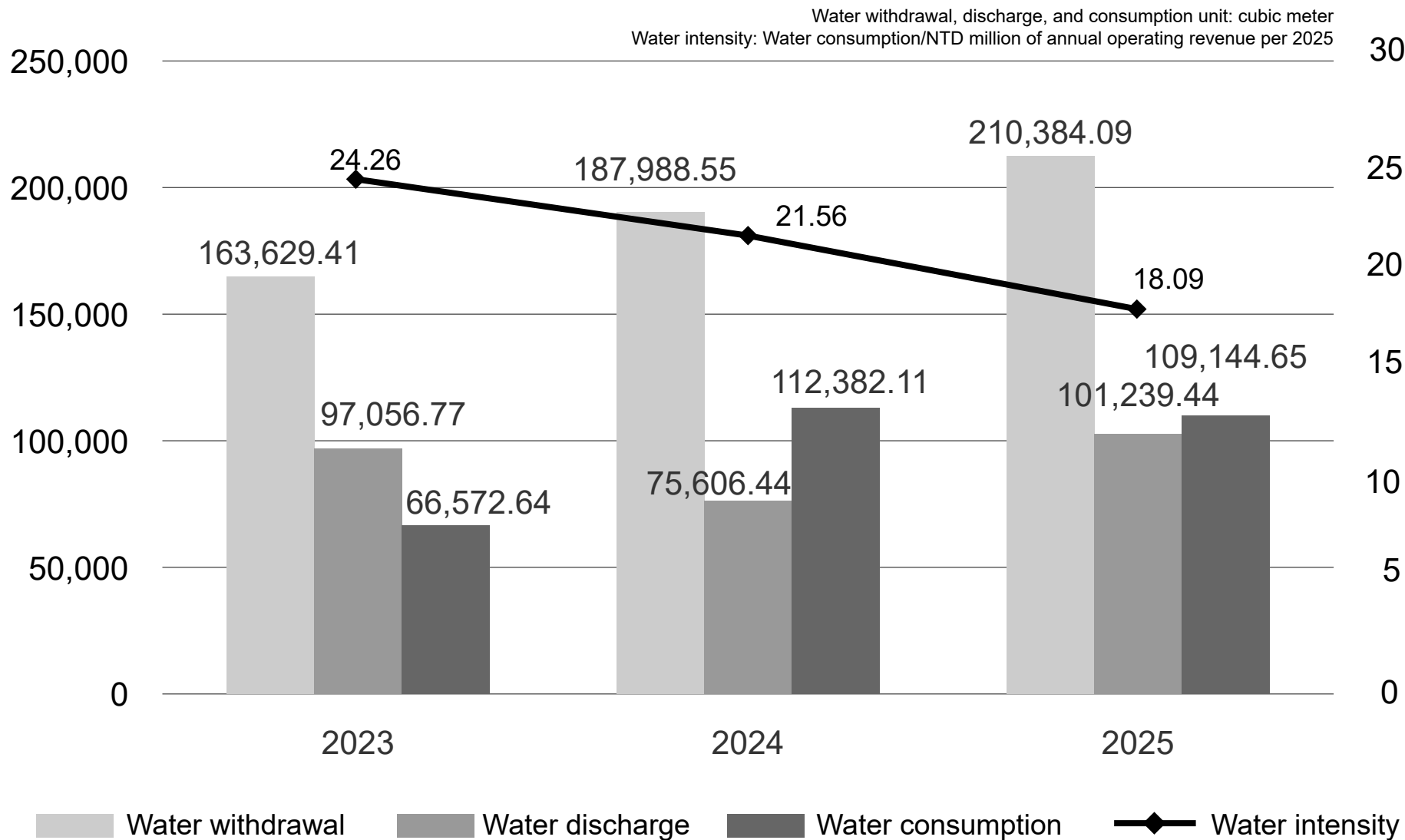
MPI Corporation’s Water Resource Risk Assessment Results (Baseline Water Stress)

Evaluation Tools	Scope of Evaluation
WRI Water Risk Atlas	Taiwan Operating Locations
Low-Medium 10%–20% Overall water stress is relatively low	

Overview of MPI Corporation’s Water Sources

Plant	Water Source Type	Water Sources		Percentage of Water Withdrawal in High Water Stress Areas	Percentage of Water Consumption in High Water Stress Areas
Hsinchu Plant	Third-Party Water (tap water)	Primary	Touqian River, Baoshan Reservoirs I and II	0 %	0 %
		Secondary	Yongheshan Reservoir, Shimen Reservoir		
Kaohsiung plant	Third-Party Water (tap water)	Primary	Agongdian Reservoir	0 %	0 %
		Secondary	Gaoping River, subsurface stream		

Water consumption at MPI Corporation



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance

- 6.1 Energy Management
- 6.2 GHG Management
- 6.3 Water Resource Management

6.4 Waste Management

7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

6.4 Waste Management

To effectively implement waste cleanup operations, prevent environmental pollution, and maintain the environmental health of the workplace and surrounding areas, MPI has formulated the “Waste Management Operation Guide” as the basis for the Company’s waste management and disposal. These guidelines clearly specify the operating procedures for waste classification, collection, temporary storage, transportation, and reporting. Based on its nature, waste is categorized into non-hazardous industrial waste and hazardous industrial waste. Subsequent transportation and final disposal are entrusted to qualified waste clearance and disposal organizations that have legally obtained relevant permits, ensuring compliance with legal requirements and establishing a comprehensive traceability management mechanism. The management system records the types, quantities, and flow of waste, with the annual waste generation volume compiled based on actual measurements. All waste is cleared and disposed of by qualified external waste disposal operators. Upon obtaining the three-part waste manifest or electronic waste manifest, the weight is cross-checked against the measurements taken on-site to verify that the dispatched quantity aligns with the plant’s records. Furthermore, the subsequent processing of the waste is tracked to ensure it is properly handled in accordance with the Company’s requirements and relevant regulations.

Additionally, by continuously optimizing our waste clearance and disposal methods, we actively increase the recycling and reuse ratio of various wastes, scrapped process products, and electronic waste to improve resource use efficiency and reduce the final disposal volume. Through a systematic waste management mechanism, the Company drives waste management strategies centered on source reduction, resource recovery, and eco-friendly treatment. This further minimizes the potential environmental impact of our operational activities and demonstrates our commitment to environmental protection and regulatory compliance.

MPI Corporation Waste Treatment Status (2023–2024)

Unit: Tons			
Waste Category	Treatment Method	2023	2024
Non-hazardous industrial waste	Incineration	114.07	32.91
	Physical and Chemical	18.66	34.03
	Solidification	6.01	0.00
	Heat treatment	114.07	151.39
	Recycling and Reuse	34.45	34.02
	Recycling percentage	11.99%	13.48%
General waste	Reuse	34.56	36.72
	Recycling percentage	100.00%	100.00%
Hazardous industrial waste	Incineration	2.29	2.32
	Physical and Chemical	19.49	20.75
	Recycling and Reuse	0.00	0.47
	Recycling percentage	0.00%	2.00%
Waste intensity		0.05	0.03

MPI Corporation Product and E-Waste Recycling Performance (2023 and 2024)

Unit: Tons		
Products and electronic waste	2023	2024
Products	0.5900	0.3600
Product Accessories	0.3500	0.7600
Scrap iron	8.5580	9.3788
Aluminum scrap	5.5780	5.2125
Copper scrap	0.0013	0.0015

MPI Corporation Waste Treatment Status (2025)

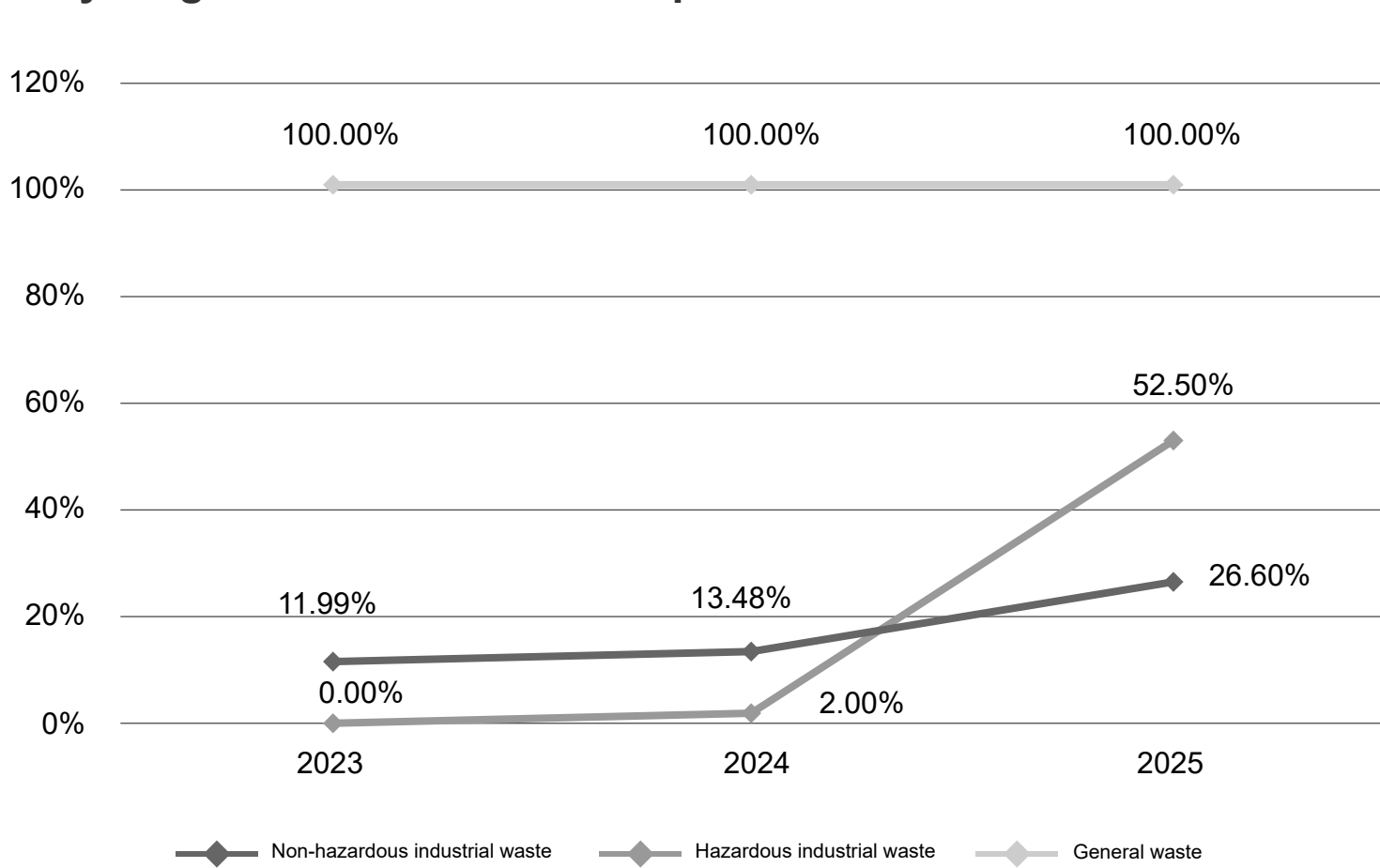
Unit: Tons		
Waste Category	Treatment Method	2025
Non-hazardous industrial waste	Incineration	26.87
	Physical and Chemical	23.002
	Heat treatment	166.78
	Recycling	40.26
	Reuse	38.26
	Recycling percentage	26.60%
General waste	Reuse	28.44
	Recycling percentage	100.00%
Hazardous industrial waste	Incineration	11.20
	Physical and Chemical	31.20
	Reuse	46.87
	Recycling percentage	52.50%
Waste intensity		0.02

*Waste emission intensity (tonnes/NTD million annual revenue per entity) *General waste: kitchen waste

MPI Corporation Product and E-Waste Recycling Performance (2025)

Unit: Tons	
Products and electronic waste	2025
Products	0.78
Product Accessories	0.50
Property and Equipment	18.07
Scrap iron	7.89
Aluminum scrap	1.88

Recycling Rate Trend of MPI Corporation in the Past Three Years





7. Workplace Governance

7.1	Human Capital	76
7.2	Remuneration and Benefits	79
7.3	Diverse Development	83
7.4	Occupational Safety	84

From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance

7.1 Human Capital

7.2 Remuneration and Benefits

7.3 Diverse Development

7.4 Occupational Safety

8. Social Prosperity

About This Report

Appendix

7.1 Human Capital

Human Resource Management

A safe and healthy workplace is a cornerstone of an enterprise’s stable operations and sustainable development. Employees are a vital asset to the Company and the driving force behind innovation and sustainable growth. MPI Corporation recognizes the vital role talent plays in corporate development and has long been committed to fostering a “happy, safe, and respectful” work environment while cultivating a people-oriented workplace culture. We continue to enhance employee well-being, sense of belonging, and job satisfaction through initiatives such as career training, occupational safety and health management, physical and mental health care, workplace human rights protection, employee incentive programs, and recreational spaces. Meanwhile, the Company provides open and effective labor-management communication channels to facilitate positive interaction between employees and management and jointly create a stable, secure, and cohesive workplace.

In recent years, the rapid development of AI technology and the increasing maturity of advanced packaging technology have driven continuous growth in global demand for semiconductor testing. Consequently, related production capacity has steadily expanded, and the competition for high-tech talent has become increasingly fierce. To address the challenge of a talent shortage, MPI Corporation views “talent recruitment and retention” as a key strategy for the Company’s sustainable development. Internally, the Company continues to optimize its remuneration system and benefit measures to enhance employee satisfaction and retention; externally, it actively reinforces its industry-academia partnerships with colleges and universities, and enhances the Company’s brand image and talent appeal through recommendation bonus systems, a transparent career development system, and public disclosure of its workplace environment and corporate culture.

In 2025, MPI Corporation collaborated with Chung Hua University, Minghsin University of Science and Technology, Asia Eastern University of Science and Technology, National Taipei University of Technology, and National Taiwan University of Science and Technology to launch an internship cooperation program, offering a total of 10 internship positions. This initiative provided students with opportunities to participate in practical projects and gain workplace experience, thereby bridging academia and industry. In 2026, the Company will continue to expand its partnerships with schools, scale up its internship programs, deepen its talent cultivation mechanisms, and promote industry-academia collaboration and talent sustainability.

MPI Corporation will continue to uphold the philosophy of “people-orientation, sustainability, and shared prosperity,” fostering a diverse, equitable, and inclusive workplace, enhancing employee engagement and organizational cohesion, and realizing a win-win outcome by supporting sustainable talent development and strengthening the Company’s long-term competitive advantage.

Talent Recruitment

MPI Corporation continues to advance its global expansion. In addition to actively recruiting and nurturing local talent, the Company strengthens its global operational capabilities through the expansion of overseas locations and strategic talent allocation. As of the end of 2025, the parent Company had a total of 2,046 employees, which included 2,035 full-time employees, 10 temporary employees, and one part-time employee, representing an increase of 10.65% from 1,849 employees at the end of 2024. Of these, male employees numbered 1,355 (accounting for 66.23%) and female employees numbered 691 (accounting for 33.77%), representing a male-to-female ratio of approximately 2:1. MPI Corporation outsources certain administrative and support functions, such as office administration, security, cleaning, and consulting. By the end of 2025, the total number of these external workers reached 73. Driven by the continuous expansion of its business scale and growing market demand, the Company has steadily invested in talent recruitment and cultivation in recent years, actively attracting professionals across various fields to support corporate development and bolster its global competitiveness.

In addition, the Taiwan-based subsidiary, CLIC Corporation, has a total of 81 employees, while MPI Suzhou, located in other parts of Asia, has a total of 209 employees. We continue to enhance organizational resilience and global competitiveness through talent deployment and local operations across all operating locations.

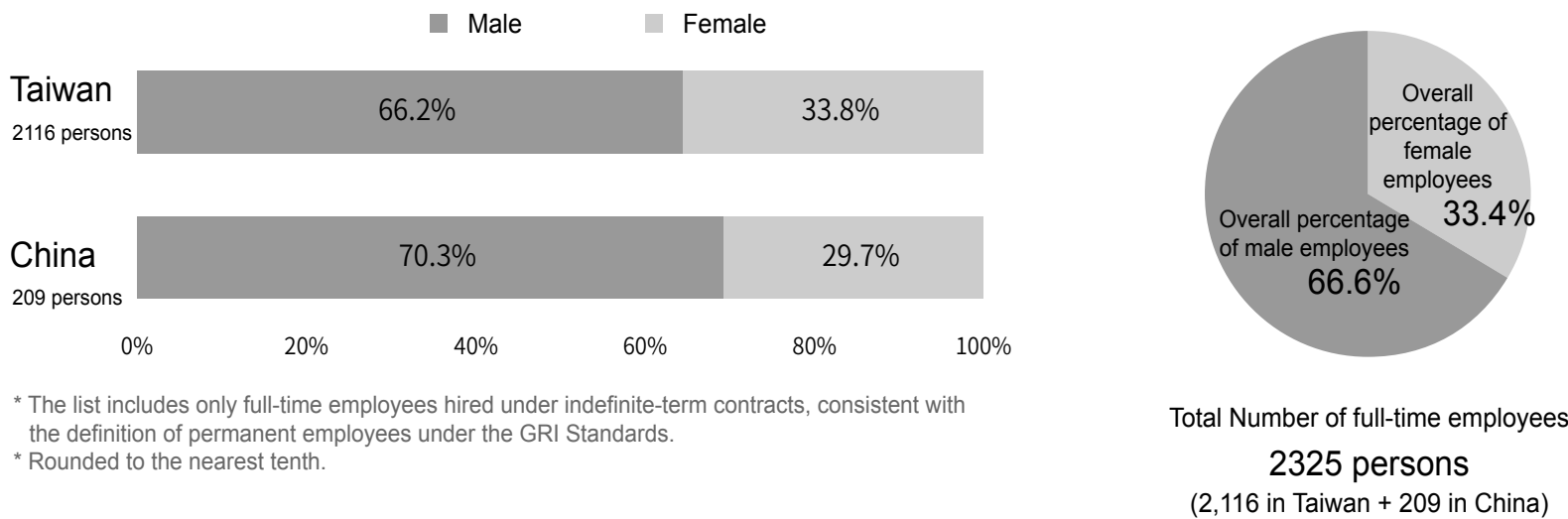
The Group's total workforce reached 2,336 employees, reflecting the Company's continued growth and global expansion.

Global Workforce Structure in 2025

Category				Male	Female	Overall
Age Distribution of Full-Time Employees	Taiwan	MPI Corporation	Aged under 30	253 (62.5%)	152 (37.5%)	405 (19.9%)
			Aged 30–50	963 (66.6%)	484 (33.4%)	1,447 (71.1%)
			Aged above 50	131 (71.6%)	52 (28.4%)	183 (9.0%)
	Taiwan	CLIC Corporation	Aged under 30	7 (53.8%)	6 (46.2%)	13 (16%)
			Aged 30–50	35 (63.6%)	20 (36.4%)	55 (67.9%)
			Aged above 50	12 (92.3%)	1 (7.7%)	13 (16%)
	China	MPI Suzhou	Aged under 30	93 (82.3%)	20 (17.7%)	113 (54.1%)
			Aged 30–50	50 (54.3%)	42 (45.7%)	92 (44%)
			Aged above 50	4 (100%)	0 (0%)	4 (1.9%)
Full-Time Employees (Region)	Taiwan	MPI Corporation		1,347 (66.2%)	688 (33.8%)	2,035 (87.5%)
	Taiwan	CLIC Corporation		54 (66.7%)	27 (33.3%)	81 (3.5%)
	China	MPI Suzhou		147 (70.3%)	62 (29.7%)	209 (9%)

* Rounded to the nearest tenth; totals may not add up to 100%.
* Male and female percentages are calculated using the total number of employees in each age group as the denominator, reflecting the gender composition of each age group.

Global Full-Time Employee Gender Structure (by Region)



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance

7.1 Human Capital

- 7.2 Remuneration and Benefits
- 7.3 Diverse Development
- 7.4 Occupational Safety

8. Social Prosperity

About This Report

Appendix

Workforce Diversity Structure

In 2025, the local hiring rate for full-time employees at MPI Corporation in Taiwan was 99.95%. This reflects the Company’s long-term commitment to local talent development, continually creating job opportunities and contributing to regional economic development.

In terms of diverse talent development, indigenous employees account for 0.39%, employees with disabilities account for 0.88%, and foreign employees requiring a work visa (VISA) account for 0.05%. Moreover, in 2025, there were 250 management positions, including 49 held by women, accounting for 19.6% of the total. This reflects the Company’s ongoing commitment to developing female talent and fostering greater diversity among its management workforce. MPI Corporation values the recruitment, cultivation, and development of diverse talent, continuously promoting a workplace culture of diversity, equity, and inclusion (DEI) to foster an equal and welcoming employment environment.

In 2025, MPI Corporation did not hire any foreign migrant workers through manpower agencies in Taiwan. All hiring procedures were conducted in accordance with the Labor Standards Act, the Employment Service Act, and relevant regulations, ensuring legal, transparent employment relationships and respect for human rights. The Company continues to refine its human resource management system and incorporates the concept of diversity and inclusion into its talent recruitment, training, and development mechanisms to create a fair, respectful, and non-discriminatory workplace environment, promoting mutual growth for both employees and the Company.

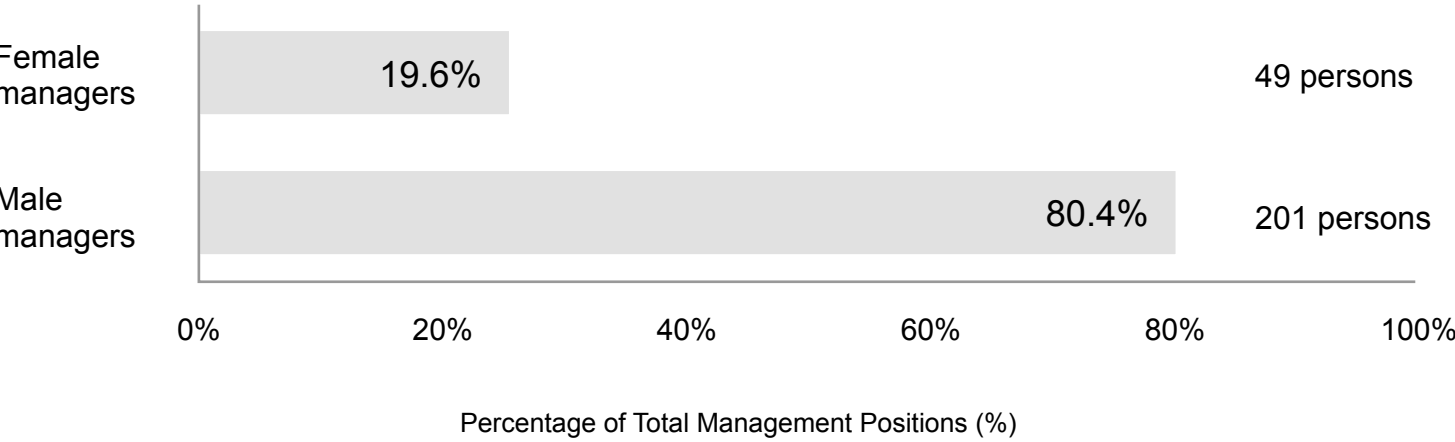
Overview of Recruitment and Retention Status

MPI Corporation has established a comprehensive talent recruitment and retention system, dedicated to attracting outstanding talent and providing opportunities for diversity, with the goal of achieving mutual growth and co-creating value with its employees. At the same time, the Company respects employees’ personal career planning and development choices, supporting them in making career transitions based on their individual needs.

In 2025, MPI Corporation hired a total of 358 new hires, of whom 226 were male and 132 were female. Broken down by age group, there were 204 new hires under the age of 30, 152 between 30 and 50, and two over 50. The Company continues to invest in cultivating young talent while balancing the recruitment and development of professionals across all age groups. In the same year, a total of 136 employees left the Company (including eight who reached retirement age), consisting of 88 males and 48 females. The full-time employee turnover rate was 6.65%, and the full-time employee turnover rate for those with less than one year of service was 3.76%. The full-time employee turnover rate in 2025 decreased from the 7.84% recorded in 2024. The main reason for the difference lies in the variation in the statistical scope between the two years. The 2024 turnover rate calculation included short-term (summer) contract personnel, counting those whose contracts expired and who subsequently left the Company. Conversely, the 2025 statistics only accounted for the turnover of full-time employees and excluded short-term (summer) contract personnel from the scope of calculation, resulting in a relatively lower turnover rate.

To continuously optimize talent management, the Company conducts exit interviews with departing employees. During these interviews, direct supervisors gather insights into their reasons for leaving, feedback on their work, and suggestions for improvement. This feedback serves as a reference to refine subsequent human resource management, organizational development, and employee care measures, thereby continuously enhancing recruitment, training, and retention mechanisms. We aim to build an attractive and growth-oriented workplace environment to enhance talent competitiveness and support corporate sustainable development goals.

Gender Distribution of Management Positions in 2025



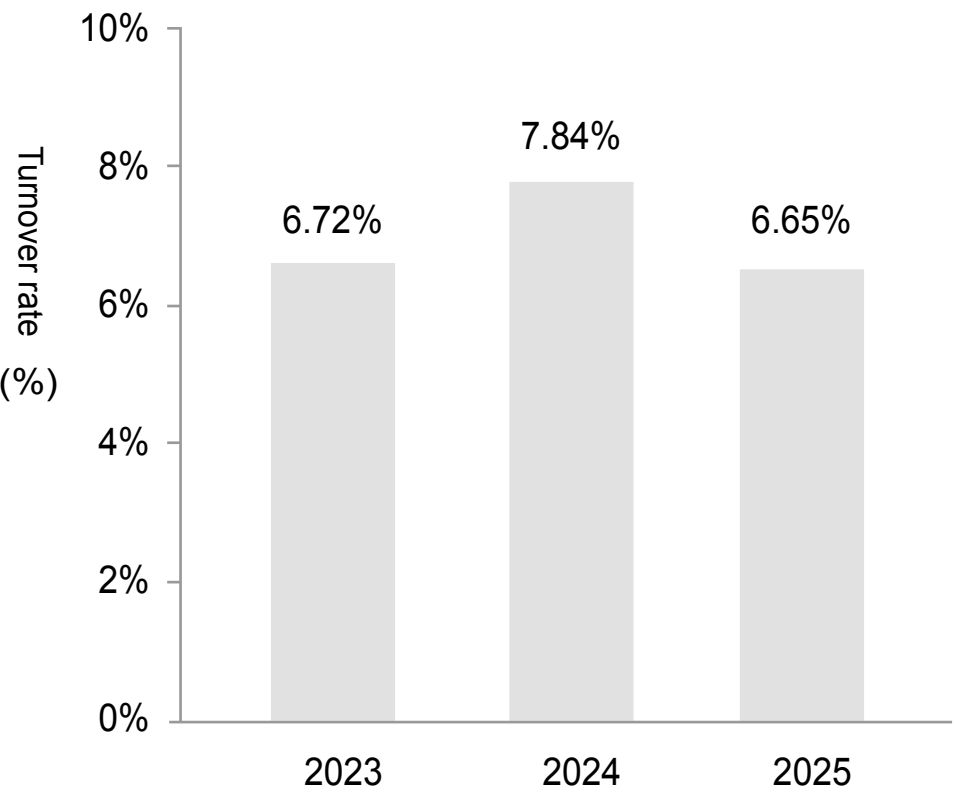
*Employee diversity structure data only covers MPI Corporation and excludes CLIC Corporation and MPI Suzhou.

Percentage of regular employees by nationality

Total number of employees	Percentage of total
Citizens	99.95%
Foreigners	0.05%

*Foreign employees refer to employees who are required to apply for a work visa in their country of employment.

MPI Corporation Employee Turnover in the Past Three Years



*The chart only shows the number of employee resignations at MPI Corporation over the past three years and excludes CLIC Corporation and MPI Suzhou
*The turnover rate for 2024 included short-term (summer) contract personnel, while the 2025 data reflects only full-time employees. Consequently, the difference in statistical scope should be taken into account when comparing these figures.

New hires

	Region		Male	Female	Overall
Full-time employees (Region)	Taiwan	MPI Corporation	226 (63.1%)	132 (36.9%)	358 (55.2%)
	Taiwan	CLIC Corporation	54 (66.7%)	27 (33.3%)	81 (12.5%)
	China	MPI Suzhou	147 (70.3%)	62 (29.7%)	209 (32.3%)

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance

7.1 Human Capital

- 7.2 Remuneration and Benefits
 - 7.3 Diverse Development
 - 7.4 Occupational Safety
 - 8. Social Prosperity
- About This Report
- Appendix

Labor-management agreement

MPI Corporation is committed to creating a harmonious and equitable communication platform between employees and the Company. Valuing employee voices and opinions, the Company has established diverse and open communication channels. These include labor-management meetings, EWC, employee internal feedback mailbox, employee satisfaction surveys, ESG mailbox, complaint hotlines and email, Occupational Safety and Health Committee, bulletin boards in various areas, and the HR mailbox, all serving as crucial bridges for communication and exchange between labor and management.

Employees may submit suggestions, complaints, or inquiries through the aforementioned channels, either openly or anonymously. The Company is dedicated to enforcing strict confidentiality protocols and anti-retaliation protection. This mechanism ensures that employees can freely express opinions and needs in a safe environment, thereby safeguarding their legitimate interests.

Through a continuous and effective communication mechanism, MPI Corporation encourages employees to actively engage in Company affairs, enhancing labor-management trust and organizational identity. By embedding an open, transparent, and respectful communication culture into its corporate operations, the Company collaborates with its employees to foster a friendly and cohesive work environment.

Types of Employee Communication Channels

Communication Channels



Bulletin boards in various areas



Employee Internal Opinion Box



Complaint Hotline and Email



ESG mailbox



HR mailbox



Employee Satisfaction Survey



Occupational Safety and Health Committee Meeting



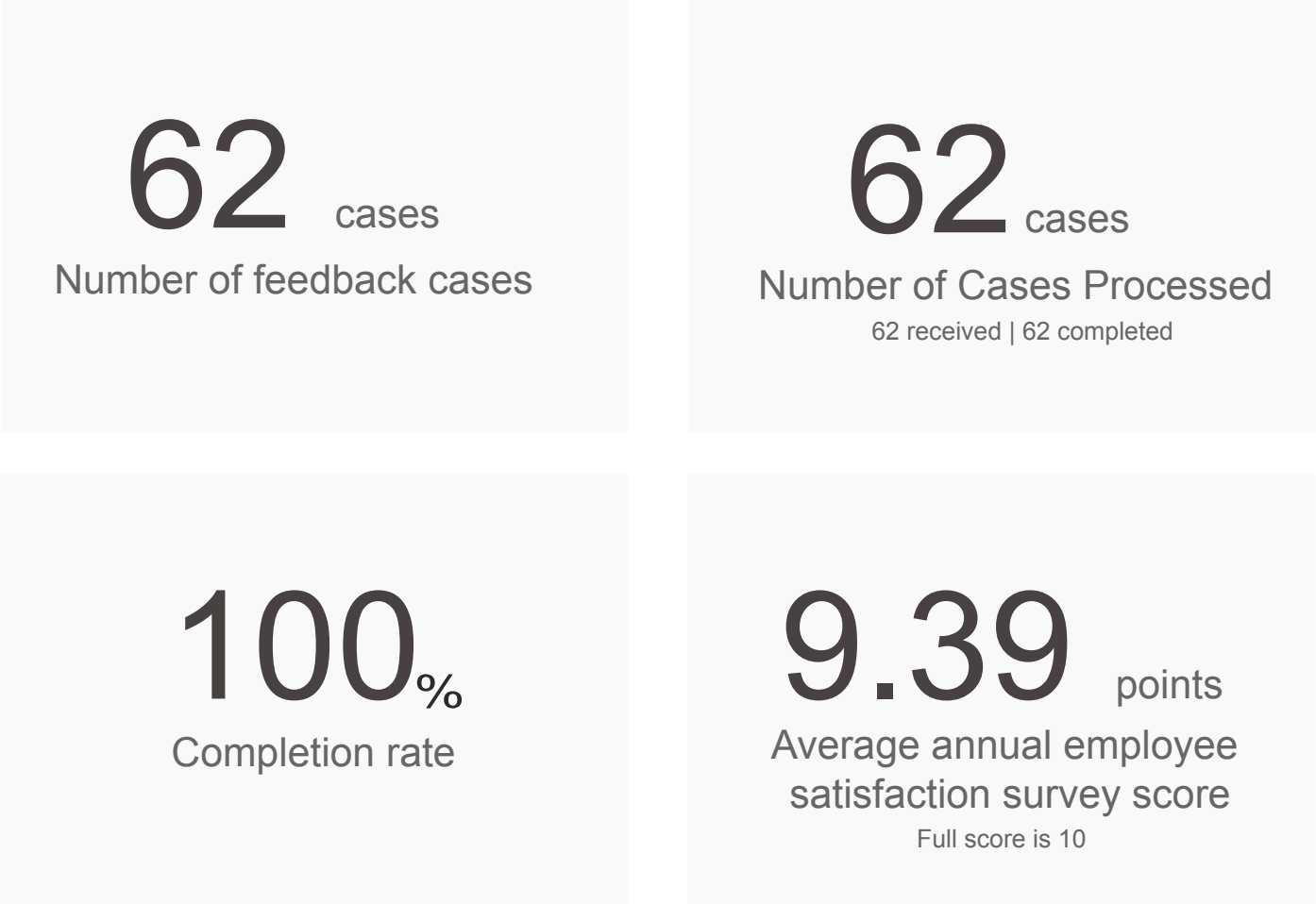
EWC Meeting



Labor-management meeting

2025 MPI Corporation Employee Feedback Statistics

Communication Channels | Employee Opinion Survey



*The scope of statistics covers the results of the employee opinion survey conducted by MPI Corporation, excluding CLIC Corporation and MPI Suzhou

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance

7.2 Remuneration and Benefits

7.2 Remuneration and Benefits

Equal and Competitive Remuneration

MPI Corporation values talent retention and development, committing itself to offering competitive compensation and a comprehensive employee benefits system. The Company’s salary standards are based on local regulations and the principles of fairness and impartiality. Employees’ compensation is not affected by gender, race, language, religion, age, political affiliation, marital status, or other conditions. Upholding equal employment opportunities and principles of non-discrimination, the salary adjustment strategy is structured around the Company’s operating performance, individual performance, job type, and job band, with flexible adjustments made by taking into account various aspects to recognize individual contributions and promote organizational performance. Over the past three years, the median salary of non-managerial employees at MPI Corporation has consistently remained stable and shown positive growth, demonstrating the Company’s long-term commitment to offering competitive remuneration. In accordance with Article 19 of the Company’s Articles of Incorporation, if there is profit before tax, MPI Corporation shall allocate 0.1% to 15% of the annual profit as employee remuneration. Over the past three years, the average employee contribution rate ranged between 8% and 11%, reflecting the Company’s strong commitment to sharing operational achievements with its workforce and implementing an effective profit-sharing mechanism. In terms of employee benefits, the Company continues to invest resources in providing comprehensive insurance, health checkups, annual festival subsidies, group activities, leave systems, and employee assistance measures. Related expenses have steadily increased year by year, showcasing the Company’s commitment to giving back to its employees, and implementing sound human resource policies in an attempt to encourage talent to grow with the Company.

In 2025, the ratio of the highest-paid individual’s annual total compensation to the median annual total compensation of all employees, excluding the highest-paid individual, was 24.2. The ratio of the percentage increase in the highest-paid individual’s annual total compensation to the percentage increase in the median annual total compensation of all employees, excluding the highest-paid individual, was 3.64. This variation in the ratio is mainly driven by differences in the scope of duties, management responsibilities, and performance incentive mechanisms across different job bands. The Company’s compensation system is established based on job content, performance, and market compensation levels, without discrimination based on gender, age, or other personal characteristics.

Ratio of non-managerial employee compensation to median compensation

In response to regulatory requirements to disclose the salary information of non-managerial full-time employees, the average salary of non-managerial full-time employees and the median salary at MPI Corporation in 2025 were NTD 1,690 thousand and NTD 1,501 thousand, respectively. In 2025, the average salary of non-managerial full-time employees and the median salary increased compared to the previous year. This was mainly because the Company adjusted salaries based on its operating conditions and compensation policy, and continued to review market compensation levels to maintain talent competitiveness and enhance employee retention.

Annual total compensation ratio

Organizational	MPI Corporation
Ratio of the highest annual remuneration to the median annual remuneration	24.2
Ratio of the highest total annual remuneration to the median total annual remuneration	3.64

*This table discloses the compensation information of MPI Corporation only, excluding employee data for CLIC Corporation and MPI Suzhou

Gender Pay Ratio by Job Level (Female : Male)

Region	Organizational	Management positions	Non-managerial employees
Taiwan	MPI Corporation	1 : 1	1 : 1
Taiwan	CLIC Corporation	1 : 1.2	1 : 1.18
China	MPI Suzhou	1 : 1.12	1 : 0.96

Ratio of Entry-Level Employee Starting Salary to Local Minimum Wage (Male/Female: Local Minimum Wage Ratio)

Region	Organizational	Male entry-level employees	Female entry-level employees
Taiwan	MPI Corporation	1 : 1	1 : 1
Taiwan	CLIC Corporation	1 : 0.82	1 : 0.89
China	MPI Suzhou	1 : 0.59	1 : 0.59

*In 2025, the statutory minimum monthly wage and hourly wage in Taiwan were set at NTD 28,590 and NTD 190, respectively, while the statutory minimum monthly wage and hourly wage in Suzhou, China were RMB 2,490 and RMB 24, respectively.

	2023		2024		2025	
	Total	Growth	Total	Growth	Total	Growth
Mean employee salary	1,216	0.50%	1,453	19.49%	1,636	12.59%
Mean annual total compensation for non-management full-time employees	1,326	4.74%	1,576	18.85%	1,690	7.23%
Median annual total compensation for non-management full-time employees	1,167	5.80%	1,332	14.14%	1,501	12.69%

*The scope of this table is limited to the salary information of full-time, non-managerial employees of MPI Corporation over the past three years, excluding employee data of CLIC Corporation and MPI Suzhou

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
 - 7.1 Human Capital

7.2 Remuneration and Benefits

- 7.3 Diverse Development
- 7.4 Occupational Safety

8. Social Prosperity

About This Report

Appendix

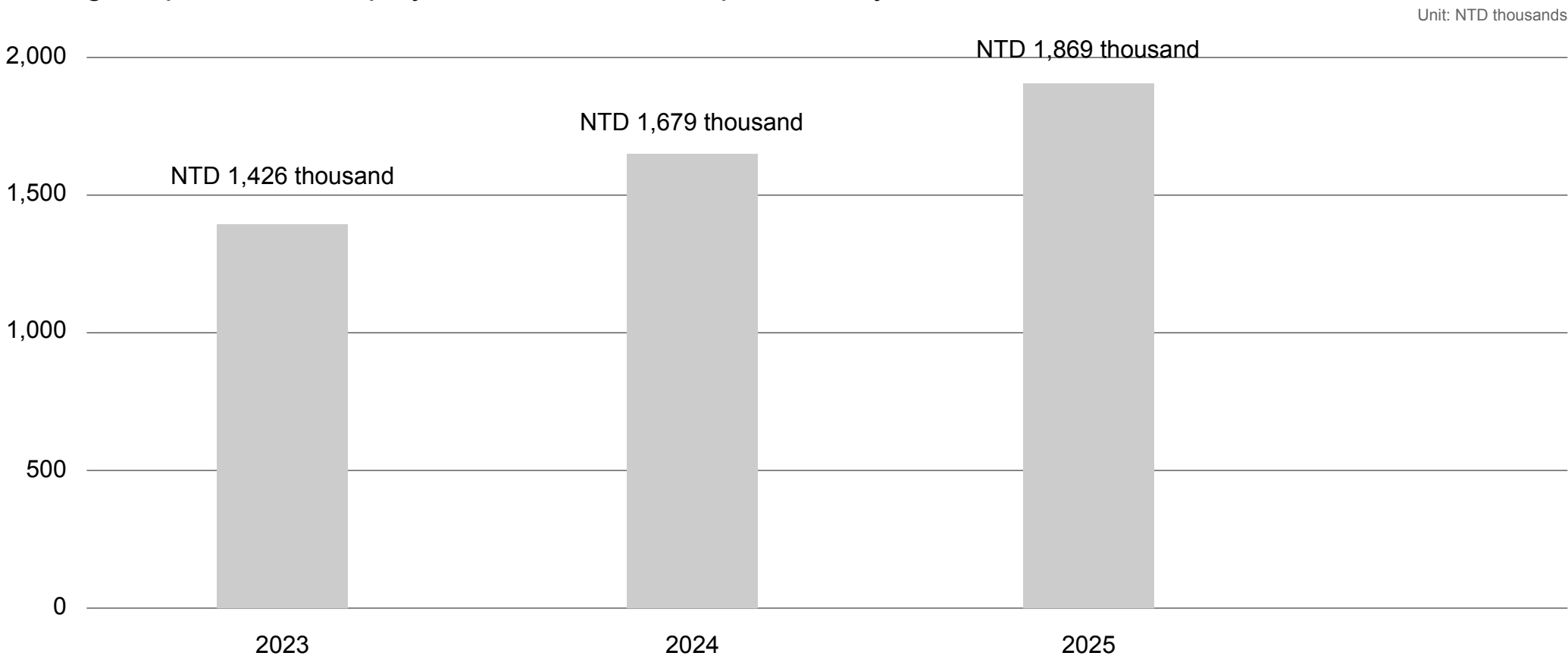
Comprehensive Employee Benefits Measures

To enhance employee cohesion and market competitiveness, MPI Corporation continues fostering a workplace culture that supports work-life balance through a comprehensive welfare system. The Company has established an “Employee Welfare Committee,” consisting of employee representatives, which convenes regularly to plan and review annual welfare programs. These initiatives are designed to address employee needs. The benefits and measures are multifaceted. In addition to basic benefits such as labor/health insurance, group insurance, and health checkups, the Company also provides diverse employee activities and support programs. In addition to annual year-end banquets, company trips, and festival celebrations, MPI also partners with numerous stores to offer employees exclusive discounts, thereby enhancing their quality of life and shopping convenience. In addition, each operating unit also flexibly arranges various gatherings, sports events, team exchanges, and other activities according to the nature of operations and regional characteristics to promote interdepartmental team cohesion. Through a systematic and voluntary welfare mechanism, MPI Corporation supports employees’ physical and mental well-being across daily life, psychological health, and social engagement, achieving mutual benefit and shared prosperity for both the Company and its employees.

Employee benefit investment outcomes and participation status

As the Company grows steadily, MPI Corporation continues to expand its investment in employee welfare activities to reward its employees with diverse benefits. In 2025, the total amount of employee travel subsidies reached NTD 19,118 thousand, with a total of 1,115 participants, demonstrating high employee engagement and the Company’s continued investment in employee benefits. Except for travel, 29,832 participants received total subsidies of NTD 59,266 thousand for other employee welfare activities, such as festival events, gatherings, and Family Day. Enhance overall workplace happiness and a sense of belonging through substantial resource investment. We continue to care for employee needs through a comprehensive benefits system, creating a supportive and cohesive work environment.

Average expenses on employee benefits over the past three years



A comprehensive benefits system that exceeds regulatory requirements

Compensation and Rewards	Health care	Work-Life Balance	Environmentally Friendly
• Gift vouchers for the three major holidays and employee birthdays • Performance and Year-End Bonuses • Regular salary adjustments • Product Vouchers and Activity Participation Bonuses • Employee share ownership trust (ESOT) • English and Japanese Proficiency Test Bonus	• Free annual health checkup • Twice-monthly physician health consultations • Twice-monthly mental stress relief consultation • Group Insurance for Employees and Dependents • Cancer screening • Influenza vaccination • Hospitalization, condolence money, and relief assistance	• Flexible Paid Leave • Domestic and international travel subsidies • Book Allowance • Recreation and Entertainment Allowance • Contracted stores • Club Activities	• Complimentary meals are provided (breakfast, lunch, dinner, and late-night snacks) • Dormitory Subsidies • Free car and motorcycle parking • Gym/Aerobics • Classroom/Library/Badminton Court • Complimentary coffee machines and tea selection • Reserved parking for mothers



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance

7.1 Human Capital

7.2 Remuneration and Benefits

7.3 Diverse Development

7.4 Occupational Safety

8. Social Prosperity

About This Report

Appendix

Retirement benefits system

MPI Corporation has established a comprehensive retirement system in accordance with the laws and regulations of its operating locations, ensuring that employees enjoy appropriate retirement protection both during their careers and after retirement. This reflects the Company’s commitment to safeguarding its employees’ long-term welfare and rights. All full-time employees of the Company participate in the relevant pension plans in accordance with the law, which provide a stable and comprehensive retirement protection mechanism through systematic management.

In Taiwan, the parent company and subsidiaries contribute to employee pensions in accordance with the Labor Standards Act and the Labor Pension Act, adopting different management methods based on whether employees are under the old or new system, with July 1, 2005, as the transition date. The Company allocates a portion of the monthly salary of employees under the old system to a pension reserve account according to regulations. The Employee Pension Reserve Supervisory Committee oversees fund operations and retirement procedures, ensuring complete transparency, fairness, and long-term fund sustainability. For employees under the new system, the Company contributes 6% of their monthly salary to individual pension accounts, which are managed by the government to guarantee fund security. For overseas subsidiaries, the pension or retirement insurance system is administered in accordance with local laws and regulations. A certain percentage of the total employee salary is contributed monthly to local competent authorities or retirement insurance agencies for management, ensuring that all operating locations comply with local regulatory requirements and provide employees with a consistent and comprehensive retirement protection mechanism.

Looking ahead, MPI Corporation will continue to improve its retirement benefits system to help employees build robust retirement security, enhancing their sense of security and trust in the future, while creating an attractive, supportive, and sustainable environment for talent.

Retirement System	
Old System	New System
In accordance with the Labor Standards Act and the Labor Pension Act, employees in Taiwan hired on or before June 30, 2005, are entitled to pension benefits under the old pension system based on their years of service. Employees who were hired on or after July 1, 2005, are entitled to pension benefits under the new pension system based on their years of service.	
Allocation of Funds	
In accordance with the “Labor Standards Act,” 2% of the total monthly salary is contributed to the labor retirement reserve fund account at the Bank of Taiwan. As of the end of 2025, the labor retirement reserve fund account accumulated balance was NTD 134,730 thousand.	In accordance with the “Labor Pension Act,” 6% of an employee’s total monthly salary is contributed to their “individual labor pension account” at the Bureau of Labor Insurance. As of the end of 2025, contributed pension amounted to NTD 113,265 thousand.

*Please refer to the 2025 shareholders' annual report for details on the pension contribution amount.

	Item	Allocation of Funds
MPI Corporation	Employee Retirement Contribution as a Percentage of Compensation	0.74%
MPI Corporation	Company Retirement Contribution as a Percentage of Compensation	2.83%
CLIC Corporation	Employee Retirement Contribution as a Percentage of Compensation	1.67%
CLIC Corporation	Company Retirement Contribution as a Percentage of Compensation	6%
MPI Suzhou	Employee Retirement Contribution as a Percentage of Compensation	Complied with local legal requirements
MPI Suzhou	Company Retirement Contribution as a Percentage of Compensation	Complied with local legal requirements

From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
- 7.1 Human Capital

7.2 Remuneration and Benefits

- 7.3 Diverse Development
- 7.4 Occupational Safety

8. Social Prosperity

About This Report

Appendix

Family-Friendly Workplace

MPI Corporation safeguards the work-life balance of all employees. In accordance with the statutory rights granted by the Gender Equality in Employment Act, the Company offers employees family care-related leave such as paternity leave and parental leave, and promotes a gender-equal, inclusive workplace through systematic policies and cultural initiatives. The Company implements a gender-neutral, family-supportive policy, encouraging employees to utilize parental and caregiving resources while balancing work and family life, and ensures their employment rights during leave and upon returning to work. In addition to statutory leave, we also offer maternity benefits, psychological counseling, and spiritual support services to help employees maintain their physical and mental well-being and work stability when welcoming a new child and caring for their family. MPI Corporation will continue its workplace-friendly policies, expanding its care to include issues such as eldercare and childcare, and work with employees to create a stable, secure, and sustainable work environment for long-term development.

In addition, MPI Suzhou provides parental leave systems and protection measures in accordance with local legal requirements. In 2025, a total of 19 employees applied for and took parental leave (including 15 males and 4 females), with both the reinstatement rate and retention rate reaching 100%. This demonstrates the Company’s commitment to supporting employees’ family care needs and helping them achieve a healthy balance between parenting and career development. In accordance with relevant laws and regulations, CLIC Corporation also provides parental leave without pay and other family care measures to support employees in balancing work and family life.

Parental leave and paternity leave in 2025

Item	Male	Female	Total
Number of employees eligible for parental leave without pay in 2025	118	52	170
Number of employees who actually applied for parental leave without pay in 2025	6	19	25
Number of people expected to return to work in 2025 (a)	5	14	19
Number of employees who returned to work in 2025 (b)	4	13	17
Number of employees who returned from parental leave in the previous year (2024) (c)	3	12	15
Number of employees who returned from parental leave and remained employed for 12 months (d)	3	10	13
Return to work rate (b/a)	80.0%	92.9%	89.5%
Retention rate (d/c)	100%	83%	86.7%

*The data in this section discloses the information of MPI Corporation (Taiwan) only, excluding CLIC Corporation and MPI Suzhou

From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
- 7.1 Human Capital
- 7.2 Remuneration and Benefits
- 7.3 Diverse Development
- 7.4 Occupational Safety
8. Social Prosperity
- About This Report
- Appendix

7.3 Diverse Development

Development and Training

In line with our overall operational guidelines and long-term development strategies, MPI Corporation is committed to developing diverse learning programs tailored to the needs of individuals and the organization, while implementing a systematic talent development system to enhance organizational capabilities and foster employees’ career development. The Company’s training programs include various learning courses conducted internally, jointly organized with professional institutions, or supported by external partners. The training system is divided into three categories: functional, hierarchical, and self-enlightenment types. The course content covers diverse aspects such as quality management, occupational safety and environmental protection, information security, firefighting training, general education, Japanese and English studies, expert lectures, and on-the-job graduate studies. This system assists employees in building a solid knowledge foundation, bolstering legal awareness, and improving their professional skills. In addition, the Company organized workplace misconduct prevention education and training for supervisors. Through case studies and practical management courses, the program enhanced supervisors’ workplace risk identification, communication, and conflict resolution skills, further fostering a workplace culture of respect, diversity, and friendliness. The Company’s operating centers also provide various internal technical training programs to develop the professional skills of manufacturing personnel. These practical, hands-on courses help front-line employees improve their operational efficiency and troubleshooting abilities, which in turn strengthens overall production yield and precision. The courses cover topics such as electrical testing, material identification, probe card design and manufacturing, testing engineering practice, on-machine operation, integrated testing processes, equipment and machine software operation, verification technology, burn-in application, and basic system operation.

MPI Corporation will continue to refine its talent development strategy, optimize its functional structure and learning resource platform, and promote digital learning and an internal lecturer system. Furthermore, it will cultivate a flexible, innovative, and autonomous learning culture to help employees and the Company grow together. The philosophy of mutual growth between employees and the Company is also reflected in the operations of CLIC Corporation and MPI Suzhou.

Furthermore, the Company conducts annual employee performance evaluations, assessing work outcomes, behavioral performance, and capability development, while providing specific feedback and recommendations to support employee growth. The results of performance evaluations provide a basis for compensation, career advancement, and talent deployment, while also informing the allocation of training resources and talent development plans. In doing so, the Company enhances employee engagement and fosters ongoing individual growth and sustainable organizational development.

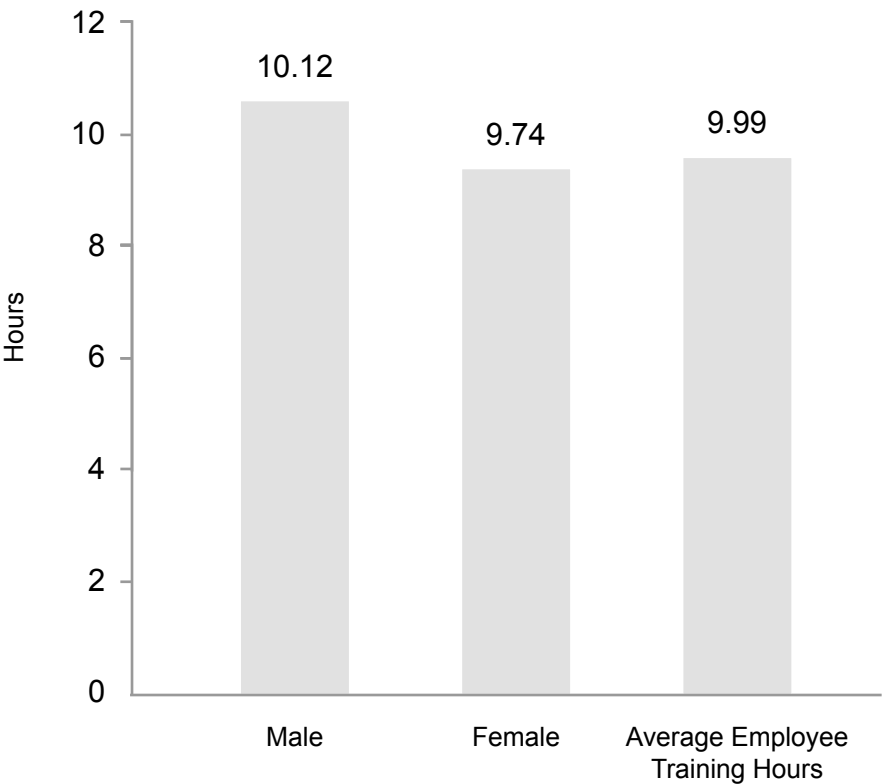


Education and Training in 2025

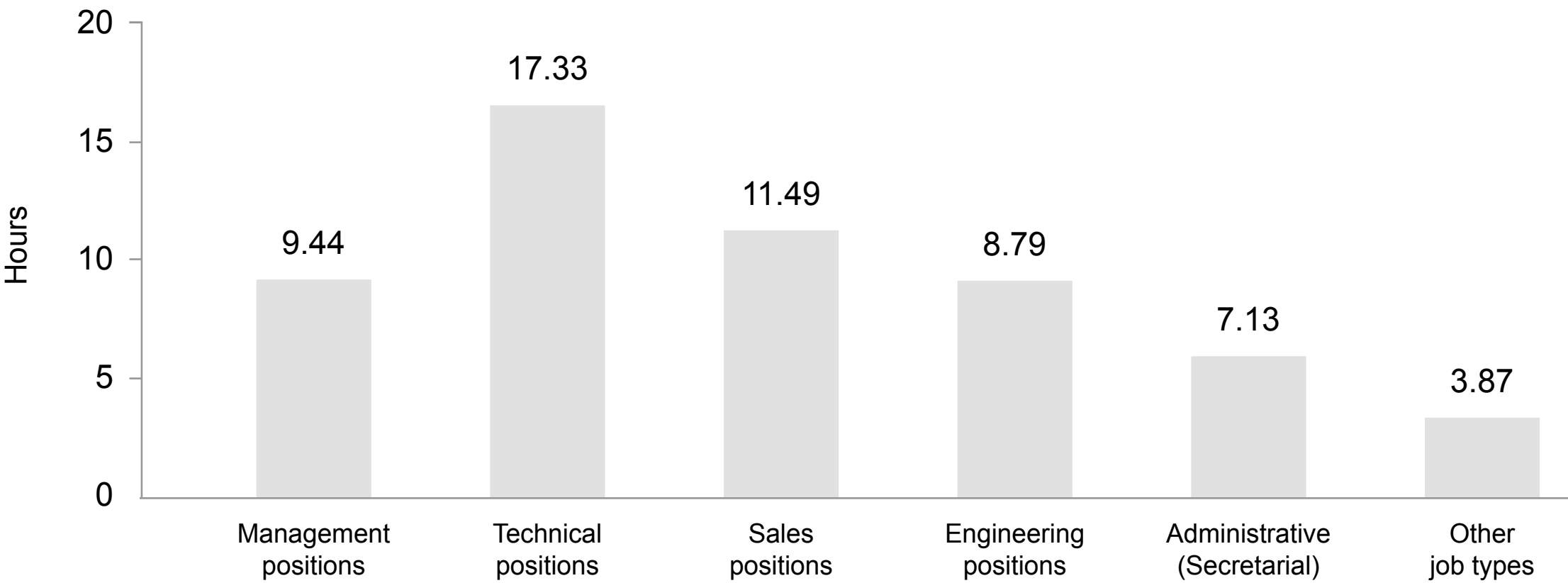
Unit: NTD

Item	Shift	Number of participants	Total expenses
New Employee Training	5	369	0
Professional Competency Training	290	2,314	2,106,014
Management Competency Training	6	67	562,830
General Education Training	199	5,594	160,215
Self-Motivation Training	14	238	898,251
CLIC Corporation	4	70	225,965
MPI Suzhou	40	559	1,538,714
Group Total	553	9,211	5,491,989

Average Employee Training Hours (by Gender)



Average Employee Training Hours (by Position)



* Chart of average employee training hours (by job category and gender). The scope of statistics covers MPI Corporation, excluding CLIC Corporation and MPI Suzhou.
* CLIC Corporation and MPI Suzhou also organize training sessions based on the needs of each location, continuing to promote talent cultivation and professional capability development.

From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

7.1

Human Capital

7.2

Remuneration and Benefits

7.3

Diverse Development

7.4

Occupational Safety

8.

Social Prosperity

About This Report

Appendix

7.4 Occupational Safety

Occupational Health and Safety Management

Establishing a safe and healthy work environment is the primary condition for creating a friendly workplace. In 2016, MPI Corporation adopted the OHSAS 18001 Occupational Safety and Health Management System, and successfully transitioned to and obtained ISO 45001:2018 certification in 2020. The Company continued to renew its third-party certification in 2025, valid through August 31, 2028, demonstrating its commitment to safety and the stable implementation of its safety management system. There are a total of 2,035 employees at MPI Corporation, with 73 non-employees. The Labor Safety Office and other dedicated units are responsible for promoting the occupational safety and health system, providing education and training, and overseeing daily operations and management measures. This includes hazard identification, risk assessment, accident prevention, and internal and external communication, as well as other important aspects, to continue enhancing occupational safety management performance.

The Company has established an “Occupational Safety and Health Committee” in compliance with the Occupational Safety and Health Act. Chaired by the President and joined by department heads and employee representatives, the Committee ensures broad participation, with labor representatives accounting for more than one-third of its members. The Committee meets quarterly to review policy implementation and discuss relevant issues, ensuring a two-way connection between decision-making and execution. In terms of system implementation, the Company has established a “Safety, Environmental Protection, and Energy Conservation Task Force” comprised of teams from various units to implement the Company’s occupational safety policy according to actual operational conditions. The Company has established the “Employee Safety and Health Code of Conduct,” “Emergency Response Procedures,” and “Contractor Safety Management Regulations,” and regularly conducts training, self-inspection, and accident response drills for employees. Through drills and awareness campaigns, employees’ risk identification and emergency response capability are improved, ensuring that appropriate measures can be taken quickly and effectively in the event of an accident.

MPI Corporation continues to enhance its occupational safety and health management by aligning regulatory requirements and management systems with practical needs. The Company is dedicated to creating a safe, healthy, and compliant work environment where employees can focus on their work with peace of mind in a stable workplace, thereby striving toward the goals of zero accidents and sustainable operation. In addition, MPI Corporation extends these management concepts and practices to its group subsidiaries to jointly foster a sound safety culture and elevate overall sustainable competitiveness.

Scope of Occupational Safety and Health Management System

The Company has established an occupational safety and health management system at the following operating locations, which has been verified by an external third party. The management system standards adopted, the number of workers covered, and the corresponding percentages for each operating location are shown in the table below:

Although CLIC Corporation and MPI Suzhou were not included in the scope of ISO 45001 certification, their occupational safety and health management operations were carried out in accordance with the parent company’s relevant systems, management regulations, and operating standards to continuously implement occupational safety and health management requirements.

Occupational Safety and Health Committee

In accordance with the Occupational Safety and Health Act, MPI Corporation has established an Occupational Safety and Health Committee composed of labor and management representatives. Non-managerial representatives account for 55.3% of the Committee, while managerial representatives make up 44.7%, meaning the proportion of labor representatives exceeds statutory requirements. The Committee meets quarterly, serving as a vital platform for labor and management to communicate on occupational safety and health issues. It is responsible for reviewing the occupational safety and health management system, occupational accident investigations, and improvement measures, as well as discussing and exchanging ideas on implementation progress to continuously enhance worker engagement and foster a culture of occupational safety.

The Occupational Safety and Health Committee of MPI Corporation is composed of labor and management. The Committee consists of 38 members, with the President serving as the chairperson, and labor representatives accounting for 55.3% of the total membership. The Occupational Safety and Health Committee meets quarterly to review the Company’s occupational safety and health management regulations, the effectiveness of various management procedures, the occupational safety and health education and training plan, and occupational accident investigation reports.

Based on the occupational safety and health management system framework, MPI Corporation introduces the PDCA (Plan-Do-Check-Act) cycle principles to establish a safety and health management system covering the plant area. This system is applicable to workplaces, work activities, product manufacturing processes, and service processes. It aims to identify potential risks, implement preventive measures, and continuously improve safety and health performance, ensuring employees work in a safe and healthy environment.

Occupational Safety and Health Policy

- Comply with laws and regulations, including commitment to environmental protection, occupational safety and health, and energy.
- Prevent injuries and illnesses to promote safety and health.
- Implement pollution prevention, GHG reduction, and mitigation of environmental impact.
- Encourage participation of all employees, and communicate externally in a proactive manner.
- Provide necessary resources to achieve the goals and targets of environment, occupational safety and health, and energy.
- Purchase energy-efficient products and make designs that can improve energy performance.
- Continuously improve performance and ensure sustainable operations.

Operating locations	Occupational Safety and Health Management System Certification Standards	Applicable Scenarios	Scope of workers covered				Excluded Worker Types
			Number of employees	Percentage (%)	Number of external workers	Percentage (%)	
MPI Corporation	ISO45001:2018	All plants	2,035	100%	73	100%	N/A
CLIC Corporation	In accordance with the parent Company's operating standards	Office	81	-	1	-	N/A
MPI Suzhou	Adhere to local regulatory standards	All plants	209	-	3	-	N/A

From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance

7.1 Human Capital

7.2 Remuneration and Benefits

7.3 Diverse Development

7.4 Occupational Safety

8. Social Prosperity
- About This Report
- Appendix

Occupational Safety and Health Risk Assessment

To continuously reduce occupational accident risks and protect employee safety and health, MPI Corporation has established a comprehensive occupational safety and health management mechanism in accordance with the ISO 45001 occupational health and safety management system and relevant regulatory requirements. Through hazard identification, risk assessment, education and training, the operation of the Occupational Safety and Health Committee, and ongoing improvement measures, MPI Corporation rigorously implements risk management and prevention. The Company conducts monthly occupational safety and health inspections and annual internal audits to regularly review the management system and the implementation effectiveness of improvement measures, while also undergoing annual external audits by third-party certification bodies. The external audit results for 2025 revealed no major non-conformities, indicating that the occupational safety and health management system has remained effective, continuously improving safety management performance as we strive to achieve zero major occupational accidents.

Hazard identification and risk assessment

The Company conducts annual hazard identification and risk assessments to identify potential risks of injury or health hazards to workers (including contractors and subcontractors) in the workplace. The evaluation is based on three indicators – severity (S), probability (P), and control (C) – and the corresponding level is calculated based on the risk value.

According to the internal risk assessment criteria, the Company identifies the following situations as major risk items:

2025 Hazard Identification Materiality Score:

- a. Risk score of 96 or above, occurrence probability of 4, and risk control effectiveness of 3 or above
- b. Severity score of 8 or above, occurrence probability of 4 or above, and risk control effectiveness of 2 or above

In 2025, a total of 31 major occupational safety risks were identified. Corresponding control measures and improvement actions were established for each risk and incorporated into the annual occupational safety management implementation plan. Improvement effectiveness is continuously tracked to ensure risks remain within acceptable limits.

Operating locations	Hazard Type	Control Measures
MPI Corporation	Chemical exposure, corrosion, lung burns, poisoning	SDS, local exhaust ventilation, PPE, chemical management
MPI Corporation	Falls, slips, collisions, impacts	Hazard Identification, Risk Assessment, and Improvement Measures
MPI Corporation	Ergonomic Hazards, Eye Strain	Ergonomic Improvements, Job Rotation

Education and training theme	Shift	Total Headcount
General training	59	359
Self-defense firefighting team	7	274
Civil defense and firefighting teams	1	45
Basic Life-Saving Skills (CPR and AED)	1	42
Toxic chemical accident drill and training	2	24
Defensive Driving Seminar for Traffic Safety	9	1492
Occupational Safety and Environmental Safety Professional Training	98	152

Occupational Safety and Health Education and Training

Occupational safety education and training are the foundation for enhancing employees’ safety awareness and self-protection capabilities. MPI Corporation implements systematic and regular occupational safety training to enhance employees’ hazard identification capabilities and strengthen their awareness of workplace risk prevention. The course content includes new hire safety and health education, regular retraining for in-service employees, professional training for high-risk operations, emergency response drills, etc. Furthermore, training courses are designed according to job function, exposure risk, and regulatory compliance requirements. By continuously enhancing employees’ ability to proactively identify hazards, implement autonomous management, and adhere to standard operating procedures (SOPs), we are gradually deepening our occupational safety culture and striving toward the goal of zero major occupational accidents.

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance

- 7.1 Human Capital
- 7.2 Remuneration and Benefits
- 7.3 Diverse Development

7.4 Occupational Safety

- 8. Social Prosperity

About This Report

Appendix

Hazard Identification and Environmental Monitoring (Unit: Person-times)

MPI Corporation implements corresponding control measures annually based on identification and monitoring results to mitigate hazard risks.

Incident Type	2024	2025
Physical Hazards	8	18
Chemical Hazards	19	6
Biological Hazards	1	0
Ergonomic Hazards	29	6
Jig-related hazards	0	1
Psychosocial hazard	0	0
Total	57	31

Hazard classification	Total number of cases
Operating environment monitoring - Dust, noise, organic matters, specialty chemicals	Once every six months
Operating environment monitoring - Lead	Once a year
Periodic inspection of hazardous machines and equipment: Elevators, special equipment for high-pressure gases	Once a year
Electrical equipment inspection	Once every six months
Self-inspection	Implemented in accordance with the relevant documents and regulations
Fire inspection	Once a year
Radiation	Once a Month

Occupational Health Services and Health Promotion Activities

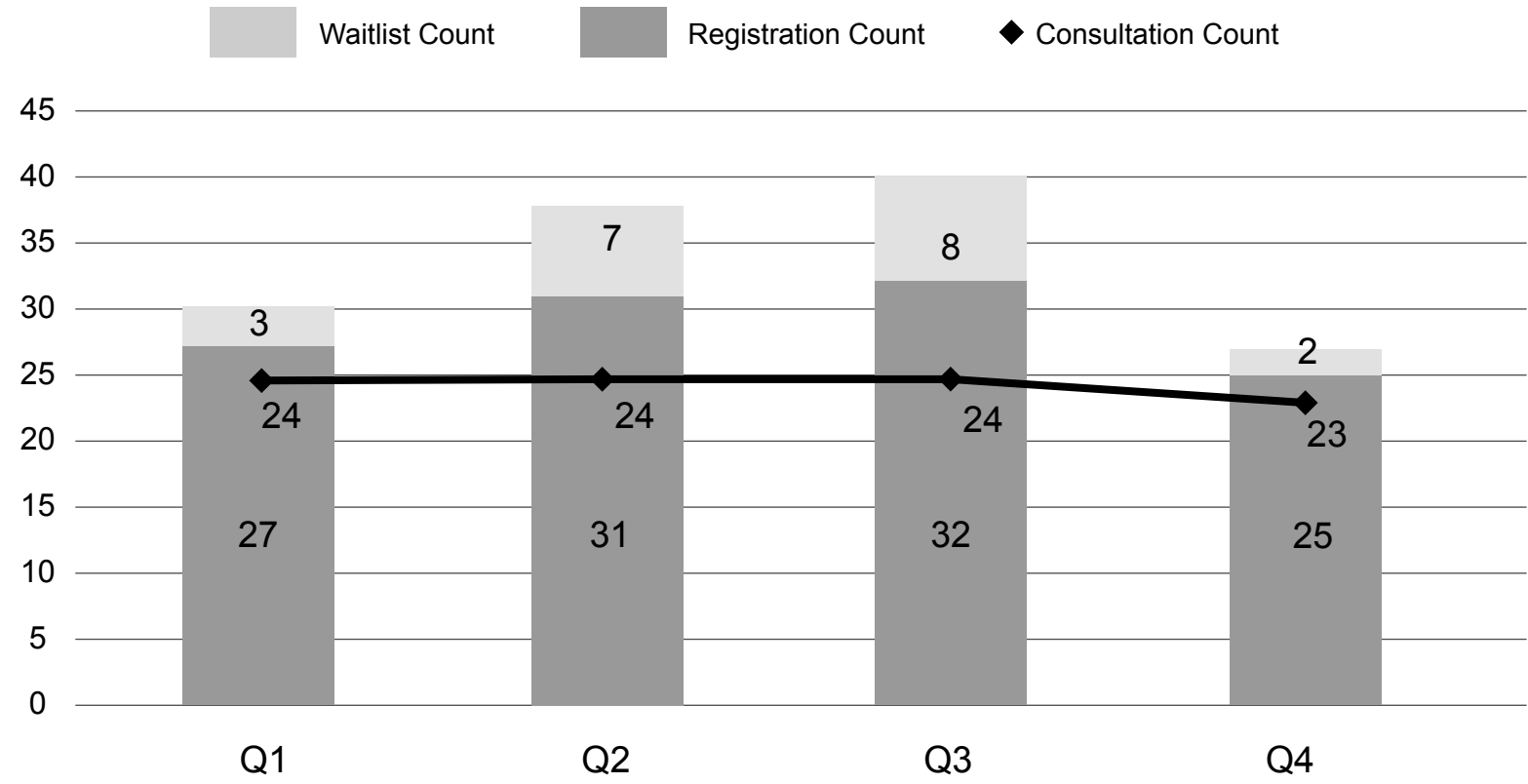
Based on its assessment of the work environment and the nature of tasks, MPI Corporation has identified formaldehyde operations and lead operations as factors that pose significant risks to employees. To minimize exposure to excessive hazardous substances during operations, the Company provides employees with personal protective equipment (PPE). Furthermore, MPI Corporation arranges annual specialized physical checkups and health consultations for employees working in these special environments, tracking their health status on a regular basis to facilitate early intervention and treatment. We also work with clinics and medical institutions to arrange medical checkups and treatment at partner healthcare facilities for employees who exhibit symptoms of occupational illnesses.

In terms of personal health promotion, MPI Corporation provides full-time employees with a subsidy for an annual general health checkup, and tracks and manages those with moderate-to-high abnormal health check results. Based on a comprehensive assessment of employee age, health checkup values from the past three years, and common major illnesses identified in Ministry of Health and Welfare surveys, common personal health risks include physical and psychological risk factors such as cardiovascular disease, hypertension and hypotension, and psychological stress. Therefore, MPI Corporation arranges cancer screening, on-site physician consultation, and mental health counseling every year to safeguard the physical, mental, and spiritual well-being of our employees.

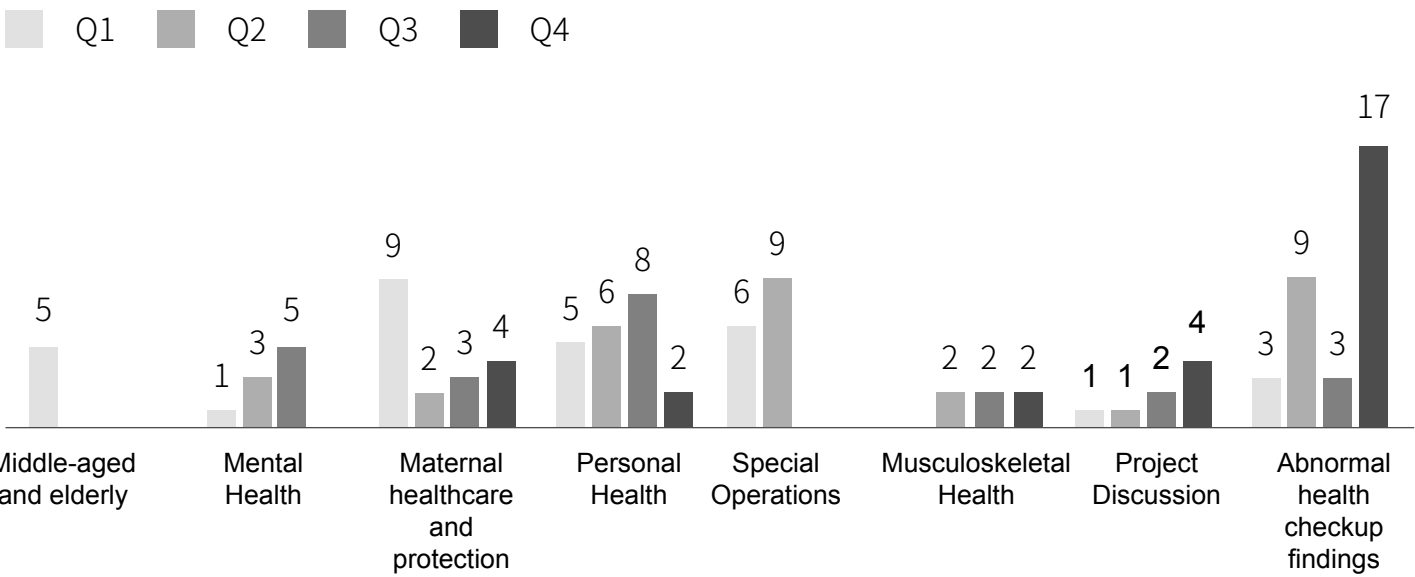
Health promotion activities held in 2025

Health promotion activities	Event Descriptions and Outcomes
Blood drive	Two sessions, 204 bags of blood
Gynecological cancer screening	80 persons
Cancer screening	80 persons
Ergonomic Engineering Improvements for Potential Hazards Course	13 persons
Vaccination	203 persons
Mental Wellness and Stress Relief	Twice a month / 95 people in total

Number of psychological counseling participants by quarter in 2025



Occupational Physician Consultations in 2025



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance

7.1 Human Capital

7.2 Remuneration and Benefits

7.3 Diverse Development

7.4 Occupational Safety
8. Social Prosperity
- About This Report
- Appendix

Occupational Injuries and Illnesses

MPI Corporation has established the occupational safety and health accident standard reporting procedure. When an occupational safety and health incident occurs, the injured person, the supervisor of the workplace, or other personnel present must immediately take necessary emergency response measures in accordance with the safety and health management process and report the incident to the responsible unit. The report should include details such as the nature of the incident, location, injured personnel, circumstances of the accident, and the severity of injuries. Upon receiving an incident notification, the responsible unit activates a corresponding emergency response protocol according to the severity level. When necessary, the unit coordinates with external medical institutions and relevant emergency units to execute joint crisis management. Following an accident, the responsible unit conducts an accident investigation in conjunction with the department where the incident occurred and other relevant units. It conducts a root cause analysis covering the work environment, equipment and facilities, personnel operations, standard operating procedures, and management systems, and formulates corrective and preventive measures. The investigation results and improvement plans will be submitted to the Occupational Safety and Health Committee for review and follow-up. Once the effective implementation of the improvement measures is confirmed, relevant cases and improvement outcomes will be integrated into education, training, and promotional materials. This initiative aims to enhance employees’ risk awareness, continuously improve occupational safety and health management performance, and mitigate the risk of similar accidents recurring.

In 2025, MPI Corporation recorded a total of 27 occupational accidents, which included no major occupational accidents or fatal accidents. Furthermore, the Company incurred no penalties or major violations related to occupational health and safety regulations throughout the year, sustaining a strong occupational safety and health management performance.

In 2025, CLIC Corporation and MPI Suzhou had no occupational accidents, major occupational accidents, or fatal accidents, and continued to maintain a safe and stable working environment.

Employee Occupational Injury and Illness Statistics

Unit: Number of person-times

Statistical Items (Unit)	2025
Number of fatal occupational injuries	0
Percentage of fatal occupational injuries	0
Number of severe occupational injuries	0
Percentage of severe occupational injuries	0
Number of recordable incidents	27 (including 24 traffic accidents)
Recordable incident rate	0.001999034
Number of occupational illness cases	0
Occupational illness frequency rate	0

*The above statistics cover only MPI Corporation, excluding CLIC Corporation and MPI Suzhou.

Analysis of Employee Occupational Injury Incidents Over the Years

All past occupational disaster incidents were minor injury incidents within the factories, and corrective measures as well as enhanced education and training were completed in the respective years.

Unit: Number of person-times

Incident Type	2024	2025
Physical Hazards	0	0
Chemical Hazards	0	0
Biological Hazards	0	0
Ergonomic Hazards	0	1
Mechanical power and jig-related hazards	1	2
Psychosocial hazard	1	0
Total	2	3

*The above statistics cover only MPI Corporation, excluding CLIC Corporation and MPI Suzhou.

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
 - 7.1 Human Capital
 - 7.2 Remuneration and Benefits
 - 7.3 Diverse Development

7.4 Occupational Safety

- 8. Social Prosperity
- About This Report
- Appendix

Contractor safety management

To enhance occupational safety and health risk management and safeguard the safety and health of employees and non-employee workers at MPI Corporation’s facilities, the Company complies with the Occupational Safety and Health Act and applicable regulations. Management documents, including the “Contractor Safety and Health Operation Guide,” have been established to develop a comprehensive contractor safety management system and implementation procedures. Before entering the site to perform work, contractors must complete safety and health education and training and pass the required qualification reviews. During operations, the responsible units conduct site inspections, oversee work activities, and monitor contractor performance. Where necessary, contractors and subcontractors are required to sign an “Environmental, Safety and Health, and Environmental Protection Commitment Letter” to ensure operational safety and environmental quality at the plant. These management measures support ongoing risk prevention and continual improvement.

In 2025, no occupational accidents, major occupational accidents, or fatal accidents occurred among non-employee workers within MPI Corporation’s workplaces, demonstrating that the Company’s occupational safety and health management measures for contractors and other external workers continue to operate effectively.



8. Social Prosperity

8.1 Social Investment	90
8.2 Social Impact	91

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

8.1 Social Investment

8.2 Social Impact

About This Report

Appendix

8.1 Social Investment

Social Investment Strategy

At the core of MPI Corporation’s Sustainability Strategy is the firm belief that corporate growth must foster mutual well-being and prosperity with society. Guided by the principle of “giving back to society,” we are committed to fulfilling our corporate social responsibility. The Company embraces the spirit of the United Nations Sustainable Development Goals (SDGs), using them as a guideline to advance social engagement and amplify our corporate influence.

MPI Corporation continues to address the needs and concerns of stakeholders, including community residents, public welfare organizations, and social organizations, while actively engaging in public welfare activities and participating in social group initiatives. Through donations, sponsorships, and community engagement, we build long-term partnerships and work together to create positive social value.

CLIC Corporation also actively engages in social welfare activities. In 2025, it donated NTD 80,000 to the Taiwan Fund for Children and Families and NTD 50,000 to the Meimen Kungfu Art Troupe, contributing to the care of underprivileged groups and the promotion of culture and arts, respectively. Through these practical actions, the Company demonstrated its commitment to social responsibility and sustainable development.

The Company has long been dedicated to key issues such as caring for disadvantaged groups, health promotion, educational development, community inclusion, and cultural and artistic support. Through concrete actions, the Company is committed to addressing societal needs, promoting social inclusion and resource sharing, and collaborating with partners to foster a friendly, harmonious, and sustainable society.



MPI Corporation’s 2025 Charity Events

Unit: NTD			
Types of Social Engagement	Category	Donating organization	Donations/Charity sale amount
Charitable Donations	Healthcare	NTUH (in support of the medical care talent sustainable development project)	5,000,000
		NTUH Hsin-Chu Branch (Four companies jointly donated an echocardiography machine)	2,082,500
	Total		7,082,500
	Social Contribution	World Peace Association	324,000
		Chinese Fund for Children and Families/Taiwan	180,000
		R.O.C. Salvation Charity Association	29,109
		Andrew Charity Association	20,967
		Chinese Christian Relief Association	19,921
		The Rock Social Welfare Foundation, Pingtung County	17,881
		Saint Joseph Social Welfare Foundation	16,176
		Children Are Us Foundation	14,376
		Tai-he Community Development Association in Zhubei City, Hsinchu County	10,000
	Total		632,430
	Support for Cultural and Art Activities	Julun Skill Development Association	16,567
		Meimen Kungfu Art Troupe	50,000
		Hsinchu County Symphony Band	75,000
	Total		141,567
	Education and Talent Cultivation	Industrial Technology Research Institute Alumni Association	150,000
	Community and Public Services	Zhubei Precinct, Hsinchu County Police Bureau (donated a patrol car)	942,079
	Animal Protection and Welfare	New Taipei City Stray Animal Protection Association	18,000
	Total		1,110,079
Charitable Donations	Total amount		8,966,576

The statistics presented in the table of public welfare activities cover MPI Corporation only and do not include CLIC Corporation or MPI Corporation (Suzhou).

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity
 - 8.1 Social Investment

8.2 Social Impact

8.2 Social Impact

Indirect Economic Impacts

MPI Corporation continues to deepen its roots in Taiwan while expanding its global footprint. Through steady operational growth and sustained investment, the Company creates local job opportunities in Taiwan and drives regional economic development.As of the end of 2025, the total number of employees in the Taiwan region reached 2,255 (including subsidiaries in Taiwan), representing a growth of 10.65% compared to the end of 2024. This reflects the Company’s continued business growth and commitment to investing in talent recruitment and development, thereby providing diverse employment opportunities and contributing to social development (see Section 7.3 for details).

The Company has long implemented a local employment policy. In 2025, the local employment ratio among regular employees in Taiwan reached 99.95% (see Section 7.1 for details). By prioritizing the hiring of local talent, we promote local employment and talent development, while strengthening the connection between the Company and local communities.

In addition to creating direct employment opportunities, MPI Corporation contributes to economic activity across its supply chain through procurement, manufacturing, equipment maintenance, and professional services, supporting industrial chain development and local economic growth. Furthermore, the Company contributes to local economic activity and consumer demand through employee compensation, benefits, and related expenditures, thereby creating positive economic impacts.

MPI Corporation will continue to enhance its competitiveness through technological innovation, talent development, and industry collaboration. Meanwhile, the Company will leverage its economic influence to foster mutual growth with its employees, suppliers, and local communities, ultimately realizing the goal of corporate and social shared prosperity.

Community Impact

MPI Corporation places great importance on the potential impacts of its operational activities on local communities. Through the ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System, the Company continuously manages environmental, occupational health and safety, and regulatory compliance matters. Furthermore, MPI implements risk assessment and control measures covering waste management, air emissions, chemical management, noise control, and emergency response to minimize the actual and potential impacts of its operations on surrounding communities.

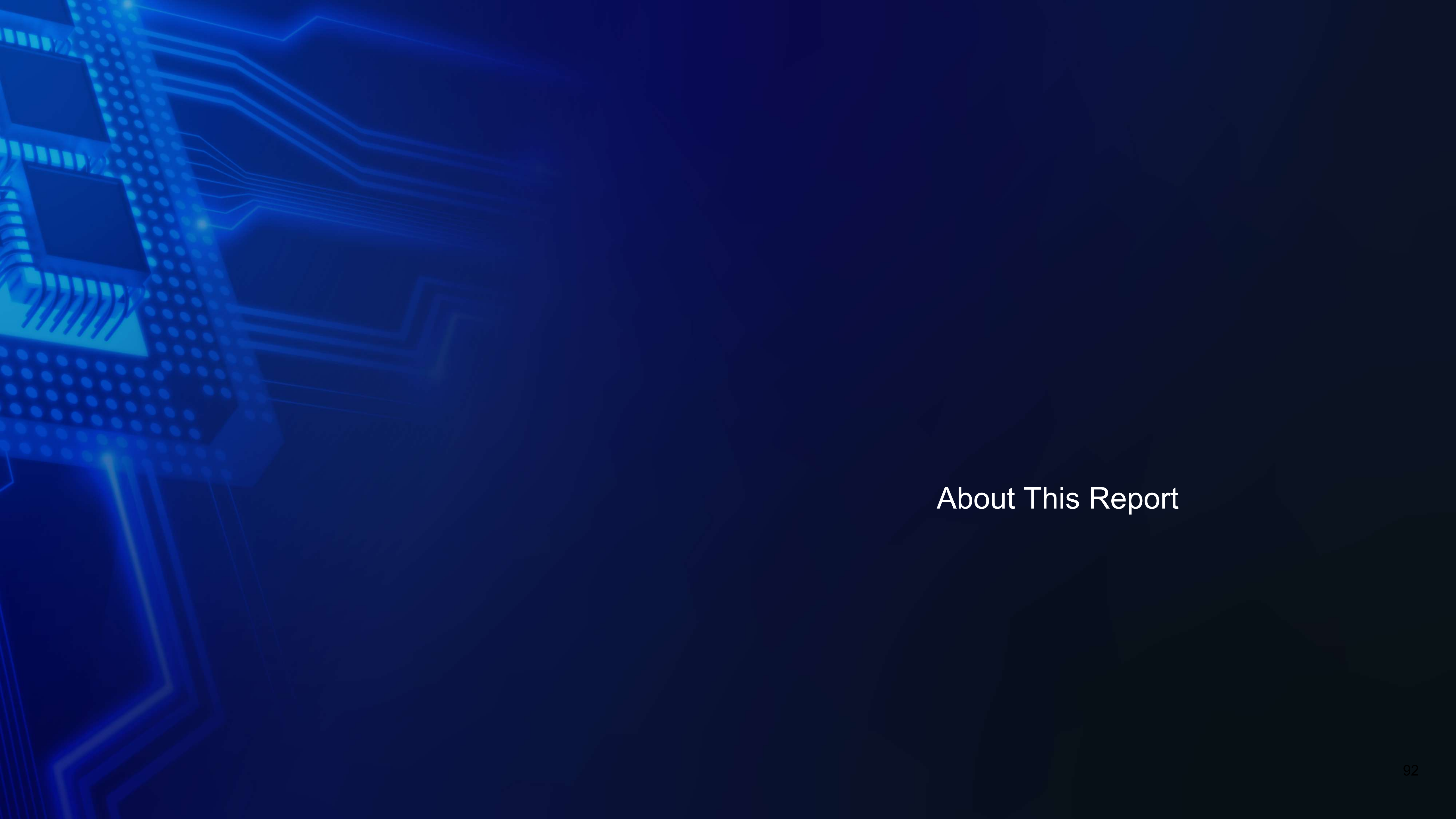
In 2025, MPI Corporation did not experience any major environmental pollution incidents, major chemical spills, occupational safety and health accidents, product safety incidents, or other events that caused significant actual or potential negative impacts on local communities, nor did it receive any major community complaints related to its operational activities.

During the reporting year, one environmental regulatory violation resulted in a fine of NTD 60,000. The incident was caused by inorganic sludge (waste code: D-0902) containing a copper concentration that, upon TCLP testing, was found to exceed the limits allowed under its originally declared code. The Company has completed corrective measures, including revising its waste disposal plan and adding the relevant code for copper-containing sludge. Subsequently, all copper-containing sludge has been declared and disposed of under code C-0110 in accordance with regulations. Based on the evaluation, the incident did not cause environmental pollution, community health hazards, or other major community impacts.

CLIC Corporation and MPI Suzhou also recorded no major occupational safety and health accidents, nor any incidents with significant actual or potential negative impacts on their local communities.

In addition, the Company’s operating locations are situated primarily within authorized industrial parks, with no national parks, nature reserves, wildlife sanctuaries, or other biodiversity-sensitive areas in the vicinity. Based on the assessment, our operations have had no significant impact on the surrounding ecological environment or critical habitats.

MPI Corporation will continue to manage and mitigate the potential negative impacts of its business activities through risk management, regulatory compliance, and management systems, while fostering positive relationships with local communities and advancing shared sustainable development.



About This Report



About This Report

Reporting period

MPI Corporation presents its 2025 Sustainability Report, which discloses its management policies, performance, and future goals concerning sustainability issues, including corporate governance, products, supply chain, environment, and society, for the period from January 1 to December 31, 2025.

MPI Corporation publishes Chinese and English Sustainability Reports annually and discloses them on its official website, providing stakeholders with transparent and comprehensive information on its sustainability performance.

- Previous report publication: August 2025
- Issue date of this report: August 2026
- Expected publication date of the next report: August 2027

To ensure the integrity and comparability of the information, the reporting period of this Report is consistent with that of the consolidated financial statements. For certain sections, the information has been updated through May 30, 2026, to reflect the latest material events and management measures.

Standards Followed

This report is prepared in accordance with the GRI Standards issued by the Global Reporting Initiative (GRI), and corresponds to the United Nations Sustainable Development Goals (SDGs). It also references the Sustainability Accounting Standards Board (SASB)’s semiconductor industry standards and the “Rules Governing the Preparation and Filing of Sustainability Reports by TPEx-Listed Companies” to build a sustainable management framework aligned with industry characteristics and international trends.

In addition, this Report is prepared with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to enhance the disclosure of climate-related risks and opportunities. The Report also refers to the AA1000 AccountAbility Principles (AA1000 AP) and applies its four core principles, Inclusivity, Materiality, Responsiveness, and Impact, to enhance the completeness, transparency, and credibility of the information disclosed.

Boundary and Scope

This Report primarily covers MPI Corporation and its operations at Zhubei Plant 1 (Operations Headquarters), Zhubei Plant 2, Zhubei Plant 3, Xinpu Plant, Luzhu Plant, and Hukou Plant in Taiwan. Where specifically reported, sustainability information from its subsidiaries, CLIC Corporation and MPI Corporation (Suzhou) Co., Ltd., is also included.

The basis for calculating the various statistical data in this report is as follows:

Financial data	The data were based on the consolidated financial statements audited by CPAs. Unless otherwise noted, all financial figures are in New Taiwan Dollars (NTD).
Environmental data	GHG emissions data are derived from ISO 14064-1:2018-compliant inventories and externally verified by a third party. Water resource and waste data are based on statistics reported by each operating location to the relevant local authorities.
Other data	Aggregate the data compiled by each operating location.

Internal Control

MPI Corporation has established the “Sustainable Report Preparation and Verification Procedures” and the “Sustainable Information Management Procedures.” The sustainability management team is responsible for the overall planning, cross-departmental communication and coordination, data compilation, and content preparation for the annual sustainability report. After the first draft of the Report is completed, it is reviewed by various responsible units to ensure the integrity and accuracy of its content. Finally, the Report is submitted to the Sustainability Committee and the Board of Directors for review and approval before official publication.

Restatements of information

The following information from prior periods has been restated in this Report. Please refer to the relevant sections of this Report for details.

Restated Information	Reason for Restatement	Report Section
Electricity Saving Data for 2023 and 2024	Revised based on the reported data	6.1 Energy Management
2024 MPI Corporation's GHG Emissions Intensity	Adjusted calculation methodology	6.2 Greenhouse Gas Management

Contact information

Contact unit: MPI Corporation Sustainability Committee

Phone: +886-3-5551771

Email: mpiesg@mpi-corporation.com

Sustainability section: <https://www.mpi.com.tw/esg/>

Address: No. 155, Zhonghe Street, Zhubei City, Hsinchu County

Appendix

A.	GRI Content Index	95
B.	SASB Standards Index	101
C.	Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry	102
D.	Climate Related Information for TWSE and TPEX Listed Companies	103
E.	ISO Management System Certificates	104

A. GRI Content Index

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

A. GRI Content Index

- B. SASB Standards Index
- C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry
- D. Climate Related Information for TWSE and TPEX Listed Companies
- E. ISO Management System Certificates

Statement of Use	The content of MPI Corporation's report for the period from January 1, 2025 to December 31, 2025, is based on the GRI Standards.
GRI 1 Version Used	GRI 1: Foundation 2021
Application of GRI Industry Standards	N/A

GRI Standards	Disclosure Item	Corresponding Sections	Page No.	Omissions/supplementary explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	1.1 Company Overview	6	
	2-2 Entities included in the organization's sustainability reporting	About This Report	93	
	2-3 Reporting period, frequency, and contact point	About This Report	93	
	2-4 Restatements of information	About This Report	93	1. The electricity saving data for 2023 and 2024 have been revised based on the reported data. 2. In 2024, the GHG emission intensity of MPI Corporation was corrected to 2.75 (tCO) ₂ (e/NTD million annual revenue per entity)
	2-5 External assurance/verification	NA	—	
	2-6 Activities, value chain, and other business relationships	4.1 Products and Services	49	
	2-7 Employees	1.1 Company Overview 7.1 Human Capital	6 76	
	2-8 Worker who are not employees	7.1 Human Capital	76	
	2-9 Governance structure and composition	3.1 Governance Structure	30	
	2-10 Nomination and selection of the highest governance body	3.1 Governance Structure	30	
	2-11 Chair of the highest governance body	3.1 Governance Structure	30	
	2-12 Role of the highest governance body in overseeing the management of impacts	2.1 Sustainability Framework and Development Goals	14	
	2-13 Delegation of responsibility for managing impacts	2.1 Sustainability Execution Framework and Management	14	
	2-14 Role of the highest governance body in sustainability reporting	2.1 Sustainability Framework and Development Goals	14	
	2-15 Conflicts of interest	3.1 Governance Structure 3.2 Responsible Business Conduct	30 34	
	2-16 Communication of critical concerns	3.1 Governance Structure	30	
	2-17 Collective knowledge of highest governance body	3.1 Governance Structure	30	



From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

A. GRI Content Index

- B. SASB Standards Index
- C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry
- D. Climate Related Information for TWSE and TPEX Listed Companies
- E. ISO Management System Certificates

GRI Standards	Disclosure Item	Corresponding Sections	Page No.	Omissions/supplementary explanation
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	3.1 Governance Structure	30	
	2-19 Remuneration policies	3.1 Governance Structure	30	
	2-20 Process to determine remuneration	3.1 Governance Structure	30	
	2-21 Annual total compensation ratio	7.2 Remuneration and Benefits	79	
	2-22 Statement on sustainable development strategy	From the President	4	
	2-23 Policy commitments	From the President 3.2 Responsible Business Conduct 6.2 Greenhouse Gas Management 5.2 Supply Chain Management	4 34 70 61	
	2-24 Embedding policy commitments	From the President 3.2 Responsible Business Conduct 6.2 Greenhouse Gas Management 5.2 Supply Chain Management	4 34 70 61	
	2-25 Processes to remediate negative impacts	3.3 Risk Management 3.4 Climate Change Risks and Opportunities	40 42	
	2-26 Mechanisms for seeking advice and raising concerns	2.2 Stakeholder Engagement 3.2 Responsible Business Conduct	19 34	
	2-27 Compliance with laws and regulations.	3.2 Responsible Business Conduct	34	
	2-28 Membership associations	1.1 Company Overview	6	
	2-29 Approach to stakeholder engagement	2.2 Stakeholder Engagement	19	
	2-30 Collective bargainng agreements	7.1 Human Capital	76	MPI Corporation does not prohibit employees from forming trade unions. All employees sign an employment contract, and the company provides a channel for employee grievances.



From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

A. GRI Content Index

- B. SASB Standards Index
- C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry
- D. Climate Related Information for TWSE and TPEX Listed Companies
- E. ISO Management System Certificates

Disclosure of Material Topics

GRI Standards	Disclosure Item	Corresponding Sections	Page No.	Omissions/supplementary explanation
Material Topics				
GRI 3: Material Topics 2021	3-1 Process to Determine Material Topics	2.3 Management of Material Topics	22	
	3-2 List of material topics	2.3 Management of Material Topics	22	
Quality Management				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.3 Management of Material Topics	22	
Customized topics	Product quality process and customer service satisfaction	4.2 Product Management	53	
Legal Compliance				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.3 Management of Material Topics	22	
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations.	3.2 Responsible Business Conduct	34	
Supply Chain Management				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.3 Management of Material Topics	22	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	5.2 Supply Chain Management	61	
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	5.2 Supply Chain Management	61	
GRI 414: Supplier Social Assessment 2016	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	5.2 Supply Chain Management	61	
Product Responsibility				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.3 Management of Material Topics	22	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	4.2 Product Management	53	All products and services are industrial products and have never been distributed to the consumer market. Products are not circulated to consumers by being incorporated into customer products.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.2 Responsible Business Conduct	34	No violations
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	4.2 Product Management	53	The requirements for product information and labeling are handled according to the laws and standards of each sales location.
	417-2 Incidents of non-compliance concerning product and service information and labeling	3.2 Responsible Business Conduct	34	There were no significant non-compliance incidents in 2025
	417-3 Incidents of non-compliance concerning marketing communications	3.2 Responsible Business Conduct	34	There were no significant non-compliance incidents in 2025
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.2 Product Management 5.2 Supply Chain Management	53 61	None occurred in 2025



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

A. GRI Content Index

- B. SASB Standards Index
- C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry
- D. Climate Related Information for TWSE and TPEX Listed Companies
- E. ISO Management System Certificates

GRI Standards	Disclosure Item	Corresponding Sections	Page No.	Omissions/supplementary explanation
Workplace Benefits				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.3 Management of Material Topics	22	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	1.2 Sustainability Performance	10	
	201-2 Financial implications and other risks and opportunities due to climate change	3.4 Climate Change Risks and Opportunities	42	
	201-3 Defined benefit plan obligations and other retirement plans	7.2 Remuneration and Benefits	79	
	201-4 Financial assistance received from government	1.2 Sustainability Performance	10	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	7.2 Remuneration and Benefits	79	
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	7.1 Human Capital	76	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.2 Remuneration and Benefits	79	
	401-3 Parental leave	7.2 Remuneration and Benefits	79	
Employee Cultivation				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.3 Management of Material Topics	22	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	7.3 Diverse Development	83	
	404-2 Programs for upgrading employee skills and transition assistance programs	7.3 Diverse Development	83	
Labor and Human Rights				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.3 Management of Material Topics	22	
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	3.1 Governance Structure	30	To comply with relevant GDPR regulations, the Company only discloses the proportion of minority groups (including nationality, disability, and indigenous peoples) within the total employee population.
		7.2 Remuneration and Benefits	79	
	405-2 Ratio of basic salary and remuneration of women to men	7.2 Remuneration and Benefits	79	No gender discrimination. Instead of gender, performance and salary are assessed based on academic backgrounds, experience, and performance.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	3.2 Responsible Business Conduct	34	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	7.1 Human Capital	76	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	3.2 Responsible Business Conduct	34	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.2 Responsible Business Conduct	34	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	4.2 Product Management	53	All products and services are industrial products and have never been distributed to the consumer market. Products are not circulated to consumers by being incorporated into customer products.



From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

A. GRI Content Index

- B. SASB Standards Index
- C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry
- D. Climate Related Information for TWSE and TPEX Listed Companies
- E. ISO Management System Certificates

GRI Standards	Disclosure Item	Corresponding Sections	Page No.	Omissions/supplementary explanation
Occupational Safety				
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.3 Management of Material Topics	22	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	7.4 Occupational Safety	84	
	403-2 Hazard identification, risk assessment, and incident investigation	7.4 Occupational Safety	84	
	403-3 Occupational health services	7.4 Occupational Safety	84	
	403-4 Worker participation, consultation, and communication on occupational safety and health	7.4 Occupational Safety	84	
	403-5 Worker training on occupational health and safety	7.4 Occupational Safety	84	
	403-6 Worker health promotion	7.4 Occupational Safety	84	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.4 Occupational Safety	84	
	403-8 Workers covered by an occupational health and safety management system	7.4 Occupational Safety	84	
	403-9 Occupational injuries	7.4 Occupational Safety	84	
	403-10 Occupational diseases	7.4 Occupational Safety	84	



From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

A. GRI Content Index

- B. SASB Standards Index
- C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry
- D. Climate Related Information for TWSE and TPEX Listed Companies
- E. ISO Management System Certificates

Topic-Specific Disclosures

GRI Standards	Disclosure Item	Corresponding Sections	Page No.	Omissions/supplementary explanation
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported: development and impacts	8.2 Social Impact	91	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	3.2 Responsible Business Conduct	34	
	205-2 Communication and training about anti-corruption policies and procedures	3.2 Responsible Business Conduct	34	
	205-3 Confirmed incidents of corruption and actions taken	3.2 Responsible Business Conduct	34	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	6.1 Energy Management	67	
	302-3 Energy intensity	6.1 Energy Management	67	
	302-4 Reduction of energy consumption	6.1 Energy Management	67	
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	6.3 Water Resource Management	73	
	303-4 Water discharge	6.3 Water Resource Management	73	
	303-5 Water consumption	6.3 Water Resource Management	73	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	6.2 Greenhouse Gas Management	70	
	305-2 Energy indirect (Scope 2) GHG emissions	6.2 Greenhouse Gas Management	70	
	305-3 Other indirect (Scope 3) GHG emissions	6.2 Greenhouse Gas Management	70	
	305-4 GHG emissions intensity	6.2 Greenhouse Gas Management	70	
	305-5 Reduction of GHG emissions	6.2 Greenhouse Gas Management	70	
GRI 306: Waste 2020	306-3 Waste generated	6.4 Waste Management	74	
	306-5 Waste directed to disposal	6.4 Waste Management	74	
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	5.2 Supply Chain Management	61	
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	5.2 Supply Chain Management	61	



From the President

1. MPI Corporation
2. Sustainability Governance
3. Corporate Governance
4. Production and Marketing Governance
5. Industry Supply Chain
6. Environmental Governance
7. Workplace Governance
8. Social Prosperity

About This Report

Appendix

- A. GRI Content Index

B. SASB Standards Index

- C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry
- D. Climate Related Information for TWSE and TPEX Listed Companies
- E. ISO Management System Certificates

SASB Industry: TC-SC

Disclosure Topics	SASB Code	Disclosure item	Annual disclosure status	Corresponding Sections	Page No.
GHG Emissions	TC-SC-110a.1	Gross global Scope 1 emissions	3,519.5246 tCO ₂ e (MPI Corporation, CLIC Corporation, MPI Suzhou)	6.2 Greenhouse Gas Management	70
		Total emissions from perfluorinated compounds	1,156.9292 tCO ₂ e (MPI Corporation, CLIC Corporation, MPI Suzhou)		
	TC-SC-110a.2	Discussion of long-term and short-term strategies or plans to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	Scope 1 and Scope 2 • 2027: Carbon reduction of 5% compared to 2022 • 2030: Carbon reduction of 10–20% compared to 2022 • 2040: Achieve carbon neutrality		
Manufacturing Energy management	TC-SC-130a.1	Total energy consumption	164,361.21 GJ	6.1 Energy Management	67
		Percentage of grid electricity	96.5 %		
		Percentage of renewable energy	0 %		
Water Management	TC-SC-140a.1	Total water withdrawal	210.38 km ³	6.3 Water Resource Management	73
		Percentage of areas with high or very high baseline water stress	Not in high water stress areas		
		Total water consumption	109.14 km ³		
		Percentage of areas with high or very high baseline water stress	Not in high water stress areas		
Waste Management	TC-SC-150a.1	Weight of hazardous waste from manufacturing	89.27 t	6.4 Waste Management	74
		Percentage of Hazardous Waste from Manufacturing Recycled	52.5 %		
Worker Health & Safety	TC-SC-320a.1	Description of the efforts made to assess, monitor, and reduce worker exposure to human health hazards.	In accordance with the ISO 45001 occupational health and safety management system	7.4 Occupational Safety	84
	TC-SC-320a.2	Total monetary losses resulting from legal proceedings related to violations of employee health & safety laws	There were no significant non-compliance incidents in 2025	3.2 Responsible Business Conduct	34
Recruitment and Management of a Global and Skilled Workforce	TC-SC-330a.1	Percentage of employees requiring a work visa	0.05 %	7.1 Human Capital	76
Product Lifecycle Management	TC-SC-410a.1	Percentage of revenue from products containing IEC 62474 reportable substances	N/A	NA	
	TC-SC-410a.2	Computer processor energy efficiency at the system level for servers, desktops, and laptops	N/A	NA	
Materials procurement	TC-SC-440a.1	Description of the management of risks related to the use of key materials	The Company manages its suppliers differently depending on their qualifications. In particular, key materials suppliers are subject to RBA, business continuity plans, information security risk assessments, as well as environmental impact investigations. Based on the assessment results, the Company will adjust its procurement strategy for high-risk suppliers, including evaluating the development of a 2nd source, reducing order quantities, or increasing inventory levels	5.2 Supply Chain Management	61
Intellectual Property Protection & Competitive Behavior	TC-SC-520a.1	Total monetary losses resulting from legal proceedings related to anticompetitive behavior regulations.	There were no legal proceedings associated with anticompetitive behavior regulations in 2025	3.2 Responsible Business Conduct	34
Activity indicator	TC-SC-000.A	Total production volume	Classified information is not disclosed	NA	
	TC-SC-000.B	Percentage of production in own facilities	100 %		

From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

A.

GRI Content Index

B.

SASB Standards Index

C.

Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry

D.

Climate Related Information for TWSE and TPEX Listed Companies

E.

ISO Management System Certificates

C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry

Code	Indicator	Indicator type	Annual disclosure status	Corresponding Sections	Page No.
I.	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantification	• 164,361.21 GJ • 96.5 % • 0 %	6.1 Energy Management	67
II.	Total water withdrawal and total water consumption	Quantification	• 210.38 km³ • 109.14 km³	6.3 Water Resource Management	73
III.	Amount of hazardous waste generated and percentage recycled	Quantification	• 89.27 t • 52.5 %	6.4 Waste Management	74
IV.	Description of the type, number, and percentage of occupational accidents	Quantification	0 persons, 0% *According to the “Occupational Safety and Health Act,” if any of the following occupational accidents occur in the workplace of a business unit, the employer shall report to the labor inspection agency within eight hours: 1. Occurrence of fatalities; 2. Accidents resulting in three or more casualties; 3. Accidents resulting in one or more casualties requiring hospitalization; 4. Other accidents designated and announced by the central competent authority. Since the occupational accident occurring at MPI Corporation did not meet the reporting standards, the occurrence rate in the form is 0%.	7.4 Occupational Safety	84
V.	Disclosure of product life cycle management: including the weight of scrapped products and electronic waste, and the percentage of recycling. (Note 1: This includes the sale of scrap materials or other recycling and disposal methods. Relevant explanations should be provided.)	Quantification	• 1.28 t • 0 %	6.4 Waste Management	74
VI.	Description of the management of risks associated with the use of key materials	Qualitative description	The Company manages its suppliers differently depending on their qualifications. In particular, key materials suppliers are subject to RBA, business continuity plans, information security risk assessments, as well as environmental impact investigations. Based on the assessment results, the Company will adjust its procurement strategy for high-risk suppliers, including evaluating the development of a 2nd source, reducing order quantities, or increasing inventory levels.	5.2 Supply Chain Management	61
VII.	Total monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantification	There were no legal proceedings associated with anticompetitive behavior regulations in 2025	3.2 Responsible Business Conduct	34
VIII.	Main production volume of major products by product category	Quantification	Classified information is not disclosed		

From the President

1.

MPI Corporation

2.

Sustainability Governance

3.

Corporate Governance

4.

Production and Marketing Governance

5.

Industry Supply Chain

6.

Environmental Governance

7.

Workplace Governance

8.

Social Prosperity

About This Report

Appendix

A.

GRI Content Index

B.

SASB Standards Index

C.

Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry

D.

Climate Related Information for TWSE and TPEX Listed Companies

E.

ISO Management System Certificates

D.Climate Related Information for TWSE and TPEX Listed Companies

Climate Change Risks, Opportunities, and Mitigating Measures of the Company

Item	Implementation status	Page No.
1. Specify the Board of Directors' and management's supervision and governance of climate-related risks and opportunities.	3.4 Climate Change Risks and Opportunities	42
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).		
3. Describe the financial impact of extreme climate events and transition actions.		
4. Describe how the identification, assessment, and management of climate risks are integrated into the overall risk management system.		
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios used, parameters, assumptions, analysis factors, and major financial impacts should be described.		
6. If a transition plan for managing climate-related risks is in place, the Company should describe its content, along with the indicators and targets used to identify and manage both physical and transition risks.	No internal carbon pricing plan has been conducted	
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be described.		
8. If climate-related targets are set, details such as the activities covered, the scope of GHG emissions, the planned timeline, and annual progress should be provided. If carbon credits or renewable energy certificates (RECs) are used to meet these targets, the source and quantity of the credits or the number of RECs should be disclosed.		
9. GHG inventory and assurance status, reduction targets, strategies, and specific action plans (to be filled in separately in 9-1 and 9-2).	3.4 Climate Change Risks and Opportunities There is currently no renewable energy certificate and credit mechanism in place.	42
	Please refer to the table below.	

GHG inventory and assurance status over the last two years

Year	Operating locations	Total emissions (tCO ₂ e)			Intensity (tCO ₂ e/NTD million annual operating revenue of the parent company)	Assurance Institution
		Scope 1	Scope 2	Scope 3		
2024	MPI Corporation	1,432.9036	19,171.9760	7,405.4156	2.75	DQS Taiwan Inc.
2025	MPI Corporation	3,181.2737	20,883.6613	9,120.9450	2.85	LRQA Taiwan
	CLIC Corporation (CLIC)	3.0947	295.4991	387.4041	-	
	MPI Suzhou (MPS)	335.1562	546.6968	280.5733	-	

GHG Reduction Targets, Strategies, and Specific Action Plans

Please refer to “6.2 GHG Management” for details

E.ISO Management System Certificates

From the President

- 1. MPI Corporation
- 2. Sustainability Governance
- 3. Corporate Governance
- 4. Production and Marketing Governance
- 5. Industry Supply Chain
- 6. Environmental Governance
- 7. Workplace Governance
- 8. Social Prosperity

About This Report

Appendix

- A. GRI Content Index
- B. SASB Standards Index
- C. Sustainability Disclosure Indicators for TPEX-Listed Companies – Semiconductor Industry
- D. Climate Related Information for TWSE and TPEX Listed Companies

E. ISO Management System Certificates

ISO 9001:2015



ISO 9001:2015



ISO 14001:2015



ISO 45001:2018



ISO/IEC 27001:2022



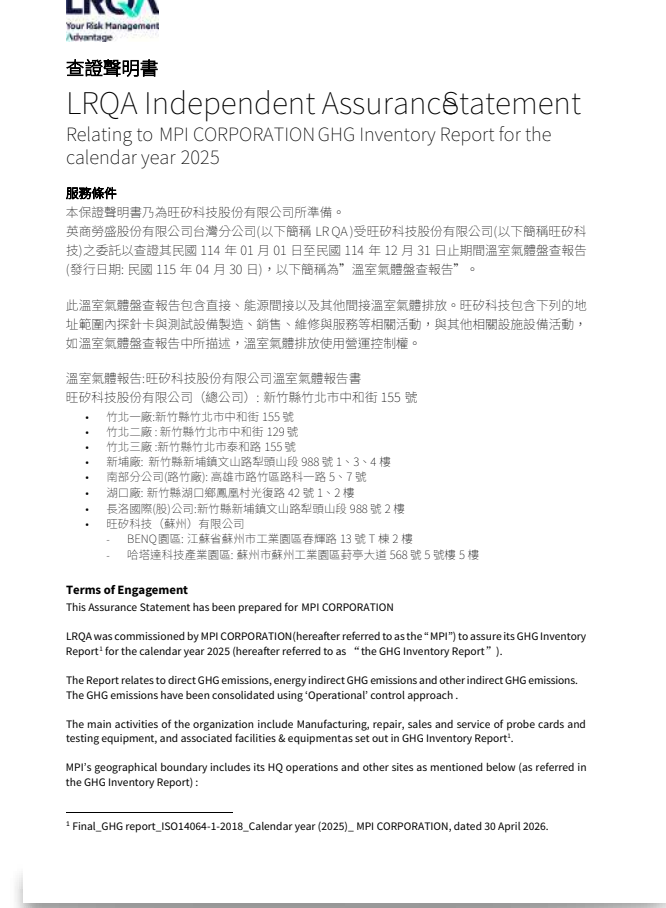
ISO/IEC 17025:2017



ISO 22301:2019



ISO 14064-1:2018





MPICORPORATION