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Business Philosophy

"Excellence, innovation, and diversified development"

- Integrity and responsibility
- Implement internal control systems
- Protect shareholders' rights
- Leverage the board of directors' supervisory mechanism
- Proactively avoid operational risks



Overall ranking of listed companies
6% to 20%

Corporate governance evaluation
It has maintained 90 for three consecutive years



Proportion of independent directors
44%

Proportion of female directors
22%



Board of Directors Self-Evaluation
4.93

Board member self-evaluation of performance
4.96

Functional Committee Performance Self-Evaluation
4.91



All directors and managers
Insurance is purchased annually 3 million US dollars



Revenue for 2025 is expected to grow compared to last year
3.55%



The overall average salary adjustment for employees reached
4.1%



Currently valid patents
167 cases

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2.1 Composition and operation of the Board of Directors

◆Sustainability Issues - Corporate Governance, Integrity Management

Sustainability issues: corporate governance, integrity in business practices			
Sustainability standards (Topic) echoes	GRI 205 Anti-Corruption	Main target audience	• EOI (Caused). • Shareholders and other investors (facilitated). • Government (facilitated). • Media (facilitated). • Employees and other workers (direct impact). • Suppliers/contractors (direct impact). • Business partners (direct impact).
Significance for EOI	• Strengthening corporate governance structures and carefully evaluating related issues is not only an international expectation for companies but also a progressive foundation for practicing corporate social responsibility. Moreover, it directly benefits by enhancing operational efficiency and improving corporate governance. • In response to international trends and the Taiwan Stock Exchange's sustainability governance blueprint, adjust the company's organizational structure to ensure its governance aligns with international trends.		
Impact and impact	**Practical positive impact** 1. With the promotion of corporate governance evaluations and increased transparency in governance, consensus has formed within the company, leading investors and institutional investors to recognize the company, which helps attract investment and cooperation opportunities. 2. Establishing sound corporate governance and integrity management mechanisms not only helps enhance a company's image, reputation, and brand value, but also strengthens transparency and accountability mechanisms, thereby increasing shareholders' confidence and appeal to other investors, and improving market valuation and stock performance. At the same time, it ensures that business operations comply with international trends and regulations set by regulatory authorities, reducing compliance risks. **Potential positive impacts** 1. ESG-related investments are gradually being recognized by the company, with shareholding steadily increasing. 2. Good corporate governance and principles of honest business can enhance a company's transparency, giving investors, shareholders, and other stakeholders confidence in the company's operations and financial status, helping to build a good business reputation and attract investment and collaboration opportunities. **Actual negative impact** 1. If the corporate governance evaluation score is too low, it will negatively impact the company's reputation. 2. Implementing corporate governance and integrity may bring additional operating costs, impacting short-term profits. Additionally, strict governance measures may limit decision-making flexibility, impact efficiency, and increase management burdens. At the same time, companies may face higher regulatory requirements and scrutiny, raising compliance costs and operational challenges. **Potential Negative Impacts** 1. If the corporate governance evaluation score is too low, institutional investors will gradually reduce their holdings. 2. If corporate governance and integrity measures are not effectively implemented, it may lead to shareholder disappointment and damage to the company's reputation; Potential legal risks: If a company fails to comply with relevant regulations, it may face legal litigation and compliance risks.		

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Sustainability issues: corporate governance, integrity in business practices		
Strategy		• The operation of the company's board of directors is exercised in accordance with laws, the company's articles of association, and shareholders' meeting resolutions. All directors, in addition to possessing the professional knowledge, skills, and competencies necessary to perform their duties, adhere to the principles of loyalty, integrity, and duty of care to maximize the benefit of all shareholders. Important proposals are publicly announced on the Market Observation Post System in accordance with the law, ensuring information is properly disclosed and enhancing transparency. • EOI has approved regulations at the board of directors, including the "Code of Integrity Management," "Corporate Governance Practice Code," "Sustainable Development Code of Practice," and "Board Performance Evaluation Measures." • Each year, board members continuously select courses covering corporate governance topics such as finance, risk management, business, business, legal affairs, accounting, and corporate social responsibility, as well as courses on internal control systems and financial reporting responsibilities, beyond their professional competence, to enhance board members' understanding and implementation of corporate governance. • The Audit and Risk Management Committee and the Compensation and Nomination Committee assist the Board in performing their duties and supervisory responsibilities. They have established the "Compensation and Nomination Committee Organizational Rules" to improve supervisory functions and strengthen management functions, as well as the "Board Meeting Rules of Procedure" and the promulgation of the "Code of Ethical Conduct," aiming to more effectively establish a board governance system and sound supervisory functions. Among them, the Audit and Risk Management Committee's "Audit and Risk Management Committee Organizational Rules" assist the Board in executing risk management and formulate the "Corporate Risk Management Policy," aiming to more effectively establish the board's risk management responsibilities and strengthen the risk management function of oversight. • The Sustainability Development Committee assists the Board of Directors in decision-making and supervision of sustainable development-related work. It has established the "Sustainability Development Committee Organizational Rules" and the "Sustainable Development Practice Code," covering three major areas: Corporate Governance (G), Environment (E), and Social (S). These aims to strengthen the company's management system, commit to environmental conservation, and fulfill social responsibility, enabling the Board to fulfill its duties to protect the rights and interests of the company, employees, shareholders, and stakeholders. • The corporate governance evaluation is updated annually, and the company regularly discusses evaluation indicators.
Strategy	Opportunities are actively managed	• Under the Board of Directors, functional committees are established (Audit and Risk Management Committee, Compensation and Nomination Committee, Sustainability Committee). In addition to auditing functions, the Audit and Risk Management Committee assists the Board in deliberating various issues through these committees, which can enhance corporate governance and improve Board efficiency; Independent directors also provide advice to the company, improving the quality of company decision-making • Manage the positive and potential impacts of corporate governance and integrity management. This includes establishing transparent decision-making processes, strengthening internal control mechanisms, and promoting corporate social responsibility programs to enhance the company's image and shareholder value.
	Risk prevention management	**Internal Management** • Regular high-level risk management meetings are held to discuss risks faced by each member unit, formulate strategies for these risks, and regularly report to the Audit Committee and Board of Directors, elevating risk management to the highest decision-making level. • Adopt various measures to prevent potential negative impacts from corporate governance and integrity management. These measures include regular risk assessments, establishing risk warning systems, strengthening employee training, and formulating contingency plans to ensure the company can respond promptly to potential risks. **External Management** • The EOI official website has a communication mailbox for all stakeholders and related information. If external personnel have related opinions or complaints, they can also communicate internally via email or phone. • We have an official page (https://www.facebook.com/EOITW/) on Facebook, where the management department is responsible for updating company information and using Facebook-related features to communicate with the outside world.
	Negative impact remediation measures	• The company's website has an ethics whistleblower mailbox. The Audit Office assists in receiving emails, and the audit supervisor regularly reports the receipt and handling status to the independent directors. • Various remedial measures are in place to address negative and actual impacts on corporate governance and integrity operations. These measures include initiating internal investigations, communicating and coordinating with relevant parties, taking legal action, and implementing rectification plans to reduce the impact on the company and restore shareholder confidence. • The head of the Corporate Governance and Sustainability Committee holds regular meetings and monthly reports from each department on sustainability-related KPI progress to ensure ESG progress is progressing and regularly reports the progress of ESG-related projects to the Audit Committee and the Board of Directors.

02. Governance

Sustainability issues: corporate governance, integrity in business practices

Goals and targets

Short-term Goals (2~3 years):

EOI

① The 2026 corporate governance evaluation target is 90 points, maintaining a 6% to 20% range among all listed companies; For categories with a market value between 5 billion and 10 billion NTD, maintaining the 6% to 10% range

EOI Headquarters

① Audit of integrity and ethical operations is included in the annual audit plan and the results are reported to the Board of Directors.
② All employees receive 100% education and training on honest business management.

Dongguan EOI

Shenzhen Lianxinfeng

① Statutory welfare benefits and zero penalties.
② Performance assessments cover 100% of personnel.
③ 100% of new indirect employees sign a commitment letter of integrity management.

Medium- to Long-Term Goals (over 3 years):

EOI

① The long-term corporate governance evaluation target is 100 points, ranking in the top 5% of the target tier among all listed companies, and ranking in the top 5% of the target tier in the 5-10 billion RMB market cap category.

EOI Headquarters

① Establish a sound corporate governance and integrity business environment, fully implementing the rights and interests of all stakeholders.
② All employees receive 100% education and training on honest business management.

Dongguan EOI

Shenzhen Lianxinfeng

① Statutory welfare benefits and zero penalties.
② Performance assessments cover 100% of personnel.
③ 100% of new indirect employees sign a commitment letter of integrity management.

Management evaluation mechanism

- According to the Board of Directors' Performance Evaluation Regulations, the Board and each functional committee conduct an internal evaluation once a year.
- Every three years, the company commissions an external independent partner to conduct board performance evaluations.
- Participate in the annual corporate governance evaluation conducted by the Taiwan Stock Exchange to assess whether the company completes the evaluation items according to the criteria.
- Regular meetings are held according to various functional committees and board of directors' regulations or policies.

Performance and adjustment

Performance

EOI

- In the 12th "2025 Corporate Governance Evaluation Rankings," our company has maintained scores above 90 for three consecutive years, maintaining a 6% - 20% range
- Results of the 2025 performance evaluation of the Board of Directors and functional committees:

Board of Directors Self-Evaluation	Self-evaluation of board members' performance	Functional Committee Performance Self-Evaluation
4.93 points	4.96 points	4.91 points

EOI Headquarters

- All employees receive 100% education and training on honest business management.

Adjustment

Every three years, the company commissions an external professional independent organization or expert scholars to conduct an external performance evaluation. The external director performance evaluation will be conducted from August 30, 2024, to November 21, 2024, and the relevant external evaluation responses will be reported at the Board of Directors meeting on December 26, 2024. The evaluation results will also be posted on the website (EOI Official Website / Corporate Governance / Board of Directors).

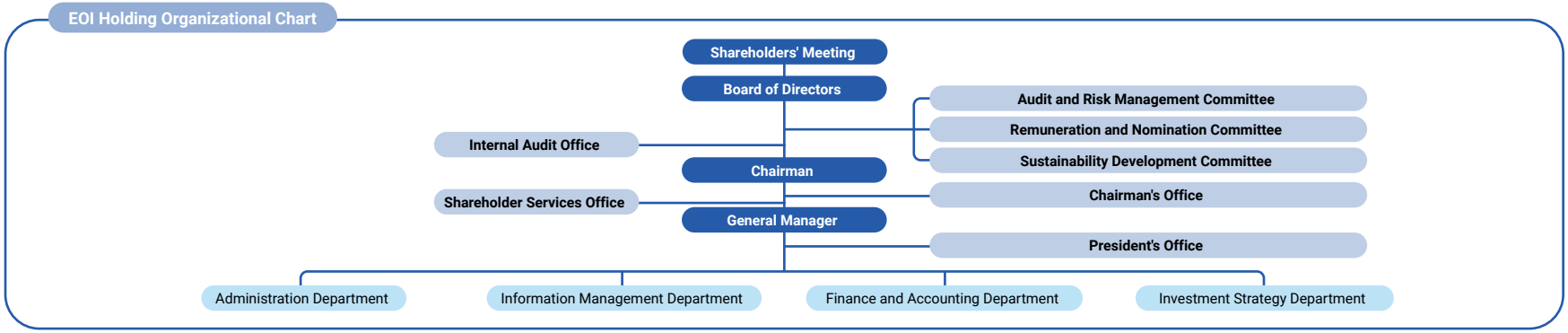
- Include relevant corporate governance-level integrity management in the 2026 audit plan, execute according to the audit plan, and report to the board of directors.
- The results of the corporate governance evaluation are announced at the end of April each year. The results announced on April 30, 2025, have achieved the set targets; The company's internal self-assessment in April 2026 should achieve the expected targets.

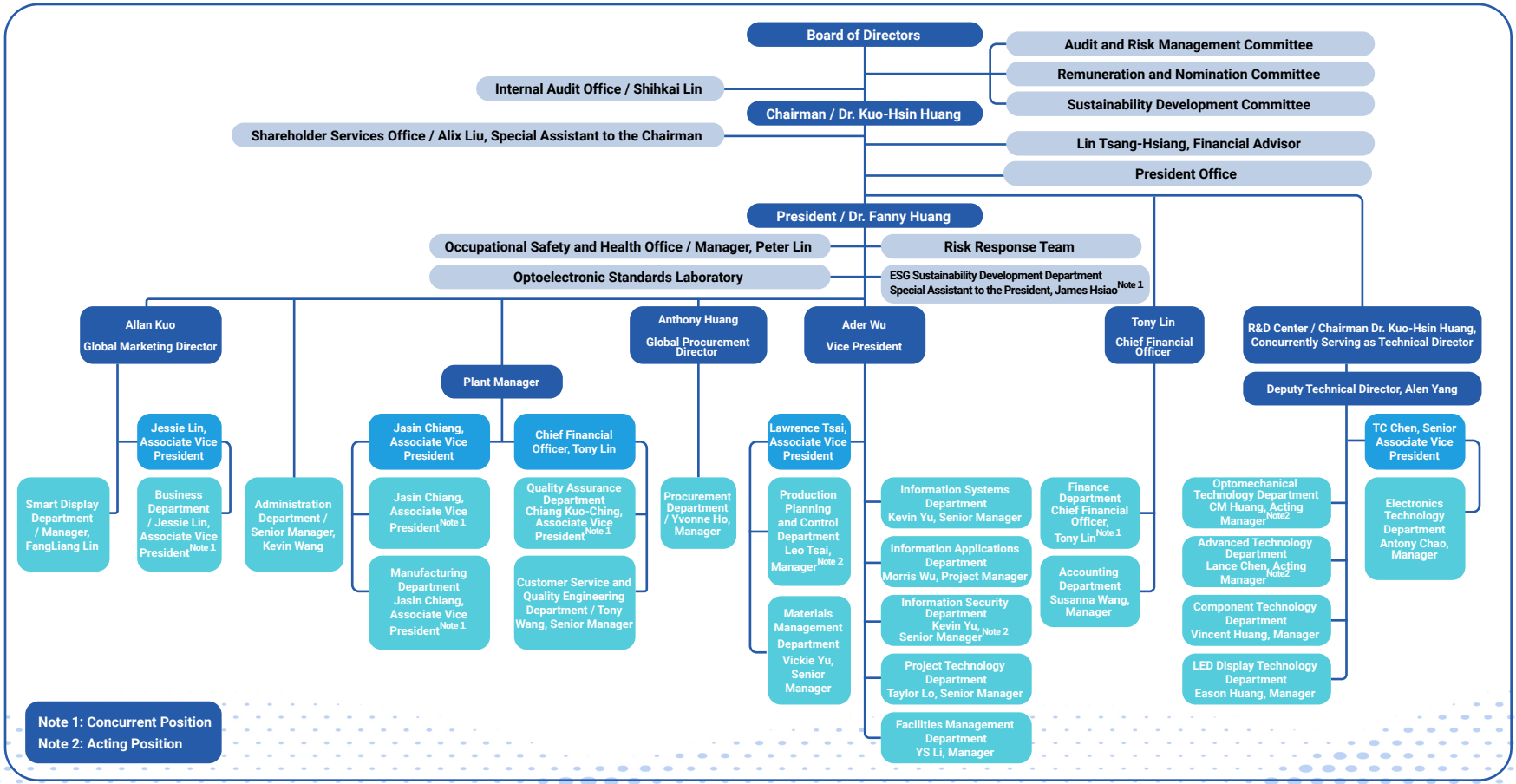
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EOI Holding Organizational Chart



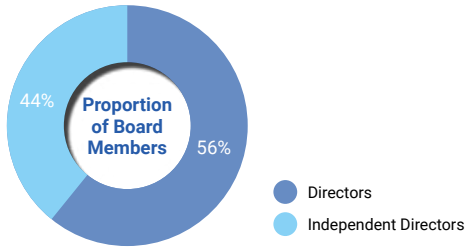


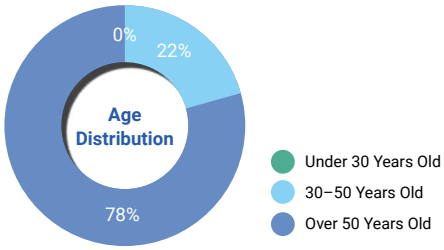
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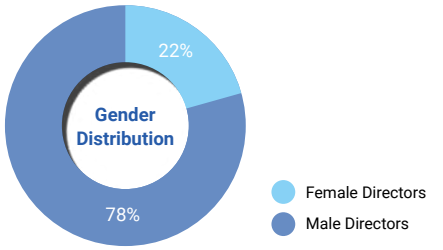
◆2.1.1Board of Directors Operations

EOI Holding was established on August 15, 2025. It initially adopted a supervisor system and transitioned to an independent director system on October 14, 2025. The current Board's three-year term runs from October 14, 2025, to May 28, 2028. The Board has nine directors, including two female directors (22%) and four independent directors (44%). EOI Holding places great importance on Board diversity and has established phased diversity targets. Under the director diversity policy, the number of independent directors increased from three to four in the current term, while the number of female directors remained at two. EOI's medium- to long-term target is to increase the proportion of independent directors to 50%, thereby strengthening independence and promoting gender equality.

Number of directors, age, and gender distribution







EOI's Board of Directors comprises members with extensive experience in law, accounting, industry, finance, marketing, technology, and other professional fields. For further information, please visit EOI's official website under Corporate Governance / Board of Directors.

Name	Main experience (education) and position		Professionalism								
			Operational judgment	Accounting Finance	Manager Management	Crisis Processing	Industry Knowledge	International Market outlook	Leadership Ability	Decision-making Ability	Risk management	Research and development
Chairman - Dr. Kuo Hsin Huang	**Main experience (education)** • Ph.D. from the Graduate Institute of Materials Science and Engineering, Northwestern University, USA • Master's degree from the Graduate Institute of Mechanical Engineering, National Taiwan University • Bachelor's degree in Materials Engineering, National Tsing Hua University • Principal Investigator of the US HP LED Business Group Research Project • Guolian Optoelectronics Technology Co., Ltd. - Chairman • Dingjun Investment Co., Ltd. - Person in charge • Guoxi Investment Co., Ltd. - Responsible Person • Responsible Person of Sustainable Energy-saving Technology Service Co., Ltd	**Currently holds positions at EOI Investment Holding and other companies** • EOI Co., Ltd. - Chairman • EOI Co., Ltd. - Technical Director • Responsible person of Dingjun Investment Co., Ltd • Responsible person of Guoxi Investment Co., Ltd • Responsible person of Sustainable Energy Saving Technology Services Co., Ltd • Person in charge of Yuxin Investment Co., Ltd	V	V	V	V	V	V	V	V	V	V
Director - Dr. Fang Yue Huang	**Main experience (education)** • PhD in Industry from the Institute of Technology Management and Intellectual Property, National Chengchi University • Master's degree in Computer Science from Deep University, USA • EMBA Master's degree from National Taiwan University • Bachelor's degree in Library and Information Science, National Taiwan University • Senior computer consultant at Price Waterhouse, USA • He is a director of Guolian, Lian Zong, Lian Xin, and Lian Jun, and one of the founders of EOI	**Currently holds positions at EOI Investment Holding and other companies** • President of EOI Co., Ltd • EXCELLENCE OPTO. INC. - Chairman and President • Super Bright Investment Inc. - Director • Chairman and President of Lianxin Feng Optoelectronics (Shenzhen) Co., Ltd • Dongguan EOI Optoelectronics Co., Ltd. - Chairman and President	V	V	V	V	V	V	V	V	V	

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Name	Main experience (education) and position		Professionalism								
			Operational judgment	Accounting Finance	Manager Management	Crisis Processing	Industry Knowledge	International Market outlook	Leadership Ability	Decision-making Ability	Risk management	Research and development
Director - Dingjun Investment Co., Ltd												
Representative - Qiu Jingbo	**Main experience (education)** • Bachelor's degree from the Department of Electronic Engineering from National Chiao Tung University and Master's degree from the Graduate Institute of Economics at National Taiwan University	**Currently holds positions at EOI Investment Holding and other companies** • Independent Director of ProMOS Technology Co., Ltd • Director of the Asia Ecological Development Alliance	V		V	V	V	V	V	V		
Director - Dingjun Investment Co., Ltd												
Representative - Wu Jun-De	**Main experience (education)** • Master of Mechanical Engineering from Yuan Ze University • R&D engineer at Liwei Technology Co., Ltd	**Currently holds positions at EOI Investment Holding and other companies** • Deputy President of EOI Co., Ltd • Deputy President of EOI Co., Ltd	V	V	V	V		V	V	V	V	
Director - Yu Xin Investment Co., Ltd.												
Representative - Chen Juncheng	**Main experience (education)** • Master's degree in Industrial Engineering from the University of Southern California	**Currently holds positions at EOI Investment Holding and other companies** • Legal representative of Sanwu Rubber Co., Ltd. - Director • Legal Representative of Sanwu Textile Co., Ltd. - Director • Legal Representative - Supervisor of Dayao Textile Co., Ltd • Director of Dali Textile Co., Ltd • Baojia Enterprise Co., Ltd. - Director	V		V	V		V	V	V	V	
Independent Director - Lu Tingjie	**Main experience (education)** • Master's degree from the Graduate Institute of Accounting, National Chengchi University • Secretary-General of the Financial Supervisory Commission, Executive Yuan • Secretary-General and Deputy Secretary-General of the Futures Industry Association, Republic of China • Adjunct faculty member in the Department of Risk Management and Insurance at Tamkang University	**Currently holds positions at EOI Investment Holding and other companies** • Independent Director of EOI Co., Ltd • Nan Shan Life - Independent Director • LinkNet Technology - Independent Director	V	V	V	V		V	V	V	V	
Independent Director - Chiu Chien-Liang	**Main experience (education)** • Associate Professor in the Department of Finance at Tamkang University • Professor in the Department of Finance at Tamkang University • Professor and Chair of the Department of Finance at Tamkang University • Professor in the Department of Finance and Banking at Tamkang University and Dean of the College of Business Administration • Professor in the Department of Finance and Banking at Tamkang University and Executive Director of the Continuing Education Office • Professor in the Department of Finance at Tamkang University	**Currently holds positions at EOI Investment Holding and other companies** • Independent Director of EOI Co., Ltd • Professor in the Department of Finance at Tamkang University	V	V	V	V		V	V	V	V	

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Name	Main experience (education) and position		Professionalism								
			Operational judgment	Accounting Finance	Manager Management	Crisis Processing	Industry Knowledge	International Market outlook	Leadership Ability	Decision-making Ability	Risk management	Research and development
Independent Director - Weng Xiaoheng	Main experience (education) • Associate Manager of the Wealth Management Department at Taiwan Cooperative Bank • Assistant Manager of the Insurance Agency Department at Taiwan Cooperative Bank • Manager of the Sanxia Branch of the Taiwan Cooperative Bank • Supervisor of Heku Securities Co., Ltd • Director of Heku Securities Co., Ltd • Supervisor of Hekujin International Leasing Co., Ltd	Currently holds positions at EOI Investment Holding and other companies • Independent Director of EOI Co., Ltd	V		V	V		V	V	V	V	
Independent Director - Lin Chih-Cheng	Main experience (education) • Deputy President of the Taiwan Futures Exchange • Director of the Taiwan Securities and Futures Market Development Foundation • Chairman of Hongli Asset Management Consulting Co., Ltd • Consultant for Hongli Mobile Co., Ltd • Director of the Securities and Futures Analysis Association of the Republic of China • Part-time lecturer at the Graduate Institute of Management, National Normal University • Consultant for Hongli Mobile Co., Ltd • Director of the Securities and Futures Analysis Association of the Republic of China	Currently holds positions at EOI Investment Holding and other companies • Independent Director of EOI Co., Ltd • Consultant for Hongli Mobile Co., Ltd • Director of the Securities and Futures Analysis Association of the Republic of China	V	V	V	V		V	V	V	V	

◆Director nomination system

EOI's director elections adopt a candidate nomination system. All director candidates are nominated and reviewed for their qualifications, approved by the Board of Directors, and submitted to the shareholders' meeting for election. Under Article 20 of the Code of Practice for Corporate Governance and Article 2 of the Regulations for the Election of Directors and Independent Directors, Board members are generally required to possess the knowledge, skills, and competencies necessary to perform their duties. To achieve sound corporate governance, the Board's overall capabilities include operational judgment, accounting and financial analysis, management, crisis management, industry knowledge, an international market perspective, leadership, and decision-making.

◆Directors' training status

To keep abreast of global management trends and enhance corporate governance and risk-response capabilities, Board members continuously develop their professional expertise and corporate governance knowledge. EOI periodically arranges advanced courses on finance, risk management, business management, legal affairs, accounting, corporate social responsibility, internal control systems, and financial reporting responsibilities to strengthen Board members' understanding and implementation of corporate governance.

In 2025, Board members completed a total of 90.5 hours of advanced training organized by the Taiwan Stock Exchange, Securities and Futures Market Development Foundation, Corporate Governance Association, Taipei Exchange, and other institutions. Courses covered sustainable development, corporate governance and sustainability, insider-trading prevention, ESG strategies for capital markets, corporate human rights, greenwashing prevention, fair customer treatment, and financial consumer protection. This training enables Board members to update their knowledge and respond to evolving corporate challenges. For details of continuing education, please refer to pages 43–45 of the annual report.

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02. Governance

◆Directors' liability insurance

EOI provides liability insurance for its directors every year to protect them from being sued for compensation by third parties during business operations, thereby strengthening corporate governance and enabling directors to fulfill their roles.

Eligible insured persons	Insurance companies	Insured amount	Insurance period	Note
All directors and managers	Singapore International Property & Casualty Insurance Co., Ltd. Taiwan Branch	USD 3 million	October 1, 2024 Until October 1, 2025	Board Report Date：August 8, 2024.
		USD 3 million	October 1, 2025 Until October 1, 2026	Board Report Date：November 14, 2025.

◆Directors' Recusal Due to Conflicts of Interest

To comply with applicable laws and implement a directors' conflict-of-interest recusal system, EOI has established relevant provisions in its Rules of Procedure for Board Meetings, Code of Ethical Conduct, Integrity Management Code of Practice, and Code of Conduct. When a director or the legal person he or she represents has an interest in a matter before the Board, the director must explain the material aspects of that interest at the meeting. If the matter may prejudice EOI's interests, the director may not participate in the discussion or vote, may not vote on behalf of another director, and must recuse himself or herself. Directors must also exercise self-discipline and refrain from improper mutual support.

EOI had four independent directors in 2025. They provide recommendations from an objective and impartial perspective based on their expertise and experience. When considering proposals, the Board fully considers the views of independent directors and records the reasons for approval or objection in the meeting minutes. EOI applies conflict-of-interest recusal principles to protect its interests effectively. No proposals requiring recusal due to conflicts of interest arose in 2025.

◆Board performance evaluation

EOI's corporate governance unit regularly asks Board members to complete self-evaluation questionnaires for the Board, individual directors, and functional committees before the end of the first quarter each year. It then evaluates the previous year's performance and reports the results to the next Board meeting. This process strengthens corporate governance, enhances Board functions, establishes performance targets, and improves operational efficiency.

On November 14, 2025, Board members completed the Board Performance Self-Evaluation, Board Member Performance Self-Evaluation, and Functional Committee Performance Self-Evaluation. The results were reported on December 30, 2025, and will be posted on EOI's official website under Corporate Governance / Board of Directors.

Performance evaluation items	
Board of Directors Self-Evaluation	1. Degree of involvement in company operations. 2. Enhance the quality of board decision-making. 3. Board composition and structure. 4. Appointment of directors and continuing education. 5. Internal control.
The overall average score for 2025: 4.93, indicating that the board is responsible for guiding and overseeing company strategy, major business, and risk management, and has established appropriate internal control systems. The overall operation is sound and meets corporate governance requirements	
Self-evaluation of board members' performance	1. Grasping company goals and tasks. 2. Recognition of directors' responsibilities. 3. Degree of involvement in company operations. 4. Internal relationship management and communication. 5. Directors' expertise and ongoing development. 6. Internal control.
The overall average score for 2025: 4.96, indicating that directors have a positive evaluation of the efficiency and effectiveness of various indicator operations.	
Performance self-evaluation of functional committees (Audit Committee & Remuneration and Nomination Committee).	1. Degree of involvement in company operations. 2. Recognition of the responsibilities of functional committees. 3. Enhance the quality of decision-making by functional committees. 4. Composition and member selection of functional committees. 5. Internal control.
Average score for 2025: 4.91, indicating that the functional committees (Audit Committee and Remuneration and Nomination Committee) are operating well, meeting corporate governance requirements, and effectively enhancing the board's functions	

◆External performance evaluation by the board

According to the "Board Performance Evaluation Regulations," external board performance evaluations must be conducted at least once every three years by external professional independent organizations or external expert and scholar teams, and the annual performance evaluation shall be conducted at the end of the fiscal year.

Execution status of external performance evaluation by the Board of Directors	
Evaluate execution time	August 30, 2024 ~ November 21, 2024
During the assessment period	January 1, 2023 ~ October 31, 2024
Assessment methods	
The Company shall commission an external independent professional institution or expert scholar to conduct the evaluation at least once every three years. The evaluation indicators, procedures, achievement standards, and results shall be planned according to the external professional independent institution or expert appointed by the Company.	
In August 2024, our company commissioned the Taipei Financial Research and Development Foundation (hereinafter referred to as the "external evaluation agency") to complete the 2024 annual external performance evaluation of the Board of Directors, which will provide the overall evaluation and optimization recommendations	
The external evaluation agency for this evaluation was commissioned by the Executive Committee to provide a comprehensive evaluation and optimization recommendations for the Board of Directors' operations based on the company's materials provided by the Company regarding the Board of Directors and corporate governance from January 1, 2023 ~ October 31, 2024, as well as director questionnaires and interviews.	
The external review organization is a non-profit academic professional organization, currently composed of experts and scholars from various fields, with the main purpose of corporate governance conducted with integrity; The executive committee members also possess expertise in accounting, law, and corporate governance, thus possessing professionalism. Furthermore, the external review agency and its executive committee members have no circumstances affecting their independence from the company, thus possessing independence.	
Board performance by external review agencies includes the following dimensions: (1) Safeguarding shareholder rights, (2) Strengthening the structure and operation of the board, (3) Participation in company operations, (4) Improving the quality of board decision-making, (5) Enhancing information transparency, (6) Internal controls, (7) Promoting sustainable development, (8) Other evaluation considerations.	

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The external evaluation results and company recommendations are as follows:

External review agencies provide overall observations, evaluations, and optimization suggestions on the company's board of directors' operations	
Overall	The Taipei Financial Research and Development Foundation was commissioned by EOI Co., Ltd. to conduct the "Board Performance Evaluation." Both the evaluation agency and the supervisors responsible of the evaluated companies actively discussed and prepared the evaluation preparations. The supervisors responsible of the evaluated companies attached great importance to this performance evaluation, actively handling everything from the provision of written materials, supplementary materials, and online materials in the first phase to the arrangements of on-site visits, assisting the evaluation committee in conducting reviews based on the evaluation indicators. After reviewing the relevant self-assessment reports and materials, the evaluation committee concluded that the written data on the seven major evaluation indicators provided by the evaluated company according to the overall performance evaluation items all met the requirements of the evaluation indicators. The board of directors also followed the relevant regulations of the competent authority. On the day of the on-site visit, the chairman and President attended via video conference, with the convener of the board's functional committee attending the on-site visit and senior executives participating throughout, fully demonstrating the company's high regard for this board performance evaluation. In summary, after completing the overall performance evaluation of the company's board of directors, the evaluation committee offers three recommendations to serve as references for the company to face future industry challenges and sustainable development.
Suggestion 1	With steady growth in company performance and future sustainability issues, it is recommended to elevate the Sustainability Committee and Risk Management Committee to the board level.
Suggestion 2	Since the company has many branch locations, it is recommended to moderately increase audit personnel or introduce digital audit tools to further strengthen internal control quality.
Suggestion 3	The company boasts diverse R&D achievements and recommends adopting the Taiwan Intellectual Property Management Code (TIPS) certification mechanism to steadily maintain and enhance its competitive edge.

On 2024/12/26, the board of directors reported on the relevant external evaluation responses	
Suggestion 1	Established the Sustainability Committee and Risk Management Committee, elevating them to the board level.
Suggestion 2	Custom SAP audit reports save labor and enable immediate planning and implementation of digital auditing.
Suggestion 3	Our company has established Intellectual Property and Operational Management Procedures and Trade Secret Procedures, which will be evaluated based on operational conditions in the future.

Please refer to the official website for the results of the external evaluation of the board

https://www.eoi.com.tw/Investor/INVESTOR_Board_Of_Directors

◆2.1.2 Functional Committee

To continuously improve its corporate governance structure, enhance operational performance, and fulfill corporate social responsibility, EOI has established three functional committees: the Audit and Risk Management Committee, the Compensation and Nomination Committee, and the Sustainability Committee. These committees strengthen Board functions, protect stakeholder rights, and support fair and transparent disclosure of company information. EOI has also adopted the Rules of Procedure for Board Meetings and the Code of Ethical Conduct to strengthen its governance and supervisory functions. The results of each committee's operations in 2025 will be posted on EOI's official website under Corporate Governance / Functional Committees.

◆Audit and Risk Management Committee

EOI's Audit and Risk Management Committee consists of four independent directors. The Committee assists the Board in overseeing the quality and integrity of accounting, auditing, financial reporting, and financial controls. Its responsibilities include establishing or amending internal control systems, reviewing procedures for the acquisition or disposal of assets, derivative transactions, loans to others, and endorsements or guarantees, and reviewing relevant assessments and procedures.

The Audit and Risk Management Committee's main priorities in 2025 included reviewing financial statements and communicating with relevant parties. Key matters included reviewing audit and accounting policies and procedures, corporate risk management, major asset and derivative transactions, the appointment, dismissal, remuneration, and independence of certified public accountants, and derivative financial products and cash investments.

The Audit and Risk Management Committee meets at least once each quarter. It held three meetings in 2025, with a 100% in-person attendance rate. Statistics on its 2025 operations are available on EOI's official website under Corporate Governance / Functional Committees / Audit Committee.

Job title	Name	Actual attendance	Number of attendances requested	Actual Attendance Rate (%).
Convener	Lu Tingjie	3	0	100
Member	Chiu Chien-liang	3	0	100
Member	Weng Xiaoheng	3	0	100
Member	Lin Zhicheng	3	0	100

Note: EOI was established and listed on August 15, 2025; The Audit and Risk Management Committee was established on October 14, 2025.

The connection between board and senior executive compensation policies and sustainable performance

To implement its corporate sustainability philosophy, EOI has incorporated ESG performance objectives into the daily operations of each functional unit and into management standards for managers at all levels. ESG goal setting and reward-linkage mechanisms support effective progress toward sustainability goals. EOI also conducts internal ESG training to enhance employees' awareness of and participation in sustainable actions. EOI will continue to optimize its goal setting and implementation mechanisms, explore innovative ESG solutions, and strive to become an influential model of sustainable enterprise.

The following are the implementation instructions and indicator details:

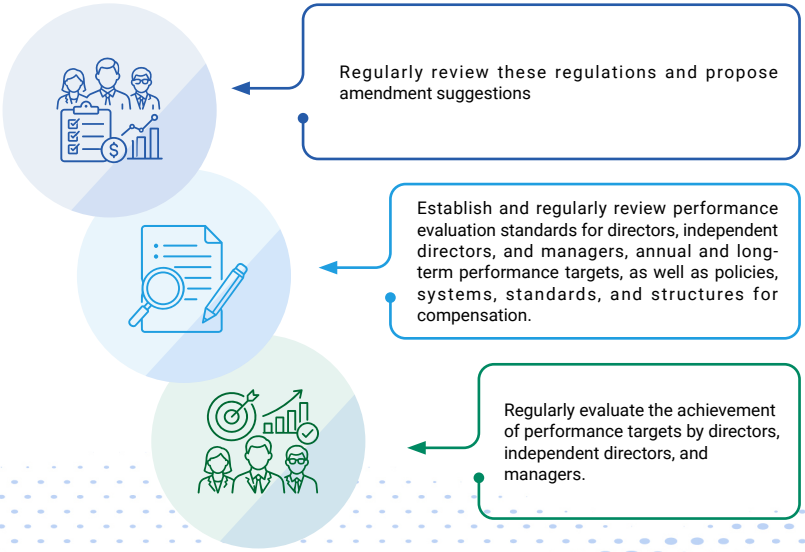
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- ESG performance indicators cascade from senior management to departments and functional units, ensuring clear responsibilities at every level for promoting sustainable development.
- Each functional unit's performance is closely linked to EOI's overall ESG objectives, creating a two-way driver from the top down and the bottom up.
- Each unit sets specific and measurable ESG goals based on its functions. At the beginning of each year, the President, senior executives, and department heads jointly determine annual ESG goals and cascade them to departments and functional units.
- EOI holds quarterly ESG progress-track meetings to monitor goal attainment in real time, ensuring that objectives remain on track and challenges are addressed promptly.
- EOI has established a fair and equitable reward mechanism that directly links the achievement of annual ESG goals by functional units to variable compensation, including annual salary adjustments and bonus distributions.
- When functional units achieve their ESG-related goals, performance rewards are increased as appropriate to provide meaningful incentives. Units that do not meet their targets must submit improvement plans based on the PDCA cycle, with guidance from senior management, to ensure that performance improves in the following year.
- EOI regularly conducts internal ESG training to enhance employees' awareness of and participation in sustainable development.

Directors' remuneration at EOI is proposed by the Compensation and Nomination Committee and approved by the Board. Under EOI's Articles of Incorporation, directors' remuneration may be allocated at up to 3% of profits. If EOI has accumulated losses, profits must first be retained to offset those losses. Senior executive compensation includes fixed salaries, bonuses, and employee bonuses and is closely linked to EOI's annual profits. Executive compensation comprises fixed salary and variable compensation based on achievement of operating goals. Retirement contributions and benefits are handled in accordance with the Labor Standards Act and Labor Pension Act and disclosed in EOI's annual report to help stakeholders understand the relationship between remuneration and company performance.



EOI incorporates ESG performance objectives into the operations of each functional unit and closely integrates them with management requirements and reward mechanisms to promote sustainable development. Through complementary top-down and bottom-up approaches, each unit sets measurable goals based on its functions, and management cascades these goals to ensure clear responsibilities. Quarterly progress-track meetings monitor implementation in real time. Units that do not meet their targets submit improvement plans based on the PDCA cycle. EOI's fair reward system links ESG goal achievement to salary adjustments and bonuses. Regular internal training strengthens employees' awareness of and participation in sustainable actions, supporting EOI's ambition to become a model sustainable enterprise.

Employee salary calculation process

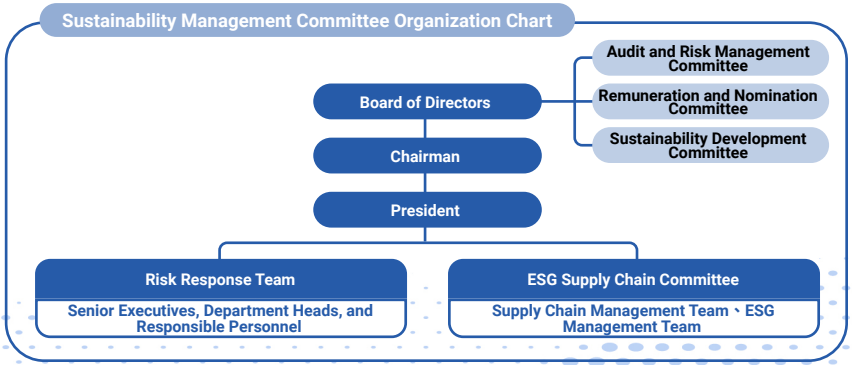
Under EOI's compensation regulations, starting salaries are determined according to candidates' academic qualifications and professional expertise, market pay levels for the relevant position, and the recommendations of the hiring manager and compensation manager, followed by approval under EOI's delegated management authority. Annual bonuses, dividends, and salary adjustments are discussed and approved by the Board of Directors and incorporated into compensation-related decisions.

EOI has established performance-management regulations and conducts annual department and employee performance evaluations to ensure fair assessment of employee performance and contributions. The evaluations help supervisors deploy talent appropriately and serve as a reference for promotion, appointment, rewards, salary adjustments, and profit sharing.

Sustainability Committee

EOI actively supports the Financial Supervisory Commission's Corporate Governance 3.0 – Sustainable Development Roadmap. It continues to improve its ESG framework, demonstrating EOI's commitment to sustainable operations and stronger capital-market competitiveness.

On November 12, 2020, the Board approved the establishment of the Sustainability Development Committee, with Chairman Kuo-Hsin Huang serving as Chairman and President FangYueHuang as deputy Chairman. To continuously strengthen its corporate governance and sustainability framework and ensure regulatory compliance, the Board appointed Manager Shang Huifen as the full-time Corporate Governance Officer on May 4, 2023. She is responsible for overseeing related matters. The corporate governance team comprises professionals with more than three years of experience in finance, audit, shareholder services, and Board affairs. Its purpose is to provide directors with information necessary for the performance of their duties, assist directors in complying with applicable laws and regulations, convene shareholder and Board meetings in accordance with the law, and ensure that key matters are properly recorded. For details of its work in fiscal year 2025, please visit EOI's official website under Corporate Governance / Functional Committees.



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2.2 Operational Overview

◆Sustainability Issues - Economic Performance

Sustainability Issues: Economic Performance			
Sustainability standards (Topic) echoes	GRI 201 Economic Performance	Main target audience	• Shareholders and other investors (facilitated). • Government (facilitated). • Financial institutions (facilitated). • Employees and other workers (direct impact). • Suppliers/contractors (direct impact). • Local communities (indirect impact). • Business partners (facilitated).
Significance for EOI	• All compilation work is carried out in accordance with policies and regulations of the competent authority, and announcements are made as required. • Continuously innovating and breaking through patented technologies to enhance the company's long-term competitive advantage and social contribution. Global expansion and pursuit of sustainable profitability are EOI Investment Holding's business goals.		
Impact and impact	**Practical positive impact** • Increase production capacity and reduce defect rates to achieve the company's revenue targets. • Increased demand and expanded market size increase the company's economic sources. **Potential positive impacts** • No customer complaints occurred, and customer satisfaction improved, all contributing to the company's profit growth. • Strong economic performance to maintain employee salaries and increase employment rates. • Companies adopt environmentally relevant strategies and actions to ensure operational growth while also protecting the environment. **Actual negative impact** • Insufficient production capacity and excessively high defect rates prevent the company from meeting its annual targets. • Operations falling short of expectations may cause difficulties for the company. **Potential Negative Impacts** • If a customer complaint occurs, it may result in customer returns or rework costs.		
Policy	• In accordance with accounting policies and the regulations of the competent authority, the finance and accounting departments are respectively responsible for compiling and preparing various reports for management decision-making and evaluation, and to make announcements as required.		
Strategy	**Opportunities are actively managed**: By proactively identifying and leveraging market opportunities to enhance economic performance, the core lies in responding flexibly to market changes, allocating resources flexibly, seizing potential growth opportunities, and effectively managing risks to achieve better economic outcomes. **Risk prevention management**: EOI Holding arranges various levels of operation-related meetings weekly, monthly, quarterly, and annually to review and plan past and future business directions, ensuring the company's business strategies reflect appropriate operational performance. **Negative impact remediation measures**: "With certainty in internal controls, we can counter external environmental uncertainties." Through market fragmentation, localized supply chain optimization, and financial hedging tools, the potential impact of Trump administration's tariff policies on Mexico plants will be comprehensively reduced.		

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Sustainability Issues: Economic Performance

Goals and targets

Short-term Goals (2~3 years):

EOI Headquarters

① The overall average salary adjustment for employees reached 6.5%.
② The average output value per employee reached 9 million.
③ The annual per capita added value rate for employees reaches 35%.
④ Market share continues to rise, expanding global shipment regions.
⑤ Quality assurance to reduce customer complaint costs.
⑥ EPS, performance, and profit have steadily grown
⑦ Market share continues to rise.
⑧ Expanded global shipping regions.
⑨ Actively promotes the realization of carbon neutrality and net-zero carbon goals.
⑩ Fully implement smart and automated technologies to enhance company competitiveness and profitability

Dongguan EOI

① The overall average salary adjustment for employees reached 4%.
② The annual per capita added value rate for employees reaches 28%.

Shenzhen Lianxinfeng

- The overall average salary adjustment for employees reached 5%.

Medium- to Long-Term Goals (over 3 years):

EOI Headquarters

① The overall average salary adjustment for employees reached 6.5%.
② The average output value per employee reached 9 million.
③ The annual per capita added value rate for employees reaches 35%.
④ It became a listed company with annual revenue at the level of 10 billion NTD.
⑤ Continues to strengthen its market share in the U.S. region> 10%.
⑥ Building professional talent and high-quality management teams in the international automotive, food and beverage, and AI sectors.
⑦ Within five years, EOI became a leading manufacturer of automotive photonic modules.
⑧ It has become one of the global leading manufacturers of innovative automotive light source modules.
⑨ Established more than three LED immersive creative cuisine restaurants in Taiwan

Dongguan EOI

① The overall average salary adjustment for employees reached 4%.
② The annual per capita added value rate for employees reaches 30%.

Shenzhen Lianxinfeng

- The overall average salary adjustment for employees reached 6.5%.

Management evaluation mechanism

- The Audit Committee of EOI Investment Holdings regularly reviews the financial statements and periodically evaluates operating performance at the board meeting.
- Hold regular board meetings to discuss major decisions and review the company's financial reports.
- By analyzing and reviewing financial statements, companies can enhance profitability and reduce financial costs.
- Senior management also regularly reviews financial performance to ensure the company's operations are sound.

Performance and adjustment

Performance

EOI Headquarters

- By 2025, the overall average salary adjustment for employees will reach 4.1%.
- The average output value per employee reached 5.7809 million
- The annual per capita value-added rate for employees reaches 24.78%.
- Performance grew by 3.55%, EPS was 0.08, and net profit after tax was 16.64 million

Dongguan EOI

- In 2025, due to tariff impacts, the Dongguan plant will not conduct a general adjustment based on the company's actual operations and considering future stable development, but will only raise salaries for some outstanding employees, with an average adjustment of about 2%.
- The average additional price per employee is 28.4%. We continue to negotiate with suppliers to reduce material costs, while also focusing on independent R&D to increase the added value of our products

Shenzhen Lianxinfeng

- Due to poor annual performance in 2025, the overall average salary for employees was not adjusted.

Adjustment

- In 2025, EOI Holding will achieve significant economic performance growth and make breakthrough progress under its diversification strategy:
  ① Deepening AI and smart technology applications: Continuously leveraging the effectiveness of the AI team, committed to product intelligence and technological innovation, comprehensively strengthening the core competitiveness of high-end optoelectronic products.
  ② Expanding new business territory: The "eoi Ultimate Catering" Mini LED immersive virtual reality restaurant, invested in by its subsidiary, officially opened in 2025, successfully realizing next-generation LED display cross-industry and cross-industry business applications, creating a new revenue source for the group.
  ③ Expanding into North America and international markets: Automotive electronics manufacturing is gradually advancing, and the Mexico plant will take on long-term orders for future new vehicles, injecting long-term and stable momentum into the group's future operations and fully demonstrating EOI Holdings' international competitiveness in the global supply chain.
- Issues identified by the management evaluation mechanism are handled by the operations team by organizing working groups from relevant units.
- EOI Holding regularly holds senior management meetings to review whether the company's operations align with objectives from both financial and accounting perspectives and sets improvement targets to continuously make progress.

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◆2.2.1 Financial Information

Thanks to the joint efforts of the management team and all employees, EOI Holding's revenue for fiscal year 2025 will still show slight growth compared to the previous year and maintain profitability. Operating revenue for 2025 will reach NT$5,738,712 thousand, a 3.55% increase over the previous year; Net profit after tax will be NT$16,640 thousand, a decrease of 80.53% from the previous year, mainly due to financial costs from non-operating income and expense and foreign exchange losses, resulting in reduced profits.

Financial Income Statement Unit: NT$ thousands

Project	2021	2022	2023	2024	2025	Increase (decrease) amount	Increase (decrease) ratio (%)
Net operating revenue	3,614,060	3,825,456	4,325,353	5,541,763	5,738,712	196,949	3.55%
Operating costs	2,910,158	3,217,297	3,721,930	4,742,319	4,856,101	113,782	2.40%
Operating gross profit	703,902	608,159	603,423	799,444	882,611	83,167	10.40%
operating expenses	647,169	736,401	658,801	794,574	782,556	(12,018)	-1.51%
Operating profit	56,733	(128,242)	(55,378)	4,870	100,055	95,185	1954.52%
Non-operating income and expenses	(51,504)	127,917	51,019	88,746	(79,119)	(167,865)	-189.15%
Pre-tax net profit	5,229	(325)	(4,359)	93,616	20,936	(72,680)	-77.64%
Income tax expenses	(5,183)	(16,828)	(14,613)	8,136	4,296	(3,840)	-47.20%
Net profit after tax	10,412	16,503	10,254	85,480	16,640	(68,840)	-80.53%

Various tax statistics Unit: NT$ thousands

By nature	2021	2022	2023	2024	2025
Additional levies on business income tax and undistributed earnings	30,896	163	6,588	9,093	11,672
Other taxes (house tax, land value tax, license plate tax, etc.).	1,769	1,761	4,026	5,961	6,756
Total tax payments	32,665	1,924	10,614	15,054	18,428

Accept government financial subsidies

EOI Headquarters

Subsidizing units	Name of the subsidy	Subsidy amount (New Taiwan Dollar).
Ministry of Economic Affairs, Taiwan SME Joint Counseling Foundation	The Ministry of Economic Affairs is promoting low-carbon and intelligent transformation in manufacturing by leading small manufacturing with smart and rapid production of Mini LED display module technology	2,722,976
Ministry of Labor	Promote work-life balance subsidy programs	19,700
Ministry of Labor Workforce Development Agency Taoyuan-Hsinchu-Miaoli Branch	Continued Employment Subsidy Program for Senior Workers	90,000

Note: The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng. Since Dongguan EOI and Shenzhen Lianxinfeng did not receive government subsidies in 2024, there is no relevant information.

Tax reduction or exemption for tax declarations

Factory area	Exemption items	Amount of deduction
EOI Headquarters	Tax reduction or exemption amounts declared under the Industrial Innovation Act.	4,907,829 (New Taiwan Dollar)
Dongguan EOI	High-tech enterprises may be additionally deducted and offset the tax reduction or exemption amount for losses from previous years.	1,776,000 (RMB)

Note: The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng. Since Shenzhen Lianxinfeng did not accept government tax reductions in 2025, there is no relevant information.

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◆2.2.2 Tax Policy

EOI Holding strictly complies with all regulations set by tax authorities, such as securities transaction tax, futures transaction tax, business tax, and other related tax laws. In addition, EOI Holding adheres to the following seven principles when paying taxes:

Compliance Principles



Adhere to tax regulations, accurately declare and pay tax liabilities within the specified deadlines, and prepare supporting documents

Information Transparency Principle



Regularly disclose tax information through financial and annual reports to ensure transparency

Principle of proactive communication



maintain open and honest communication with tax collection agencies to help improve the tax environment and system

Reasonable tax saving principle



Use legal and transparent tax incentives, and avoid methods that violate the spirit of the law to save taxes

Reasonable structuring principle



The corporate structure and transaction arrangements are economically substantive, and no special arrangements are used for tax avoidance

Business Substance Principle



Related party transactions align with economic substance, and decision-makers bear the risk and receive reasonable rewards

Arm's length principle



The prices and terms of related-party transactions should be like those of unrelated parties in similar transactions

Considering the complexity of EOI Holding's tax issues, the company's internal accounting department is currently responsible for handling them, and when necessary, external professional accountants are also cooperating to ensure compliance with regulatory requirements. EOI Holding actively engages in communication with stakeholders and complies with various tax laws to establish a sound tax environment.

 Tax policy	• Compliance and planning: EOI Holding annually appoints professional accountants to audit financial and tax statements, and these accountants regularly share the latest legal information for EOI Holding to assess whether further discussion is needed. • Professional Legacy: Establishing systematic working papers and recording past discussions and decisions, as well as establishing a proxy system to ensure proper transmission of experience.
 Whistleblowing mechanism	• A whistleblower hotline and mailbox are set up to allow employees and stakeholders to report illegal or unethical tax matters.
 Certainty of tax disclosure	• Based on financial statements certified by accounting firms, disclose various tax information through official websites, annual shareholders' meeting reports, and other public channels.
 Tax collection agencies	• If there are concerns about the application of laws and regulations, we proactively consult with tax collection agencies; When receiving requests from tax authorities for information, we fully cooperate and submit relevant documents and explanations on time.

2025 Consolidated & Individual Financial Reports
https://www.eoi.com.tw/Investor/INVESTOR_Board_Of_Directors

2025 Annual Report
https://www.eoi.com.tw/Investor/INVESTOR_Shareholder

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Sustainability Feature

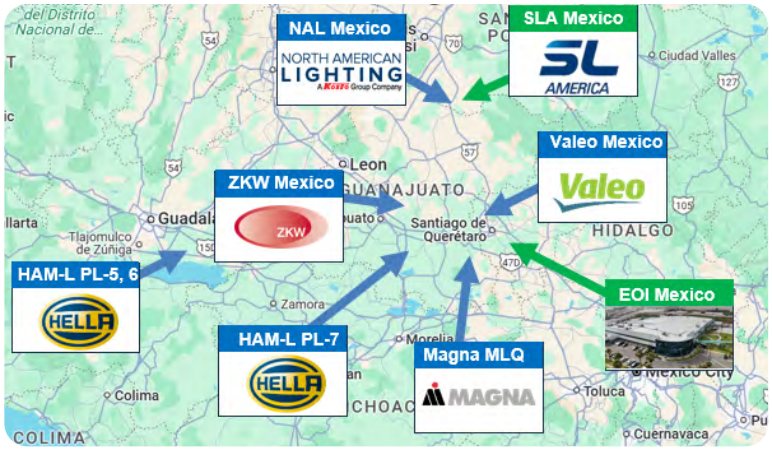
New Mexico Plant to Begin Mass Production in 2026, Reducing Carbon Emissions and Improving Supply Chain Efficiency

EOI Holding's new industrial park construction project in Queretaro, Mexico has entered a critical sprint phase, marking a milestone in the company's global supply chain strategic layout. The plant is expected to be completed on schedule in September 2025, with equipment installation and trial production immediately underway. Full mass production is expected to begin in the third quarter of 2026, significantly strengthening EOI Holding's localized supply and real-time service capabilities in Mexico, Central and South America, and Europe.

Dr. Fanny Huang, President of EOI Holding, pointed out that despite the rapidly changing global trade environment, EOI Holding has demonstrated high operational resilience. The New Mexico factory has secured multiple long-term orders for LED vehicle lighting modules lasting 6 to 7 years and continues to expand strategic alliances with major global automotive lighting manufacturers. President Huang especially emphasized that the plant is in Querétaro, close to several international automotive lighting manufacturers, offering significant logistics advantages. This not only effectively reduces inventory, transportation, and packaging costs but also helps achieve low-carbon emission goals.

Allan Kuo, Global Marketing Director of EOI Holding, stated that EOI Holding's penetration rate in the North American market continues to rise, with about 2 million new North American cars equipped annually with EOI Holding's LED headlight modules. With production capacity deployment expected to be completed by 2025, the New Mexico plant is expected to become EOI Holding's largest production base within 5 to 7 years, creating about 800 jobs in management, engineering, manufacturing, and quality control, injecting momentum into local economic development. At the same time, by shortening transportation routes, the company expects to significantly reduce its carbon footprint annually and fulfill its ESG commitments

Major automotive lighting manufacturers with major international and long-term partnerships also expressed their approval, believing that EOI Holding's deep presence in Mexico allows it to better serve customers and deepen relationships with them, making it the most flexible and efficient 'quality new force' in the automotive lighting industry chain, further deepening the global strategic partnership between the two parties.



EOI Holding's Mexico plant is located at a transportation hub, close to two highways, offering excellent connectivity. Our average distance to customers is reduced to 0.5 to 4 hours by car, which not only enables "just-in-time delivery (JIT)" but also helps customers significantly reduce transportation risks and warehousing costs.



Local production is a key strategy for achieving net zero emissions. The Mexico plant shortens transoceanic transport routes, minimizing carbon emissions and achieving a win-win for both environmental protection and economic benefits.

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2.3 Operate with integrity

◆Sustainability Issues - Intellectual Property Protection

Sustainability Issues: Intellectual Property Protection			
Sustainability standards	SASB Intellectual Property Protection and Competition Practices	**Main target audience**	• EOI Holding (Caused). • Government (facilitated). • Customers (direct impact). • Suppliers (direct impact). • Employees and other workers (direct impact).
(Topic) echoes	EOI Holding's vision is to become a global leader in innovative automotive light source modules, and innovative LED light sources are one of the keys to achieving this goal. In the design and manufacturing process, we place great importance on the protection and utilization of intellectual property rights. Through intellectual property protection, we can ensure that EOI Holding's innovative achievements are legally safeguarded, prevent infringement by others, and at the same time legally utilize the company's patents and technological advantages to enhance its market position and competitiveness.		
Significance for EOI	**Practical positive impact** • All technologies used in products produced by EOI Holding are patented, and do not infringe on third-party intellectual property rights. • By protecting intellectual property, companies and individuals are motivated to invest in research and innovation and innovation. **Potential positive impacts** • Maintain market competitiveness and meet customer needs. • When EOI Holding develops environmentally beneficial technologies, it can protect the patents of these technologies and encourage the emergence of more green innovation and sustainable development solutions to address environmental challenges **Actual/Potential Negatives** • Continuously ensure the validity of intellectual property rights to prevent infringement or theft of others' intellectual property rights.		
Impact and impact	• Ensure the organization's awareness of intellectual property management policies and objectives. • Ensure that all processes required for intellectual property management systems are established, implemented, and maintained. • Ensure that the processes achieve their intended results. • Report on the performance and improvement needs of the intellectual property management system to top management. • When planning or implementing a revised intellectual property management system, its completeness and consistency should be ensured.		
Policy	**Opportunities are actively managed**: EOI Holding has implemented the established "Intellectual Property Rights and Operational Management Measures" and the "Trade Secret Operating Procedures" in accordance with relevant regulations. **Risk prevention management**: • Confidential documents (items) are classified by importance and confidentiality level and are stored separately according to job title. • Entering confidential control areas, it is forbidden to bring personal USB drives, mobile phones, cameras, or devices with scanning functions... and similar devices. • Confidential documents required for meetings must be destroyed immediately after the meeting. When deleting or destroying electronic confidential files, irrecoverable measures must be taken. • Unauthorized people are prohibited from entering confidential file locations. • Highly confidential trade secret locations are equipped with authentication systems. • EOI Holding reports the status of intellectual property maintenance to top management at least once every quarter each year and conducts training sessions to strengthen awareness and understanding of intellectual property protection. For the 2025 fiscal year, reports have been made at board meetings in March, May, August, November, and December. **Negative impact remediation measures**: To encourage EOI Holding employees to innovate and research inventions and enrich their intellectual property, an incentive mechanism called the "Patent Proposal Management Measures" has been established to encourage employees to innovate and develop R&D.		

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Sustainability Issues: Intellectual Property Protection	
Strategy	**Short-term goals:** • Regularly hold intellectual property-related education and training. • Implement the protection of EOI Holdings' intellectual property rights and trade secrets and strictly enforce them in accordance with relevant regulations. • Establish and follow the 'Trade Secret Operating Procedures' and conduct trade secret training for new employees to ensure that the trade secrets of EOI Holding and its clients are properly protected. **Medium- and Long-Term Goals:** • Building Strong Brand Value: EOI Holding aims to establish a corporate image with strong brand value. Through patent acquisition, trademark and brand protection, it prevents infringement of the company's intellectual property rights and provides high-quality and innovative products and services to earn customers' trust and loyalty. • Enhancing R&D and Innovation Capabilities: EOI Holding has long been committed to technological innovation and research and development, maintaining its competitive edge by acquiring and protecting related intellectual property rights. This includes establishing partnerships with universities, research institutions, and other enterprises. • To ensure that EOI Holding and its clients' confidential information is used lawfully in business operations and to avoid violating relevant laws. When conducting transactions with clients, EOI Holding first signs confidentiality agreements with clients, or stipulates confidentiality clauses in the signed contracts to properly protect clients' confidential information. We also require suppliers to protect any confidential information obtained or learned about from EOI Holding.
Management evaluation mechanism	• Signing confidentiality agreements with employees. • Each position has established procedures for accessing or using confidential files. • The product manufacturing process is understood and managed by various senior managers and employees. • To further protect the company's trade secrets, EOI headquarters issued the "Trade Secret Operating Procedures" on January 6, 2023, and has been continuously implementing the plan.
Performance and adjustment	Performance
	• By the end of 2025, a total of 167 patents had been obtained (145 invention-type patents; 22 utility model patents). • EOI Holding provides trade secret education and training to new employees, effectively reducing the risk of trade secret leaks. By 2025, a total of 215 trainees will be trained; 71 current employees have already been trained.
	Adjustment
	• Each year, an audit plan for the Intellectual Property Management Regulations is scheduled, and continuous improvements and optimizations are made in line with amendments to the Intellectual Property Act to ensure compliance with management systems.

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2.3.1 Business ethics

EOI Holding conducts business activities in a fair and transparent manner, ensuring the confidentiality of business data and respecting the business assets and intellectual property of clients and partners. The company has established multiple policies and guidelines, including the "Intellectual Property Management and Operational Procedures," "Code of Ethical Conduct," "Code of Ethical Conduct," "Code of Honest Business Practices," "Procedures and Guidelines for Integrity Management," and whistleblowing channels to ensure the company follows ethical standards in business activities and safeguards the security and confidentiality of business information.

Furthermore, our company firmly believes that a sound corporate governance system is the cornerstone of excellent corporate governance. To this end, our company is committed to building an effective corporate governance structure to protect shareholders' rights, strengthen the functions of the board, fulfill oversight functions, and respect the interests of stakeholders. At the same time, we are committed to enhancing information transparency to embody the spirit of corporate governance, ensuring the company operates in the best possible way and creating value for shareholders, customers, and stakeholders.

The company's accounting and internal control systems operate normally. The audit office conducts audits according to the audit plan, issues monthly audit reports for independent directors' review, and reports are submitted to the competent authorities as required.

EOI Holding has implemented the following measures to prevent insider trading:

NO	Project	Content
1	 The board of directors promotes related anti-transaction strategies	In November 2025, the board of directors promoted relevant trading prevention regulations, including that directors are prohibited from trading their shares during the closed period thirty days before the annual financial report announcement and fifteen days before each quarterly financial report announcement.
2	 Internal advocacy	Each month, the stock affairs unit will inform insiders via email about insider trading prevention regulations, including that directors are not allowed to trade their shares during the closing period thirty days before the annual financial report announcement and fifteen days before the quarterly financial report announcement.
3	 Education and training	In fiscal year 2025, managers and employees will receive 286 sessions and 217 hours of training on an irregular basis, actively reminding internal staff to avoid accidentally violating regulations.

2.3.2 Regulatory compliance

EOI Holding strives to comply with relevant laws and regulations in all its business activities. To this end, we have appointed dedicated legal personnel to closely monitor the formulation and latest amendments of regulations that may affect company operations. We ensure that the practical operations of each unit comply with relevant requirements and regulations

When a significant event occurs that may seriously impact company operations (defined as a single event with cumulative fines exceeding 1 million within one year), we will publicly disclose these in this sustainability report to ensure the legality and compliance of our operations.

Regarding the customer not reporting complaints or fines regarding product labeling or regulatory violations through local sales units or agents, our company has no legal action against anti-competition, antitrust, or monopolistic behavior.

In 2025, an administrative penalty case occurred at EOI's headquarters. After the incident, the company immediately initiated improvement measures, reviewing and correcting the violations, and strengthened related operational processes, internal controls, and regulatory compliance management to prevent similar incidents from happening again. The company also continuously strengthened regulatory monitoring, training, and internal audit mechanisms to ensure that all business activities comply with regulatory requirements, maintaining sound business operations and sustainable development. In 2025, Dongguan EOI and Shenzhen Lianxinfeng did not experience any issues related to corporate governance, labor, products, or environmental protection, nor have they been fined or issued by government authorities.

The table below lists the penalty incidents and response measures at EOI headquarters:

EOI headquarters penalty incident and response measures			
Type	**Details of the disciplinary action**	**Explanation of Regulatory Violations**	**Improvement and response measures**
Administrative penalties	The fine shall be NT$38,500	Violation of Article 18 of the Water Pollution Control Act, Article 4 of the Water Pollution Control Measures and Testing Reporting Management Measures, Article 16 of the Water Pollution Control Measures and Testing Reporting Management Measures, Article 65, Paragraph 1 of the Water Pollution Control Measures and Testing Reporting Management Measures, and Article 66 of the Water Pollution Control Measures and Testing Reporting Management Measures.	1. The submersible pump has been replaced to ensure normal equipment operation, and a filtration system has been installed at the pump's water inlet to reduce the risk of blockage. 2. The water meter has been calibrated, and a qualified calibration report has been obtained. 3. Establish a complete meter reading system, with designated personnel filling out reports daily and supervisors reviewing them. If staff are traveling or unable to perform their duties during leave, a designated representative assists in reading to ensure uninterrupted meter reading and continuous record-keeping.
In total	Total number of incidents: 1 case; Total fine: NT$38,500.		

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Anti-corruption and anti-bribery policies and training

To promote corporate integrity management, the company's management department assists in establishing integrity management policies and related rules and complaint systems, and implements internal campaigns, labor contracts, training sessions, performance evaluations... Fully implemented. Internal staff outreach is conducted quarterly, along with related training for employees. The integrity code has been incorporated into employee performance evaluations. Additionally, related reports will be presented at the board meeting on December 30, 2025

Regarding anti-corruption policies and procedures, EOI headquarters has communicated 100% of the number of "internal employees." At Dongguan EOI, according to EOI Holding's anti-corruption policies and procedures, relevant documents and training materials for new employees have been formulated for the Dongguan factory, and anti-corruption and anti-bribery agreements have been signed with employees indirectly related to the company. In 2025, 36 new indirect employees have signed agreements, and by the end of 2025, 204 employees signed agreements. At Shenzhen Lianxinfeng, all personnel have signed anti-bribery and anti-corruption agreements, including 61 direct and indirect employees, reaching 100%.

In 2025, EOI Holding did not have any related corruption or bribery incidents. If such incidents occur, they will be reported to EOI Holding for handling.

The 2025 education and training for integrity management at EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng are shown in the table below:

Training related to integrity management

Factory area	Course Name	Course Topics	Training hours and number of participants
EOI Headquarters	Introducing training for new employees and on-the-job staff	This training targets management supervisors. To consider internal company operations, ongoing employees will be notified in phases for training.	• The number of trainees is 286 (from January ~ December).
	Implement intellectual property management education and training	Protection and management of corporate trade secrets.	• New Recruits: 215 trainees (from January ~ December). • On-the-job Staff: 71 trainees (targeting R&D/Engineering/Manufacturing/Quality Assurance/Sales/Project Technology Departments).
	Implement the promotion that insiders are prohibited from insider trading	Topic 1: Internal Management Regulations and Precautions. Topic 2: Insider Trading Prevention Promotion Session. Topic 3: Promotion of Integrity Management, Ethical Conduct, and Corporate Social Responsibility.	• The cumulative number of trainees reached 71. • The total training hours are 2 hours.
Dongguan EOI	New recruit training	Onboarding training for new employees and implementation of integrity management.	• New recruits: 187 trainees. • The Integrity Code for Employees has been incorporated into the evaluation items of the employee performance evaluation regulations and implemented in the annual employee performance evaluation.
Shenzhen Lianxinfeng			• New recruits: 28 people trained • The Integrity Code for Employees has been incorporated into the evaluation items of the employee performance evaluation regulations and implemented in the annual employee performance evaluation.

Note: The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng

Complaint channels

Whistleblowing and reporting channels have been established to provide internal and external personnel with information on dishonest or improper conduct. When handling a whistleblower case, the responsible unit will initiate investigation procedures according to regulations and protect whistleblowers from improper handling due to the report. No reports of dishonest conduct have occurred in 2025 .

Reporting channels



- External stakeholders, including suppliers and other business partners, may report concerns or submit grievances regarding business integrity and ethical conduct through the Contact Us section of EOI Holding's corporate website or by email at service@eoi.com.tw.
- EOI Holding has a reporting management system, with the Administration Department in charge. The service contact window is as follows:
  - Contact number: +886-37-539000
  - Contact Email: Administration Department staff@eoi.com.tw
  - Contact Address: No. 2, Ke Dong 1st Road, Zhunan Township, Miaoli County

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◆2.3.3 Intellectual Property Rights

EOI Holding place great emphasis on research and innovation and is committed to protecting its achievements. We protect the company's intellectual property by acquiring domestic and international intellectual property rights, thereby enhancing its competitiveness.

To meet clients' design needs or our company's innovations, our R&D department submits intellectual property applications. These applications are handled by EOI Investment Holdings' legal department as the processing window for intellectual property applications, and external patent firms are commissioned to conduct searches and analyses to ensure the R&D results do not infringe on others' intellectual property rights. At the same time, once a patent case is officially approved, the inventor of the patent will be uniformly handled by the HR department. This not only effectively protects the company's intellectual property rights but also motivates employees to continue innovating.

EOI headquarters reports the status of intellectual property maintenance to top management at least once a year. In 2025, reports will be held at board meetings in August and December. In addition to annual reports, we will also provide intellectual property management training for new and current employees to strengthen awareness and understanding of intellectual property protection. By 2025, a total of 215 participants will participate

Dongguan EOI and Shenzhen Lianxinfeng conduct at least one intellectual property promotion session annually, raising employees' awareness of intellectual property protection through emails, promoting innovative development, maintaining market order, and cultivating legal spirit and enhancing international competitiveness. In 2025, Dongguan EOI will conduct four campaigns with 492 participants; Shenzhen Lianxinfeng will conduct two campaigns with 68 participants

Country/Region	Quantity
Taiwan	36
United States	23
Mainland China	13
European Union	74
Japan	18
South Korea	3

As of December 31, 2025, EOI Holding holds a total of 167 valid patents (145 invention patents; 22 utility model patents). The following are the application results by region:

◆2.3.4 Internal Control System

EOI Holding has established a dedicated audit office directly under the Board of Directors, appointing an audit supervisor who, together with the Audit Committee, assists the Board and managers in reviewing the soundness, reasonableness, and effectiveness of the internal control system. All operational processes have been institutionalized and systematized. The internal control framework is also established according to the Financial Supervisory Commission's "Guidelines for Handling Internal Control Systems for Publicly Listed Companies," regularly disclosing operational and financial information, managing management risks, enhancing operational efficiency and efficiency, ensuring information security, and safeguarding shareholder rights.

In addition to monthly reports on audit operations to independent directors, the audit supervisor also attends the audit committee and board of directors to report anomalies and deficiencies. By promoting internal audit work, the audit ensures the effectiveness and efficiency of operations, the reliability of financial reporting, and compliance with relevant laws and regulations, assisting the board and management in fulfilling their responsibilities. Internal auditors regularly audit, investigate, and evaluate the effectiveness of internal control systems according to audit plans, measure operational effectiveness and efficiency, prepare audit reports, and submit these reports to directors and independent directors for review. They provide timely improvement suggestions to management to ensure the effective and continuous implementation of the internal control system, practice integrity in business practices, and prevent fraud.

To continuously improve its corporate governance management structure, enhance operational performance, and fulfill corporate social responsibility, EOI Holding has established three functional committees—the Audit and Risk Committee, the Compensation and Nomination Committee, and the Sustainability Committee—to further enhance the board's supervision, audit, and management functions, and to build a comprehensive corporate governance framework. These committees have established three functional committees: the Audit and Risk Committee, the Compensation and Nomination Committee, and the Sustainability Development Committee. These committees enhance decision-making quality and effectiveness, strengthen the board's functions, safeguard stakeholders' interests, and disclose company information in a fair and transparent manner. To improve supervisory functions and strengthen management functions, the Board has also established the "Board Meeting Rules of Procedure" and issued the "Code of Ethical Conduct," aiming to more effectively establish a board governance system and sound supervisory functions.

2.4 Risk Control

◆Risk management organizational structure

To demonstrate its commitment to sustainable development, EOI Holding strengthens ESG (Environmental, Social Responsibility, Governance) management, conducting risk assessments related to environmental protection, social responsibility, and corporate governance to ensure sustainable company operations. Therefore, on December 26, 2024, the Board of Directors approved the establishment of the "Sustainability Development Committee," composed of three independent directors and one director. For details and operational status of the Sustainability Development Committee, please refer to the EOI official website / Corporate Governance / Functional Committee. Furthermore, the company has established the "Sustainability Development Committee Organizational Regulations," whose main responsibilities include: formulating, promoting, and strengthening the company's sustainability policies, annual plans, and strategies; reviewing, tracking, and revising the implementation and effectiveness of sustainable development; supervising the disclosure of sustainability information and reviewing the "Corporate Sustainability Report"; and supervising the execution of the company's Sustainability Code of Conduct or other sustainability-related tasks resolved by the Board of Directors

The board of directors of EOI Holding is responsible for overseeing ESG progress. The ESG supervisor/ President regularly reports ESG planning and execution at the board meetings, with guidance from the directors.



For related risk management, please refer to the official website

https://www.eoi.com.tw/Investor/INVESTOR_Risk_Management

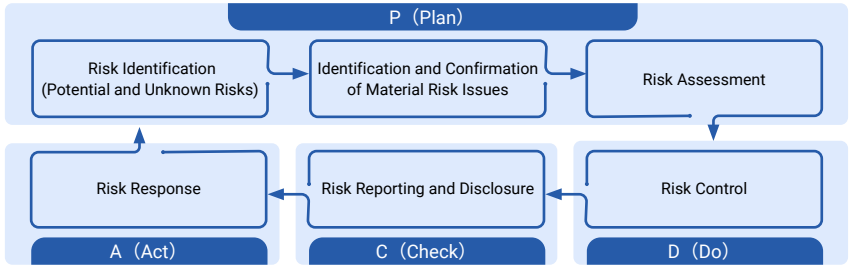
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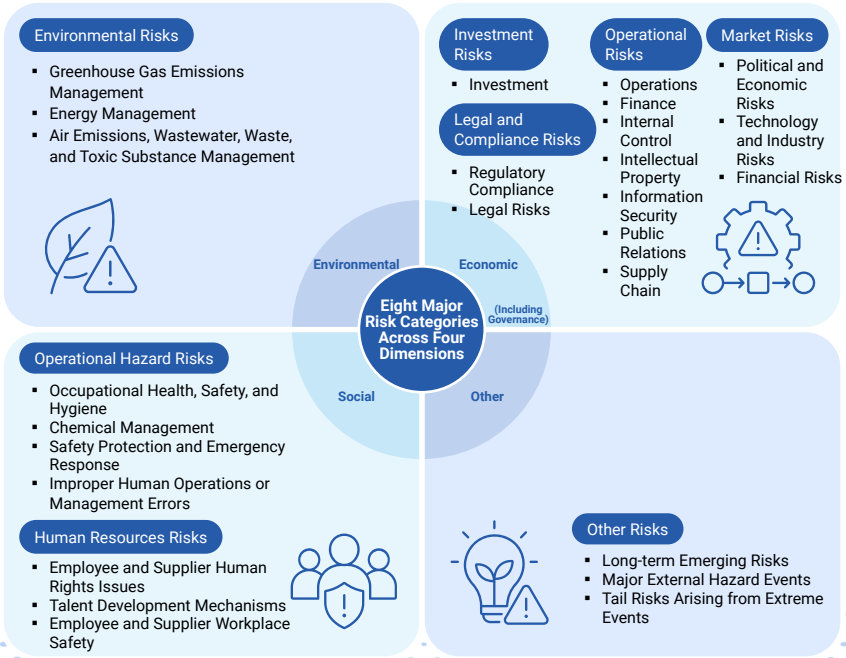
Risk management processes

Our company's risk management process includes risk issue identification, risk assessment, risk control, risk reporting and disclosure, and response to risk disclosures, all managed continuously through the PDCA (Plan, Do, Check, Act cycle).



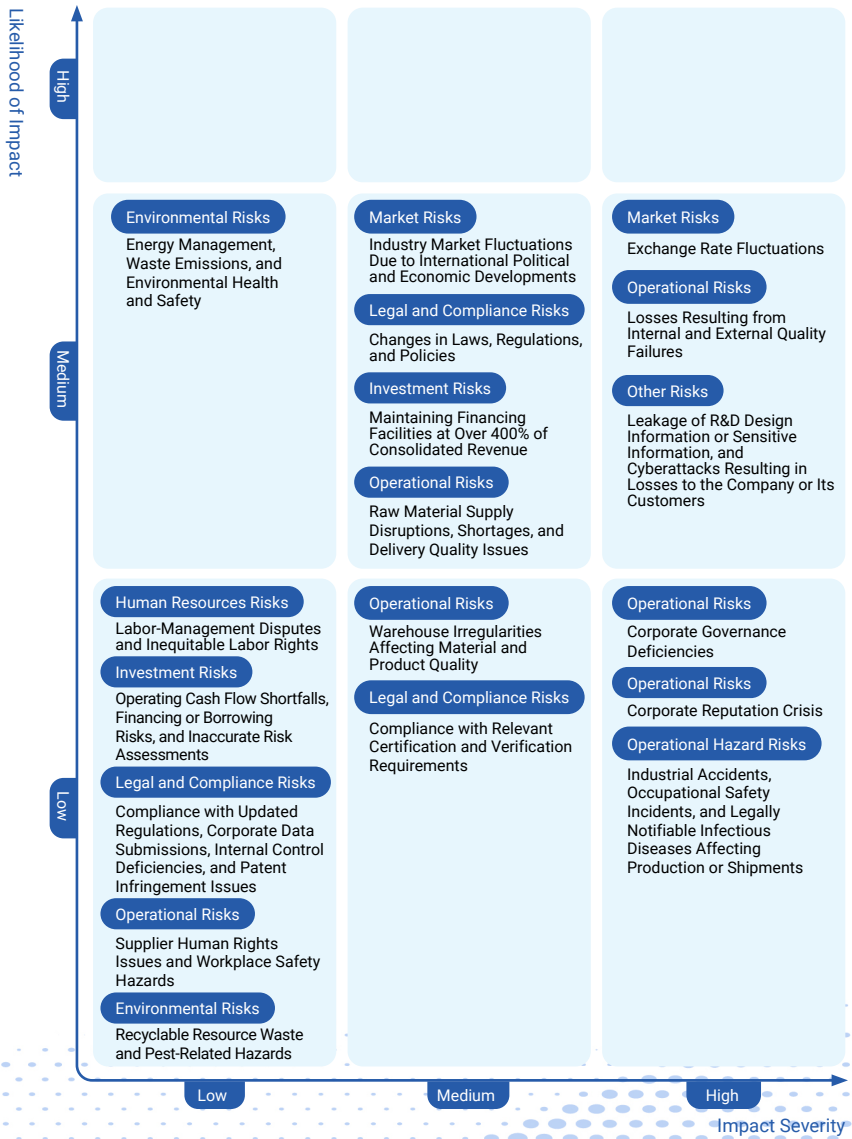
Risk Scope and Issue Identification

Relevant risks are regularly assessed annually, and risk management meetings are held. The President reports on the operation of risk management at the Board of Directors and proposes corresponding response measures. Each year, the four major risks (environmental, social, economic (including governance), and others) are evaluated under eight major areas: environmental risk, operational hazard risk, human resource risk, market risk, investment risk, regulatory and regulatory risk, operational risk, and other risks, to assess and prevent their occurrence.



Risk matrix

EOI Holding evaluates major risk issues based on the likelihood and degree of impact across various risk items within the department and identifies key risk items to facilitate further countermeasures. Through PDCA management cycles, the company continuously and effectively improves and manages various risk factors, aiming to reduce the probability and severity of losses caused by risks. Below is the risk matrix chart of EOI Holding:



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◆Risk operations

Based on the risk matrix and risk assessment mechanism, the company will hold regular risk management-related meetings in 2025 to continuously review the management of operational risks, climate risks, and potential major issues. The meetings mainly focus on reporting and discussion on the progress of risk management implementation, risk identification results, and improvement measures, and strengthen the company's risk control capabilities and operational resilience through cross-departmental communication and management mechanisms. After the meeting, the President reports the implementation status and related results of risk management to the Audit and Risk Management Committee. The committee reviews the company's risk status and provides improvement suggestions to strengthen the risk management and oversight mechanism. Subsequently, the President reports to the Board of Directors, continuously supervising risk management improvement efforts to enhance the company's risk response capabilities and overall operational effectiveness .

For details on operations, please refer to the EOI official website https://www.eoi.com.tw/Investor/INVESTOR_Risk_Management.

Four major aspects, eight major risks		Risks that already exist or can be anticipated	How to avoid risk responses
Environment	Environmental risks	1. Raw material sources and ecological destruction: illegal resource extraction and excessive water use. 2. Pollution emissions: Pollution, waste disposal, and greenhouse gas emissions caused by suppliers during production have not followed carbon reduction targets. 3. Environmental compliance risk: Suppliers fail to comply with environmental regulations (such as REACH, RoHS, etc.). 4. Impact of climate change: Suppliers located in areas vulnerable to typhoons, floods, hurricanes, and blizzards can disrupt supply chains.	1. (1) For suppliers who generate hazardous industrial waste during production, submit the supplier's environmental safety risk assessment form (2) Electronic components and PCB board materials that are environmentally non-polluting have been fully adopted, complying with international regulations (RoHS). 2. Fully adopting environmentally non-polluting chemicals and complying with international regulations (REACH). 3. Promote supplier education and develop green supply chain management: Hold ESG supplier conferences and promote carbon reduction and environmental sustainability training courses. Encourage suppliers to adopt energy-saving and carbon-reduction solutions, set carbon reduction targets, and set completion timelines. 4. Supplier Risk Early Warning and Response Plan: In response to risks such as special weather affecting material supply, conduct supplier environmental risk investigations and establish emergency response procedures.
	Operational hazard risks	1. Working at heights (self-propelled vehicles/aerial vehicles) can cause hazards due to negligence or improper operation. 2. As new products continue to be introduced, operators are gradually becoming familiar with new workflows and operational methods. Through appropriate guidance and training, they can continuously improve their standardized and safe operational performance. 3. During equipment operation, there is room to enhance safety. By continuously improving operational procedures and safety measures, operational stability can be further strengthened and personnel safety ensured. 4. If uncertainties such as personnel, machinery, materials, laws, and environment cannot be effectively controlled during production operations, product abnormalities or customer complaints may occur, causing company losses or lowering customer satisfaction.	1. In accordance with the "Guidelines for Preventing Accidents Related to Construction Work" established by the Public Construction Commission, the "Guidelines for Preventing Accidents in Construction at Heights" are mandatory for personal protective equipment, equipment inspections include scaffolding and aerial work vehicles that require a valid inspection certificate, operators of aerial work platforms must hold valid certifications, and safety nut cables that meet standards are installed on steel structures or catwalks for seat belt hooks. 2. For operators who are still familiar with new product processes and operating methods, we will assist them in quickly establishing correct movements and safety habits through comprehensive training, clear standardized guidelines, and on-site support mechanisms, ensuring continuous improvement in operational quality and safety during the new product introduction. 3. We will continue to strengthen security protection, optimize operational processes, and enhance personnel training to ensure a more stable and safe operating environment and to reduce potential risks. 4. Accelerating production line automation and investment in software and hardware in coordination with company operations... etc., to avoid quality risks and increase customer satisfaction.
Society	Human resource risks	1. With rapidly evolving smart application demands and rapid technological iteration, existing teams may not be able to respond promptly to new demands. 2. Training professional talent in the automotive industry requires more time, and recruitment requires more effort.	1. New projects need to clarify technical requirements, compare with existing capabilities to identify gaps, and plan training, recruitment, or project drills based on these gaps. Through challenging work and knowledge management, prevent talent loss and make the team a place that attracts talent and unlocks potential. 2. Implement production automation to reduce dependence on manpower and improve production efficiency. Promote multilingual eSOP and automation systems to reduce the learning burden for new employees and accelerate onboarding. Strengthen employee care measures and provide good communication and complaint channels to reduce staff turnover. The company will create a happy workplace environment and enhance employees' sense of identity and belonging to the company.

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Four major aspects, eight major risks		Risks that already exist or can be anticipated	How to avoid risk responses
Economy (including governance)	Market risk	1. Automotive electronic materials may face material shortages due to global political or economic factors, leading to higher costs. Customers may request to absorb part of these costs or face risks of order/delivery fluctuations. 2. The Company executes approximately 8~10 million USD hedged positions in US dollars and New Taiwan Dollars each month, covering approximately 10~15% of the net exposure to US dollars. Although the monthly exchange rate loss-valuation position refers to the unrealized position at the end of each month, as the US Federal Reserve begins its rate cut cycle, the US dollar is highly likely to continue depreciating. The probability of the Taiwan dollar appreciating against the US dollar is very high. This has led to an increase in unrealized losses on the net US dollar assets on the books. 3. Customs duties: US tariffs have been levied since April. Although EOI can pass the tax on to customers and has already communicated with different headlight clients, EOI will add the tariff to the customer's invoice. Alternatively, the customs duty will be paid on behalf of the customer during customs declaration, but EOI must advance the customs duty in advance.	1. Helping customers accelerate the adoption of substitute materials, avoiding transition reliance on a single supplier, preventing disruptions every time they are out-of-stock, and enhancing supply chain flexibility. 2. EOI continues to monitor currency market fluctuations and has undertaken appropriate hedging transactions to minimize exchange rate losses. 3. The company has a high proportion of exports. To reduce exchange rate risk, it keeps track of market information and exchange rate trends, assesses risks in foreign exchange positions, and takes timely exchange rate hedging measures to minimize the adverse impact of exchange rate fluctuations on operations. At the same time, it regularly tracks customer payments and whether sales prices need adjustment.
	Investment risk	Our revenue denominated in US dollars accounts for 80%~90% of the Group's consolidated revenue, so our dollar assets are heavily exposed, along with a small amount of existing RMB and euro positions. Therefore, hedging is focused on US dollar positions. However, as the Mexican peso operates in Mexico, local currency demand will arise as the factory operates, and the amount is expected to gradually increase, posing exposure risks. Especially since the peso is not a major international currency, its liquidity is poor, but volatility is high, posing operational risks.	Continue to negotiate with banks for renewal quotas, and new financial institutions are also accelerating the establishment of new quotas. In a high interest rate environment, it is essential to increase income and reduce expenses to maintain cash health. Maintain an interest coverage multiple of more than five times. Response: Closely monitor currency market trends; if the US dollar weakens, hedging measures must be implemented to minimize exchange rate losses.
	Regulatory compliance risks	Dynamic revisions to public works-related regulations can easily lead to compliance gaps and delays between existing project design and project execution.	Assign dedicated personnel to regularly track legislative amendment updates and meeting minutes from competent authorities and associations, instantly converting new regulatory requirements into mandatory internal updates of the "Project Design Checklist" and "Standard Operating Procedures."
	Operational risks	1. Raw material prices fluctuate significantly (such as oil prices and metal prices). 2. War and geopolitical risks: supply disruptions and logistics disruptions caused by war; changes in national policies. 3. Tariff Policy and Trade Protectionism: High tariffs, supply chain restructuring (forcing companies to relocate production bases). 4. (4) In response to the future particularities of Mexican customs, relevant customs clearance measures will be established in advance.	1. Regularly tracking changes in economic and trade policies and regulations across countries, continuously monitoring and analyzing raw material price fluctuations, and real-time adjustment and control of purchase quantities and timing 2. Supply chain diversification: By leveraging suppliers' global capacity layouts and adjustments, and developing new suppliers that meet customers' requirements for material production locations, we effectively reduce risks arising from changes in tariff policies and regional politics 3. Promote strategic cooperation with key suppliers to achieve cost optimization and risk reduction goals. Negotiate solutions for increased tariff costs with customers and provide real-time tariff cost impact data for business coordination. 4. Establishing a PEO (Origin Inspection) refers to conducting a comprehensive inspection of the origin of goods before they enter Mexico. The main components of this process typically include reviewing the accuracy of shipping documents, assessing the physical condition of the goods, supervising container loading, and verifying compliance with customs and transportation standards.
Others	Other risks	There is a risk of increased material inventory caused by excessive fluctuations in customer EDI.	Promote material standardization to reduce reliance on specific specifications; Conduct the latest L/T surveys every 1~1.5 months to adjust and control orders to avoid the risk of material stagnation; Regularly update material forecasts based on historical data, market sales, seasonal demand, and other factors.

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2.5 Cybersecurity Protection

To enhance EOI Holding's information security management, we established the Information Security Department in December 2023, dedicated to information security management, establishing cybersecurity mechanisms, and leading response to cybersecurity incidents. At the same time, we conduct rigorous multi-layered document application procedures for strict control and monitor information security under the "Information Security Management Measures" to prevent hacker intrusions or customer information leaks.

EOI Holding has established various information security-related protection mechanisms on its internal network, such as computer antivirus programs, network attack protection scanning, email virus filtering, and internal firewall construction... and other information protection systems. They also conduct drills based on the computer's emergency response and recovery plans to ensure that the response team can respond immediately in the event of major system anomalies.

The table below shows the cybersecurity strengthening policies and measures established by EOI Holding in 2025. To further strengthen the company's information security system and protection capabilities, the ISO 27001 standard was introduced in 2025, and certification was obtained and obtained in Q4 2025

2025 Information Security Enhancement System

EOI Headquarters	• Continuously implement NDR system monitoring and system monitoring to detect network anomalies. • We continue to implement the C2 list provided by the Science Park Information Sharing and Analysis Center to block abnormal network sources. • An MFA mechanism has been implemented to strengthen users' credential security levels. • Establish offsite backup and redundancy systems for ERP and sign-off systems. • In fiscal year 2025, we will continue to outsource vulnerability scans for major hosting equipment and conduct penetration tests on major websites to identify internal system vulnerabilities and study improvement measures. • Providing ISO 27001 guidance and establishing or adjusting existing SOPs according to ISO 2700 requirements to ensure compliance with ISO 27001 cybersecurity requirements.	
Dongguan EOI, Shenzhen Lianxinfeng	**Information Security Enhancement Measures:** • **Firewall construction with dual redundancy mechanisms for HA.** • **Implement MFA mechanisms to strengthen users' credential security levels**	
	• **By 2025, internal network firewalls will be added to restrict server access rights, isolating OA, workshops, and servers** ① Preventing Insider Risks: Restrict internal employees' access to sensitive data or systems beyond their responsibilities, reducing the risk of data theft or malicious damage. ② Detailed Logging: Provides detailed logs of internal traffic to aid in digital forensics when security incidents occur, tracking attack paths and affected areas ③ Application-level filtering: Not only filtering IPs and ports, but modern internal firewalls can also identify specific applications (such as prohibiting streaming media or certain cloud storage services during working hours) to optimize bandwidth usage ④ Preventing data leaks: Monitor and block abnormal traffic from inside to suspicious external IPs, preventing sensitive data from being secretly leaked • **By 2025, introduce an MFA local host mechanism and fully implement server, personal computer, account and password security levels** ① All computers in Dongguan are now online with Kaspersky Antivirus (EDR), with the server managing program trust, blacklisting of web addresses, and file access. Real-time monitoring and blocking of malware, viruses, spyware, phishing, and other threats provide real-time security protection to ensure data and system security ② The software employs multi-layered defense mechanisms, including behavior monitoring, plugging vulnerabilities, firewalls, and file encryption, providing comprehensive protection and effectively resisting various complex cyberattacks. ③ Deploy Microsoft 365 email virus filtering service to strengthen screening for phishing, phishing, and spam emails. ④ Deployed Barracuda mail firewalls on the ground and purchased secondary mail audits to enhance company email security. ⑤ Deploying the Sangfor Internet Access Management System to enhance network security and operational efficiency. The system helps prevent data leakage, monitor network usage, and provide data-driven insights to support management decision-making.	• **Classification of cybersecurity incident levels** ① Based on nature, mechanism, and process of network and information security incidents, companies classify incidents into different levels. For example, these may include harmful program incidents, cyberattack incidents, information destruction incidents, information content security incidents, equipment and facility failures, and catastrophic events. ② Cybersecurity incidents are classified according to the degree of impact, such as particularly significant, major, large, and general, so that different response and handling strategies can be adopted for incidents at different levels. • **Prevention and Remediation** ① Establish a real-time backup system for off-site servers to prevent simultaneous infection and downtime of computer servers in the same region. ② By adopting firewalls and intrusion detection systems, network traffic and access behavior are monitored and filtered, enabling timely detection and blocking potential security threats. ③ Implement A/D domain access control and authentication technologies to restrict user access permissions and prevent unauthorized access and operations. ④ Regularly conduct information security risk assessments and security vulnerability scans to promptly identify and fix vulnerabilities within the system. ⑤ Regularly scans and removes internal viruses to ensure long-term effectiveness of antivirus software. ⑥ After a security incident occurs, an emergency response plan is immediately activated, including isolating affected systems, collecting evidence, analyzing the source and method of attacks, and recovering compromised data and systems. • **Daily cybersecurity prevention operations** ① Regularly conduct information security training for employees to enhance their awareness and skills. ② Regularly conduct security inspections and vulnerability scans on the company's information systems to promptly identify and fix potential security risks. ③ Monitor network traffic and abnormal behaviors to promptly detect and address potential security threats. ④ Regularly update and upgrade security equipment and software to ensure they can handle the latest security threats

Note: The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng.

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Employees are the first line of defense in corporate information security. New employees are included in compulsory courses during training, and through regular training, promotion, and educational activities, employees are kept informed of the latest security threats and protective measures. Additionally, to raise employees' awareness of social network attacks, the company has launched related training, promotion, and drills, strengthening training and promotion for colleagues with unclear information security to raise employees' awareness of information security.

Information security, education and training		
Factory area	**Implementation status**	
EOI Headquarters	• Information security training is included as a mandatory course in the onboarding program for all new employees. • In 2025, quarterly information security awareness campaigns and annual digital cybersecurity training for all employees were successfully completed. • In 2025, two social engineering simulation exercises were conducted through external and internal resources.	
Dongguan EOI	• In 2025, all staff participated in 30 hours of internal cybersecurity training and seminars, with 128 participants offline in Dongguan and 42 online. • In fiscal year 2025, four quarterly information security campaigns will be conducted, and information security promotion will also be conducted via internal mail. • Complete one social engineering drill in 2025.	
Shenzhen Lianxinfeng	• Information security training was included as a mandatory course in the onboarding program for all new employees who joined the Company in January 2025. • In 2025, a total of 16 hours of internal information security training and seminars were conducted for all plant personnel, with 14 employees from Shenzhen Lianxinfeng participating in person. • •In 2025, four quarterly information security awareness campaigns were conducted, supplemented by information security communications distributed through internal company emails. • One social engineering simulation exercise was completed in 2025.	

Note: The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng

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Sustainability Special

Cybersecurity Protection Measures · MFA Multi-Factor Authentication

With the rapid development of informatization, important corporate data and information are increasingly stored on digital devices and systems. Multi-Factor Authentication (MFA), as a highly secure authentication method, ensures that sensitive data can only be accessed by authorized personnel. MFA requires users to provide multiple verification factors, such as passwords, fingerprints, and mobile verification codes, greatly enhancing account security and reducing the risk of hacker attacks or data leaks. Security Protection Measures and MFA Multi-Factor Authentication are also important measures for companies to fulfill social responsibility and protect customer rights. As a responsible enterprise, companies need to actively take measures to protect the interests of customers and employees and prevent losses caused by security issues.

Benefits of MFA:



Enhanced security



Employee trust is enhanced



Data protection



Customer satisfaction has improved

By implementing MFA and Office 365, account security can be greatly enhanced, and users are required to keep their registered phones and mobile apps secure, avoiding sharing login credentials with others. Requiring employees to use MFA for identity verification helps improve their security awareness and operational habits, foster security awareness, encouraging them to pay more attention to protecting their accounts and passwords, and avoiding low-strength passwords or operating in insecure network environments.

EOI Holding has significantly enhanced account security, reduced cybersecurity risks, and better protected sensitive data and information to meet data protection regulations. For clients who value data security, the company's MFA measures increase their trust and improve customer satisfaction

Although implementing MFA requires an initial investment, including purchasing relevant equipment, software, and employee training, the company has established relevant policies and organized training activities to help employees understand and become familiar with new verification methods, further enhancing their security awareness. The company also provides timely technical support to resolve issues employees encounter during use, ensuring the stable operation of the MFA system.

Directions for future maintenance and improvement



Continuously optimize the verification process

Based on employee feedback and actual needs, continuously optimize the MFA verification process to enhance user experience.



Strengthen integration with other security measures

Integrate MFA with other security measures (such as firewalls, intrusion detection systems, etc.) to form a more comprehensive security protection system.



Regular Evaluation and Updates

Regularly evaluate the safety and effectiveness of the MFA system, adjusting strategies promptly based on the results to ensure the system's continued effectiveness.



Enhancing employee security awareness

Continue to strengthen employee security education so they remain vigilant and jointly safeguard the company's information security.

In summary, the performance achieved by implementing multi-factor authentication and two-factor authentication is significant, not only improving account and data security but also strengthening trust among employees and customers. In the future, companies should continue to maintain and optimize these measures to ensure the ongoing advancement of information security work.