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Business Philosophy

"Sustainable environment and caring for the Earth"

- Providing energy-saving and environmentally friendly products
- Comply with government environmental regulations
- Energy saving, water conservation, and waste reduction
- Enhance resource efficiency

In 2023 and 2024
Green energy and certificates will be purchased from taipower
A total of 290,000 kWh

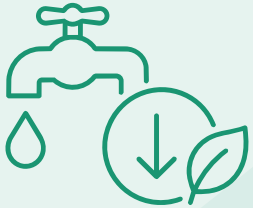


By 2025
Independent energy-saving measures will save about
24.7% of electricity usage



By 2025
Water resources will decrease by a total of
24,979metric tons

This accounts for **47.45%** of annual water consumption



Electronic forms
Equivalent to reduction
10.328 kg
Carbon dioxide emissions



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4.1 Climate-related risks and opportunities

◆Financial Impacts of Climate Change and Related Risk Management

Sustainability Issues: Financial Impacts of Climate Change and Related Risk Management				
Sustainability standards (Topic) echoes	GRI 201-2 Financial impacts and other risks and opportunities arising from climate change	**Main target audience**	• EOI Holding (Caused). • Government (facilitated). • Shareholders and other investors (facilitated).	• Supplier/Contractor (Facilitated). • Customers (direct impact). • Employees and other workers (direct impact).
Significance for EOI	• Facing risks related to climate change, EOI Holding may invest in strengthening renewable energy facilities to mitigate climate change and reduce carbon emissions, which will also generate more financing demand. • Risk management is a key part of a company's sustainable operation, and stakeholders are paying more attention to these issues to prevent and reduce all operational risks.			
Impact and impact	• Environmental aspect: According to the 2022 Global Risks Report, failure in climate action and extreme weather rank as the top two most likely risks worldwide. The report further points out that climate and environmental risks will become the most severe global threats in the next five to ten years, with the climate crisis becoming a major challenge for global sustainable development. • Economic Perspective: Depending on our production lines and stations, if a climate-related event unfortunately causes a shutdown, it will result in losses in fixed expenses and financial costs for the company. • People/Human Rights Aspects: Through annual TCFD, carbon inventory, and ongoing initiatives pursuing net zero carbon emissions, we shape the company culture and internalize the spirit of energy conservation, carbon reduction, and environmental friendliness into every employee.			
	Actual/Potential Positives In response to global environmental changes, the annual TCFD report is prepared in advance to enhance EOI Holding's advantage in entering major automotive supply chains.	**Actual/Potential Negatives** Mitigating the impacts of climate change and pursuing environmentally friendly production methods both require additional costs. Future intensification of environmental impacts may impact company operations.	**Practical positive impact** Through annual risk and opportunity identification, the company effectively identifies the strategies and responses it must take, aiming to reduce the impact of risks.	**Potential positive impacts** Through annual management, we can anticipate potential future risks and respond to and prevent them in time.	**Actual/Potential Negative Impact** Without regular identification and setting management policies, situations where attention should be paid first are ignored will occur.
Policy	• Conduct annual carbon inventories and complete external verification. • Regularly conduct operational risk assessments and implement corresponding strategies to reduce uncertainty in risk occurrence. • Conduct an annual comprehensive risk assessment to track countermeasures for the major risks identified. • Refer to the TCFD Climate-related Financial Information Disclosure Recommendation Framework to disclose climate-related information.			
Strategy	**Opportunities are actively managed** 1. Low-carbon transformation opportunities ▪ Renewable energy investment: Deploy renewable energy sources such as solar and wind to reduce carbon footprints and explore new markets. ▪ Low-carbon products and services: green building materials, carbon capture technologies, and other products aligned with the net zero trend. ▪ Circular economy model: Promote resource recycling and reusable materials to enhance supply chain resilience. 2. Financial and market competitive advantages ▪ Green Financing and Investment: Reducing funding costs through green bonds and sustainability-linked loans (SLLs). ▪ ESG Capital Attractiveness: Strengthen corporate sustainability performance and boost investor confidence. ▪ Carbon Market Participation: Participate in carbon trading markets to generate additional income through carbon credit mechanisms. 3. Policy and regulatory adaptability ▪ Proactively Respond to Climate Regulations: Avoid carbon taxes and regulatory risks to ensure operational stability. ▪ Planning to participate in international initiatives such as SBTi and RE100 to enhance EOI Holdings' image and gain policy benefits.			

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Sustainability Issues: Financial Impacts of Climate Change and Related Risk Management

Strategy

Risk prevention management

- Through the annual TCFD (TCFD), we assess the impact of climate risks on the company, and the risk team tracks and evaluates whether sudden crises may occur, preventing severe impacts from climate risks.

Negative impact remediation measures

1. Physical risk remediation measures
   - Strengthening climate-resilient infrastructure: invest in disaster-resilient buildings and flood control equipment to enhance the disaster resilience of supply chains.
   - Diversifying supply chains and production areas: Reducing the impact of extreme weather on production and ensuring stable raw material supply.
   - Climate insurance and financial protection: Reduce financial impact through climate insurance and catastrophe bonds.
2. Transition risk remediation measures
   - Reducing carbon dependence: Switching to renewable energy and producing low-carbon products to reduce carbon tax and policy risks.
   - Internal carbon pricing and emission reduction strategies: Plan and set internal carbon prices to adjust investment decisions early and reduce future compliance costs
   - Employee and Supplier Education: Continuously promote bimonthly ESG employee training to enhance the organization's ability to respond to climate risks
3. Financial and market adaptation strategies
   - Diversified investment portfolio: Spread out investments in low-carbon industries to reduce asset depreciation risks caused by policy changes.
   - Actively participate in green finance: Use green bonds and sustainability-linked loans (SLLs) to obtain low-cost capital.
   - Transparent Information Disclosure and Communication: Ensure climate risk information is transparent to meet TCFD standards and enhance investor trust.

Goals and targets

Short-term Goals (2~3 years):

- Continue to deepen the management mechanism for climate-related financial disclosures (TCFD/IFRS S1/S2), introduce climate scenario analysis and risk management processes, and strengthen the ability to assess the impacts of climate change on operations, supply chains, and finances.
- Continue to respond to the Ministry of Economic Affairs' Energy Administration's "Deep Energy Conservation Promotion Plan," promoting high-efficiency energy-saving improvement programs, with the 2026 target for an electricity saving rate of over 1%.
- Continue to promote greenhouse gas reduction measures, aiming to lower carbon emission intensity by 1% compared to the previous year by 2026.
- Promote circular economy and resource reduction management, aiming for packaging material usage to decrease by more than 3% compared to the previous year by 2026.
- Continuously promoting green product design and hazardous substance management, complying with international environmental regulations and customer green product requirements.
- Continuously optimizing energy-saving design to improve product energy efficiency.
- Enhanced product reliability and durability design to extend product lifespan and reduce maintenance losses.

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

1.Energy efficiency and equipment replacement goals:

- Phased replacement of outdated equipment (2024–2030): The medium- to long-term plan aims to replace outdated equipment at each plant in batches between 2024 and 2030, with the core goal of saving 0.5% to 1% of electricity annually compared to the previous year.

2.Renewable energy deployment and green power subscription:

- Diversified use of renewable energy: Plan to gradually seek and increase the use of renewable energy sources (such as solar and wind power) in the medium to long term.
- Green Power Procurement Record: The headquarters has planned to purchase renewable energy for 5 years at 50,000 kWh (from 2024 to 2028, totaling 290,000 kWh). In the medium-too long term, the company will continue to subscribe to clean green electricity based on this plan to reduce future financial risks such as rising carbon fees, carbon taxes, and electricity costs.

3.Low-carbon transformation and inventory expansion of global operational sites:

- Greenhouse Gas Inventory and Assurance (Scope 1 and Scope 2): EOI headquarters regularly promotes ISO 14064-1 inventory and aims to reduce carbon emissions by more than 3% annually.
- Medium- to Long-Term Follow-up at Overseas Sites: Dongguan EOI plans to continuously implement low-carbon production in the medium to long term (2024–2027), reducing water intensity by 1% annually, and will implement ISO 14064-1 certification and annual carbon reduction targets.
- United States and Other Sites: In the medium to long term, we will gradually expand the scope and quantitative indicators of TCFD to strengthen financial management and adaptation capabilities when global assets face extreme weather impacts (such as typhoons, heavy rainfall, flooding, and other physical risks).

4.Long-term goals for waste reduction and circular economy:

- Waste Reduction: The headquarters has set medium- to long-term goals, aiming to reduce general industrial waste output by 10-20% by 2030. Through source sorting and process waste reduction, it aims to lessen operational impacts caused by stricter environmental regulations, thereby establishing a highly resilient supply chain.

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Management evaluation mechanism	After the convener regularly reviews the risk report, it is presented at the board meeting. Senior management formulates risk mitigation plans for high-risk and high-impact items, conducts ongoing monitoring and improvement, and the audit unit regularly audits the implementation of key plans in the audit plan.
Performance and adjustment	Performance
	▪ Meet the Energy Agency's requirements every year, with an annual electricity savings rate of over 1%. ▪ In 2025, 206,360 kWh of electricity has been successfully saved compared to 2024, accounting for 24.7% of the total annual electricity savings. ▪ The average water recovery rate for the entire process is 86.1%, meeting park regulations at ≧ 85%. ▪ In 2025, the greenhouse gas inventory, disclosure, and verification procedures were completed, and the report was disclosed externally.
	Adjustment
	The TCFD (Task Force on Climate-related Financial Disclosures) mainly focuses on optimizing risk management, financial planning, operational strategies, and data disclosure to ensure companies can adapt to the challenges and opportunities brought by climate change. Here are several core directions:
	1.Risk and opportunity adjustment • Strengthen climate risk assessment: Use scenario analysis to predict the impact of different temperature control targets (such as 1.5° C or 2° C) on operations and develop contingency plans. • Dynamically adjust transformation strategies: Adjust carbon reduction pathways based on regulations, carbon markets, and consumer demand changes, such as adjusting supply chain allocations or energy sources. **2.Financial and investment strategy optimization** • Internal Carbon Pricing Mechanism: Establishing an internal carbon pricing to facilitate low-carbon investment decisions and reduce future compliance risks. • Capital expenditure adjustment: Increase green investments, such as renewable energy and low-carbon technologies, and reduce reliance on high-carbon assets. • Climate Financial Stress Test: Simulates the impact of extreme weather or rising carbon taxes on corporate finances, allowing early adjustment of capital allocation.
	3.Operational and supply chain adjustments • Low-carbon supply chain management: Suppliers are required to provide carbon emission data, with priority given to working with low-carbon companies to reduce Scope 3 emissions. • Enhance energy efficiency: Invest in energy-saving equipment to reduce operational carbon emissions, such as introducing smart grids and AI-powered energy efficiency management. **4.ESG performance and information disclosure** • Enhancing TCFD reporting transparency: More detailed disclosure of climate financial risk impacts, carbon emission data, and response strategies to meet investor and regulatory requirements. • KPI adjustments and performance linkage: Incorporate climate performance (such as carbon reduction targets and energy efficiency) into senior compensation assessments to ensure actionable implementation. • Advanced Data Analysis and Automated Reporting: Leveraging AI and big data to enhance the accuracy of climate data management and simplify the reporting process.

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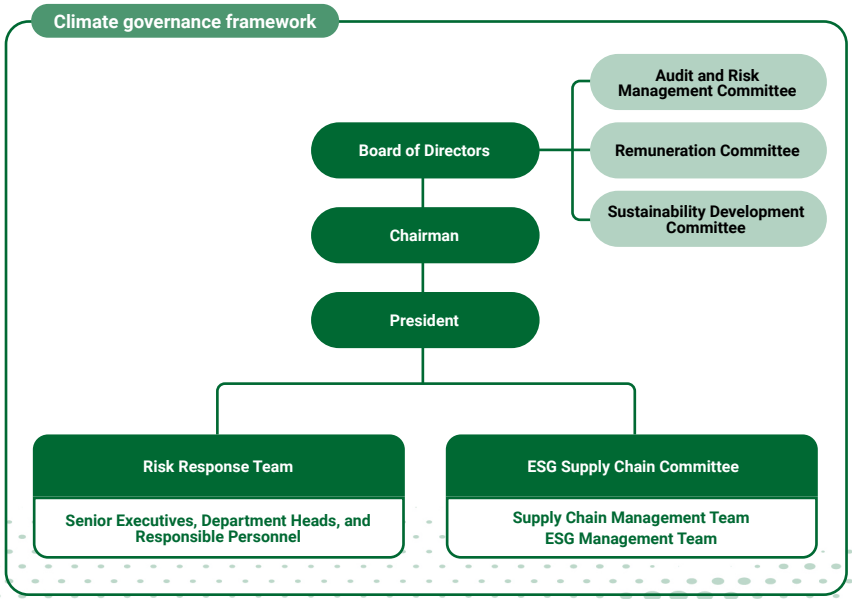
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◆4.1.1 Climate Change-Related Governance

Climate governance framework

According to the Global Risks Report 2025, environmental risks such as extreme weather events, natural resource shortages, biodiversity loss, and major changes in the Earth system will continue to be among the world's major risks over the next decade. As global climate change intensifies, related risks have gradually impacted business operations, supply chain management, energy consumption, and financial stability, making the climate risks and challenges facing companies increasingly severe. Since 2021, the company has conducted benchmarking based on the Task Force on Climate-Related Financial Disclosures (TCFD) to identify climate change-related risks and opportunities, and reports will be presented at the board meeting in the first quarter of the following year after the report is completed. The climate change disclosure period is from January 1, 2021, to December 31, 2025. The report covers the Taiwan headquarters of EOI Holding, and does not currently include other subsidiaries, operating sites, or investment companies in the consolidated financial report.

In 2025, EOI Holding will continue to deepen the board's governance functions and sustainability management framework, strengthening oversight mechanisms for risk management and sustainable development. The Audit and Risk Management Committee under the board of directors will continue to oversee the company's risk management policies, internal control systems, and major risk issues, enhancing overall operational resilience and governance effectiveness; The "Sustainability Committee" will continue to promote ESG strategies, climate change response, and sustainability goal management, deepening sustainability governance and cross-departmental integration mechanisms. Through the operation of functional committees, risk management, climate governance, and sustainability issues will be continuously incorporated into the board's oversight level, strengthening the company's management capabilities in operations, finance, environment, and social aspects, thereby enhancing corporate sustainability competitiveness and long-term operational resilience.



Company units	Responsibilities and responsibilities
Board of Directors	The board's oversight of climate-related risks and opportunities.
Audit and Risk Management Committee	The Audit and Risk Management Committee is a functional committee under the Board of Directors, mainly responsible for overseeing the accuracy and transparency of the company's financial reporting and ensuring the effectiveness of its risk management. Its specific functions include: **1.Audit supervision** • Review and supervision of financial reports: Responsible for overseeing the company's financial reporting procedures to ensure the financial statements comply with accounting standards and reflect the true financial position. • Selection and evaluation of external auditors: Responsible for selecting, appointing, and supervising external auditors, ensuring the independence and objectivity of external audits. • Internal Audit Supervision: Oversees the work of the internal audit department, ensures the effectiveness of the internal control system, and promotes improvement. **2.Risk management and supervision** • Risk assessment and management strategies: Responsible for identifying the main risks faced by the company (including financial, operational, legal, compliance, etc.) and overseeing the implementation of the risk management framework. • Crisis response and prevention measures: Ensure the company has plans to respond to emergencies or crises and oversee the operation of risk warning systems. • Compliance monitoring: Ensure the company complies with all applicable laws and regulations and manages compliance risks within the scope of risks. **3.Internal control and governance** • Supervision of the internal control system: Ensure the company has appropriate internal control systems to safeguard asset security, prevent fraud, and manage risks during the financial reporting process. • Supervision of governance structure: Oversee the company's governance structure to ensure the board of directors properly executes its duties and effectively manage various risks. **4.Communication bridge with the board** • Reporting to the Board of Directors: Regularly report audit results, risk management status, internal control measures, and other key issues to the board, and provide recommendations and improvement plans.

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Company units	Responsibilities and responsibilities
Sustainability Committee	The functions of the "Sustainability Committee" in climate governance mainly focus on ensuring the company's strategic planning, supervision, implementation, and compliance in climate change and sustainable development. Specific functions include: **1. Formulate climate governance policies and targets** Climate Risk and Opportunity Assessment: This committee is responsible for assessing the risks and opportunities climate change poses to businesses and setting climate-related sustainability goals based on the assessment results. Set Carbon Reduction and Sustainability Goals: Set specific carbon reduction targets (such as net-zero commitments) and other environmental sustainability goals to ensure business operations align with climate change trends. **2.Supervise the implementation of the climate change action plan** Implementation supervision and regular evaluation: Ensure the execution and progress of the climate action plan, including carbon reduction, energy management, and water resource management, and regularly assess the achievement of targets. Adjusting climate change strategies: Adjust corporate climate governance strategies and action plans in a timely manner based on climate science, policy changes, or market trends to maintain flexibility and forward-looking strategy. **3.Risk management and compliance supervision** Climate Risk Management: Overseeing the physical and transition risks that climate change may pose to the company, ensuring the company has an appropriate risk management framework to address these challenges. Regulatory and compliance supervision: Ensure the company complies with local and international climate regulations, carbon market regulations, and assist in adapting to relevant policy changes (such as carbon taxes and emissions trading). **4.Sustainability reports and information disclosure** TCFD Reporting and Sustainability Reporting: Responsible for overseeing the company's disclosure of climate risks and opportunities in accordance with the TCFD (Task Force on Climate-related Financial Disclosures) and other relevant standards (such as GRI, SASB), ensuring transparent and accurate information disclosure. External Verification and Certification: Assisting companies in obtaining external certifications or certifications related to sustainability and carbon reduction (such as ISO 14001, carbon footprint certification, etc.), thereby enhancing the company's market reputation. **5.Promote culture and stakeholder engagement** Promoting Climate Culture: Foster a climate action culture within the company, ensuring that senior management and employees fully understand the necessity of climate governance and integrate it into core values and daily operations. Stakeholder communication: Communicate and collaborate with investors, customers, suppliers, governments, and other stakeholders on climate action to build strong external relationships and enhance the company's sustainable image.
Chairman	Supporting companies in effectively managing climate change, applying governance of climate risks and opportunities to company operations and asset management.
President	As the highest risk management officer, unit heads and business handlers serve as risk management personnel, with response teams established according to different incidents.
Risk Response Team	The President's Office, Finance and Accounting Department, and Plant Affairs Department serve as management units for climate change risk prevention and response, reviewing potential risks in their main business and revising the risk identification forms and risk distribution status.

Risk management

EOI Holding incorporates business continuity risks, climate change, and natural disasters into the risk management policies of EOI and its subsidiaries and regularly reports the status of risk management operations to the board of directors. Through the "EOI Sustainable Development Practice Code," climate change risks are incorporated and managed in a more concrete and effective manner.

Climate change risk / opportunity identification process

Based on the climate-related risk and opportunity categories defined by TCFD, we set physical risks, transition risks, and opportunity categories. Through joint meetings of the President, internal unit leaders, and external consultants, we assess and focus on the climate change risks and potential future opportunities that EOI Holding faces in its daily operations. By monitoring domestic and international regulatory trends, holding regular ESG KPI monthly meetings, and conducting regular risk management meetings, we report to the functional committees under the Board: the "Audit and Risk Management Committee" and the "Sustainability Committee." Regular meetings are also held, and the climate change management policy is formulated. Below is a flowchart for identifying climate change risks and opportunities:

Climate Change Risk and Opportunity Identification Process



1.Interviews

Conduct interviews with department heads to understand daily operations, identify potential climate-related risks, and assess their relevance to business activities and TCFD-related aspects.



2.Data Collection

Collect information from department heads to identify short-, medium-, and long-term climate-related risks and opportunities, assess their potential impacts on departmental operations, and evaluate possible impacts and response measures under different climate scenarios.



3.Meetings

Conduct joint meetings involving department heads and external consultants to identify the climate-related risks and opportunities with the most significant potential impacts on EOI.



4.Disclosure

In accordance with the TCFD recommendations and the findings from interviews, data collection, and meetings, disclose EOI's current climate governance practices across four core pillars: Governance, Strategy, Risk Management, and Metrics and Targets.

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Climate change strategies

To address the various risks and opportunities brought by climate change, EOI Holding has established corresponding risk items by identifying physical risks and transformation risks. We have assessed the short-, medium-, and long-term impacts of these risks on operations and finances to identify potential impacts and effectively formulate corresponding management policies.

The table below EOI Holding's climate change strategy:

Risks	Risk categories	Risk items	Explanation	Potential operational and financial impacts (Risk impact description)	Management policy
Physical risk	Immediate typhoon/ heavy rainfall	Damage to operational equipment	Abnormal events caused by extreme weather such as typhoons and heavy rainfall (such as flooding during extreme rainfall) directly impact EOI's operational buildings, operations, and information equipment, impacting operational sites.	Typhoons or heavy rainfall events may prevent employees from working or cause damage to plant equipment, leading to operational interruptions or financial losses.	• Formulate emergency response plans for major natural disasters. After a disaster occurs, establish an emergency response team, set up fax, contact phone, and necessary equipment, designate 24-hour standby personnel to handle phone and fax reports, respond immediately to emergencies, and carry out post-disaster recovery.
		Supply chain disruptions	Due to frequent extreme weather events, raw material and energy supply become unstable, leading to disruptions in operations or production at EOI's supply plants, which may have led to supply chain disruptions that could prevent production or operational issues.	Extreme weather may cause supplier shipments and logistics delays, resulting in production interruptions that may affect subsequent shipments or pay for breach of contract.	• Each supplier has mechanisms to bring their own large-scale water storage equipment and purchase water sources to prevent supply chain disruptions. • With risk diversification at its core, when developing new suppliers, having production lines in different regions is a key consideration. In the event of major climate events, the same materials can be supplied from different plants.
	Long-term climate change Impact	Shortages of raw materials and water shortages	Long-term climate change has caused drastic changes in the global environment, such as droughts and water shortages, resulting in shortages of raw materials and making it impossible for EOI to operate normally due to shortages.	Due to the characteristics of various PCB supply chains, they require large amounts of water and have faced drought and shortage issues	

Risks	Risk categories	Risk item	Explanation	Short, medium, and long Stage differentiation	Potential operational and financial impacts (Risk impact description)	Management policy
Transformation Risks	Policies and regulations	Carbon fees/ energy taxes	Government policies align with the 2050 Paris Agreement carbon neutrality goals, leading to stricter greenhouse gas reduction requirements, energy-saving and electricity consumption policies, or regulations, which may increase operating costs, such as rising electricity bills or future carbon fees and taxes.	Middle	In the future, carbon fees may be required in Taiwan, and exports to Europe and America will require carbon taxes, which will increase operating costs.	• Implement ISO 14064 and set an annual carbon reduction target (1%)
		Cap-up controls/ emissions trading	In the future, the Climate Change Response Act will enter the mandatory reduction phase, implementing total greenhouse gas emission controls and emissions trading. For EOI, costs may rise due to emission control or the need to purchase carbon credits.	Middle	Besides increasing costs by purchasing carbon credits, carbon reduction will also become one of the primary operational goals under the total quantity control.	• Minimalist packaging design. • Local production is established in factories.
	Technical risks	The demand for low-carbon products and services	Regulations in Taiwan and other countries are becoming increasingly stringent in low-carbon product requirements, requiring companies to carefully manage product carbon emissions, energy, water consumption, and air pollution control during production.	Middle	To meet low-carbon demands, resources must be invested to reduce energy consumption, improve production efficiency, or improve product performance, all of which will increase operating costs.	• At ESG meetings, relevant departments will be involved in discussions to reduce electronic material waste, optimize power efficiency, and select environmentally friendly electronic materials in circuit design. • Materials are selected as high-temperature resistant electronic components; Design incorporates temperature detection control components and introduces a current de-rating mechanism; Dynamic voltage regulation reduces IC load. • New manufacturers of production materials must provide a green product guarantee letter when registering.
	Market risk	Changes in consumer behavior and preferences	Customers tend to produce more energy-efficient, low-carbon products to cater to consumer preferences, demanding that supply chains reduce product carbon footprints.	Middle	To meet customer demands, the company may move toward green product design, which requires significant investment in resources and costs.	
	Reputational risk	Climate change	Clients' impressions of EOI Holding as committed to low-carbon transformation and concern for climate change may indirectly affect the company's reputation and earnings; and if the company fails to actively engage in climate change issues that stakeholders care about, it may impact its image and credibility.	Middle	Failing to manage climate risks may affect stakeholders' evaluations of companies and may also reduce investors' willingness to invest.	• Implementing TCFD for climate governance and disclosure.

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Climate Change Opportunities and Management Policies

Because automakers place great emphasis on environmental and climate issues, if net zero emissions and water and energy consumption do not keep pace, they may be eliminated by the industry, causing huge impacts; This threat also applies to other industries, so the gradual implementation process will also create new opportunities.

Opportunity categories	Opportunity projects	Explanation	Differentiating short, medium, and long term	Potential operational and financial impacts	Management policy
Resource use efficiency	Green processes; Eco-friendly manufacturing	Following environmental protection and energy-saving trends, EOI's processes and production lines have been integrated with eco-friendly technologies, technologies, and equipment, reducing the use of electricity and water resources. Through energy-saving measures, the company's energy costs have been reduced.	Short	The products comply with energy-saving regulations, meet energy-saving requirements, and reduce overall production costs, increasing customer willingness to cooperate and driving revenue growth.	1. Adopted ISO 14064 2. Develop high-performance LED streetlights, optimize designs to reduce material usage, select recyclable materials, minimize waste from process packaging materials, and increase freight loading and transportation volume.
Energy sources	Establish renewable energy	Future revisions to renewable energy-related regulations and the development of low-carbon energy initiatives may include purchasing green electricity, related certificates, or installing solar panels for power generation.	Middle	Using green energy reduces carbon fees and product carbon footprint, lowers production costs, and increases customer willingness to cooperate.	Focus on developments related to renewable energy and continue to assess whether the company needs to make purchases.
Products and services	Low-carbon products	Develop low-carbon, eco-friendly, and long-lasting products to enhance competitiveness.	Short	To meet needs for carbon reduction and environmental protection, resources need to be invested in design and development in the early stages, but this may make EOI's products more competitive.	1. Establishing software and firmware capabilities to extend product lifespan. 2. New products are equipped with functional safety systems to ensure superior product development quality. 3. Through intelligent design and control, the efficiency of the headlight module's electrical components is improved, reducing power consumption.
Market	Developed to match consumer preferences	In line with market ESG trends, we launched LED products that are more environmentally friendly, energy-saving, and have longer product lifespans.	Short	Developing more energy-efficient and longer-lasting products in response to market and customer demands involves investing in R&D costs, but this may also attract more customers and increase revenue.	
Resilience	Building corporate resilience	Establish disaster prevention mechanisms and introduce climate change risk management mechanisms to build a more resilient EOI Holding.	Middle	Establishing disaster prevention mechanisms or implementing containment mechanisms will increase short-term costs, but in the long run, they will enhance the company's operational resilience.	1. Implementing TCFD for climate governance and disclosure. 2. Establish management policies for climate risks and opportunities.

Climate Change Scenario Strategies

Scenario analysis – physical risk

According to the TCFD recommendations, the risks and opportunities that EOI Holding may face are disclosed in its strategies, and its management policies also explain its response methods. According to the 3D disaster potential map of the National Disaster Prevention and Rescue Technology Center, EOI headquarters is not directly located in a rainfall potential zone or a rock debris landslide potential zone, but it does exist within a 500-meter radius. Other potential areas such as debris flow potential streams and downward slopes have no direct location, and none within 500 meters are within the potential zone, so the risk of flooding or landslides causing operational interruption is low. However, for risk management, EOI Holding still calculates the short-term property loss scenario if an unfortunate climate-related event causes work stoppages: Since EOI Holding's products are produced according to customer demand, losses are mainly concentrated in fixed expenses and financial costs if production stoppages occur. For EOI headquarters, the daily impact is approximately NT$2,014,000 (assuming 2025 employee welfare expenses of 505,985 plus depreciation and amortization of 135,747 + 31,240, plus financial costs of 52,040).



Note：

1. Source: National Science and Technology Center for Disaster Prevention and Rescue 3D Disaster Potential Map (3D Disaster Potential Map (nat.gov.tw)).
2. Analysis scope: EOI Headquarters (No. 2, Ke Dong 1st Road, Zhunan Township, Miaoli County, 120.9° E, 24.7° N).
3. Central Weather Bureau definition of rainfall grading：Heavy rain 80mm-200mm/24hr；Extremely heavy rain 200mm-350mm/24hr；Torrential rain 350mm-500mm/24hr；Extremely torrential rain 500mm 以上 /24hr。

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Scenario Analysis – Transition Risks

In addition to physical risks, EOI Holding is also considering the potential future impacts of different carbon pricing systems, such as carbon fees, carbon taxes, or cap-up controls. Since the current regulations are still in the early stages of formulation and are subject to significant future changes, they have conducted calculation scenario hypotheses for EOI greenhouse gas emissions, carbon fees, and cap-up controls, aiming to use relevant scenario simulations provided by international organizations to assess the short-, medium-, and long-term financial impact of the carbon pricing system.

Project	Potential costs of carbon fees	the potential costs of total quantity control
Scenario assumption explanation	• Carbon emission scenario：Use IEA Stated Policies Scenario (STEPS)、Announced Pledges Scenario (APS) and Net Zero Emissions by 2050 Scenario (NZE) as a way to estimate future carbon emissions. • Carbon fee level scenario: Using models from Taiwan's Ministry of Environment, Greenpeace, EU ETS, NGFS NDC, and NGFS 2050 Net Zero models as future carbon price estimates. • Model Projection Period: 2022 to 2050.	• Carbon reduction pathway setting: EOI Holdings assumes annual reduction targets of 1% (current company target) and 4.2% (SBTi standards). • Total quota control: Assuming the country implements total quotas in 2030, and that 50% of carbon emissions under the STEPS scenario are based on EOI Holding's core allocation, and achieving net zero carbon emissions by 2050 is the basis for analysis. • Penalty for emissions exceeding the quota: If the total greenhouse gas emissions exceed the limit and cannot be purchased on the emissions trading market, a fine of NT$3,000 per ton will be imposed. • Model Projection Period: 2022 to 2050.
Potential financial impact	Taking the NGFS NDC model as an example, the estimated carbon fee costs are as follows: Unit: NT$ thousands 2030: STEPS 9,050 / APS 7,550 / NZE 601 2050: STEPS 28,340 / APS 10,950 / NZE - • Under the STEPS scenario, the estimated carbon fee cost in 2030 is NT$9,050 thousand (about 0.20% of 2023 revenue); The estimated carbon fee cost in 2050 is NT$28,340 thousand (about 0.65% of 2023 revenue). • Under the APS scenario, the estimated carbon fee cost in 2030 is NT$7,550 thousand (about 0.17% of 2023 revenue); The carbon fee cost in 2050 is estimated at NT$10,950 thousand (about 0.25% of 2023 revenue). • Under the NZE scenario, the estimated carbon fee cost in 2030 is NT$601,000 (accounting for about 0.013% of 2023 revenue); By 2050, net zero emissions have been achieved, with no carbon fee-related costs.	Calculated with reductions of 1% and 4.2% respectively, the estimated total quantity control costs are as follows: Unit: NT$ thousands 2030: 1% 7,970 / 4.2% 12,850 2050: 1% 3,390 / 4.2% - • In 2030, if the target is a 1% annual reduction per year, the expected total quantity control cost is approximately NT$7,970 thousand (accounting for about 0.18% of 2023 revenue); If the annual reduction target is 4.2%, the expected total quantity control cost is approximately NT$3,390 thousand (about 0.07% of 2023 revenue). • In 2050, if the annual reduction target is 4.2%, the expected total quantity control cost is approximately NT$12,850 thousand (about 0.29% of 2023 revenue); If the annual reduction target is 4.2%, since net zero emissions have been achieved by 2050, there are no total quantity-related costs.

Indicators and targets

To effectively reduce environmental pollution and impact, EOI Holding has set relevant short, medium, and long-term strategic goals. Through clear settings, we aim to achieve consistency among all levels of the company's departments.

Short-term	• The energy savings rate is 1%, meeting the Energy Department's requirement of 1% annual energy savings. • Reduce carbon emissions by 1% by 2025. • Packaging material usage decreased by 3%. • Prohibit the use of environmentally harmful materials. • The circuit conversion efficiency reaches 80%. • PCB layout design reduces waste. • Increase part operating margin by 15%, extending service life.
Mid-term	• Reduce resource waste throughout the entire supply chain, lower carbon emissions, and enhance environmental recycling for resource reuse. • Using an MCU allows for adjustable current, extending the lifespan of the electron. • Streamlined product architecture and heterogeneous integration of advanced packaging technologies.
Long-term	• Plans include solar warning systems, smart solar signal systems, and solar streetlight systems, integrating self-generated power and signal and streetlight systems. • Moving towards system integration with existing products, self-generated power systems, and remote platform management.

Carbon pricing and greenhouse gas inventory programs

EOI Holding has not yet officially implemented an internal carbon pricing mechanism. Going forward, it will continue to monitor domestic and international carbon management policies and carbon market trends and will assess the feasibility of implementing an internal carbon pricing system as appropriate. Through the internal carbon cost management mechanism, it serves as a reference for low-carbon investment, energy conservation, carbon reduction, and operational decision-making, aiming to improve resource allocation efficiency, reduce potential carbon cost risks, and actively seize low-carbon transformation and green business opportunities

EOI headquarters conducted ISO 14064-1 greenhouse gas inventories as early as 2019 and annually conducts third-party verification and obtained verification declarations. To expand the scope of greenhouse gas management, in 2023 the company incorporated its subsidiaries Dongguan EOI and Shenzhen Lianxinfeng into the inventory boundaries and simultaneously promoted the introduction of the ISO 14064-1 greenhouse gas inventory system, gradually improving climate governance and carbon management mechanisms in both regions. As of 2025, EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng have all completed the 2025 annual greenhouse gas inventory and third-party verification procedures and obtained relevant verification declarations.

Greenhouse gas assurance or assurance

EOI Holding continues to commission third-party verification organizations (SGS Taiwan Inspection Technology Co., Ltd.) to conduct greenhouse gas inventory verification and assurance operations to enhance the transparency and credibility of greenhouse gas information disclosure. In the first quarter of 2025, the 2024 annual greenhouse gas inventory report was completed, and the third-party assurance process was completed to obtain the greenhouse gas inventory declaration, continuously strengthening EOI Holdings' climate governance and carbon management mechanisms.

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4.2 Energy and Greenhouse Gas Emissions

◆Sustainability Issues - Energy Conservation and Carbon Reduction Management (Energy, Emissions).

Sustainability Issues: Energy Conservation and Carbon Reduction Management (Energy, Emissions).				
Sustainability standards (Topic) echoes	• GRI 302 energy • GRI 305 emissions • Energy management in the SASB manufacturing process • SASB greenhouse gas emissions	**Main target audience**	• EOI Holding (Caused). • Supplier/Contractor (Facilitated). • Government (facilitated).	• Financial institutions (facilitated). • Local communities (direct impact).
Significance for EOI	• In recent years, issues such as energy resource consumption, climate change and adaptation, and sustainable resources have become crucial to the company's ability to continue operating. The company will continue to implement energy-saving and carbon-reduction plans and formulate related strategies to promote effective resource use. • To save energy, reduce production costs, enhance competitiveness, fulfill social responsibility, and promote sustainable development to meet growing energy demand, environmental protection requirements, and energy security.			
Impact and impact	**Practical positive impact** 1. Based on risk management, green production, and considerations for energy impact, promote carbon reduction policies and fulfill the responsibilities of good citizens. 2. Effectively controlling energy consumption and process improvements to reduce energy costs during processes. 3. It improves energy efficiency, reduces operating costs, and enhances market competitiveness, while also helping companies fulfill their social responsibilities and enhance their public image. 4. Achieve environmental assessment reduction commitments and voluntary carbon neutrality, increasing trust among domestic and international companies in the company. Effective carbon management effectiveness to reduce ongoing environmental harm.		**Actual negative impact** 1. Growth in performance leads to increased energy consumption and carbon emissions, which may lead to requirements for carbon taxes, which not only increases company costs but could also have negative environmental impacts. 2. High initial investment costs, the difficulty and challenges of technology implementation, and the need for large-scale adjustments to existing production processes. 3. Global carbon fees have risen sharply. If greenhouse gas emission management and inventory are not continuously carried out, it will be difficult to keep up with government policies, resulting in fines.	
	Potential positive impacts 1. All employees participate in the operation of the energy management system, meeting regulatory and customer requirements, and are committed to improving energy efficiency. 2. Reduce costs and minimize environmental damage. 3. If low-carbon taxation is implemented in the future, companies can reduce taxes or increase tax revenue, which benefits sustainable development, makes products more competitive, and helps establish a good external image and brand. 4. Improve energy efficiency, reduce costs, enhance competitiveness, and promote sustainable development. 5. Effective carbon management to reduce ongoing environmental harm, and to improve corporate energy costs and efficiency through integrated systems.		**Potential Negative Impacts** 1. Set energy-saving goals toward sustainability, reduce operating costs caused by trends such as carbon taxes, carbon fees, green energy, low-carbon transition, and green energy-saving products, and minimize negative environmental and economic impacts. 2. High transformation costs, uncertainty in technology implementation, employee adaptation difficulties with new technologies, and potential disruptions to existing production processes. 3. Rising carbon usage is a global challenge, making obtaining local carbon certificates extremely important, and green electricity expenses have increased.	
Policy	• A comprehensive review should be conducted on how to reduce water and electricity consumption in the process to minimize the environmental impact of wastewater and carbon generated there. • Identify usable renewable energy usage, offset carbon neutrality, reduce carbon emissions, and create green and environmentally friendly products. • Support energy policy orientation, environmental regulations, energy-saving and emission reduction policies, and policies that promote renewable energy development. • Reducing greenhouse gas emissions and minimizing environmental impact, ensuring test results comply with regulatory requirements, mitigating, adapting, reducing impacts, and providing early warning, while conducting greenhouse gas inventories and certifications according to the ISO 14064-1 standard.			
Strategy	**Opportunities are actively managed** • Promote the development of renewable energy, improve energy efficiency, strengthen international cooperation, and facilitate innovation and application of energy technologies. • By utilizing policy incentives and subsidies, promoting technological innovation and application, optimizing the energy structure, and improving energy utilization efficiency, these efforts aim to reduce operating costs and enhance market competitiveness. • Promote clean energy use, improve energy efficiency, adopt low-carbon technologies, and strengthen emission monitoring and management to reduce pollutant emissions and seize market opportunities in green transition.			

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Sustainability Issues: Energy Conservation and Carbon Reduction Management (Energy, Emissions).

Strategy

Risk prevention management

- Strengthening market supervision, improving the reserve system, and ensure energy security.
- Diversify energy supply, build energy reserves, strengthen energy market regulation, and develop contingency plans to address potential risks such as energy price fluctuations and supply disruptions.
- Strictly enforcing emission standards, strengthening pollution source monitoring, promoting industrial upgrading and transformation, and formulating emergency plans to reduce air pollution risks and ensure environmental safety.
- Our company reviews overall energy usage annually, formulates energy-saving strategies, and continuously builds green factories that meet green building certifications; If reduction results fall short of expectations, we actively procure renewable energy and seek joint communication and cooperation from relevant units.
- EOI headquarters has established air pollution complaint management regulations, allowing nearby community residents to file complaints with the company's environmental safety department through face-to-face, phone, email, and other channels.
- By reviewing the overall carbon reduction results annually and formulating emission reduction strategies, we continuously build green factories that meet green building certification.

Negative impact remediation measures

- Through the ISO 50001 Energy Management System, we monitor the plant's total electricity consumption, analyze the reasonableness of usage, and correct and improve any irrationalities.
- Strengthen diversified energy supply, improve energy utilization efficiency, and enhance energy infrastructure construction to cope with impacts such as energy shortages or price fluctuations.
- Strengthen energy audits, optimize energy usage processes, adopt energy-saving technologies, and enhance employee training to improve energy management efficiency and responsiveness.
- By 2025, EOI Holding has secured a total of 290,000 kWh of renewable energy.
- In fiscal year 2025, the company will actively procure 240,000 kWh of renewable energy annually, with a five-year contract totaling 1.2 million kWh, and will strive to seek further communication and cooperation from renewable energy-related units.

Goals and targets

Short-term Goals (2~3 years):

EOI Headquarters

Energy	• Maintain ISO 50001 energy management system and verification procedures. • Sustain energy self-management and achieve energy saving and carbon reduction by more than 10%. • Purchased 290,000 kWh of renewable energy. • Identify and increase the use of other renewable energy sources.
Emissions	• Ongoing internal and external ISO 14064-1 greenhouse gas inventory and verification operations • aiming to reduce carbon emissions by more than 1% annually. • Continuously comply with air pollution regulatory standards for emissions.

Dongguan EOI

- Electricity savings decreased by 1%.
- Exhaust emission testing meets the emission standards of the competent authority.
- A 1% carbon reduction target by 2025.
- Ongoing internal and external ISO 14064-1 greenhouse gas inventory and verification operations.
- In 2026, VOC exhaust emission treatment facilities will be improved to reduce air pollution emissions.

Shenzhen Lianxinfeng

- Electricity savings decrease by 0.5%~1%.
- The 2025 plan includes improvements and the installation of secondary activated carbon filtration to further reduce air pollution.
- Cleaning exhaust pipe waste reduces sewage by about 1%.

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

EOI Headquarters

Energy	• Maintain the effectiveness of the ISO 50001 energy management system and monitor energy usage • Sustain energy self-management and achieve energy saving and carbon reduction by more than 10%. • From 2025 to 2028, the annual electricity savings rate is 1%, meeting the requirements of the Department of Energy • Look for renewable energy usage rates. • Subscribe to clean green electricity.
Emissions	• Continue internal and external ISO 14064-1 greenhouse gas inventory and verification operations • Aiming to reduce carbon emissions by more than 3% annually

Dongguan EOI

- Annual electricity savings of 1% from 2024 to 2030.
- Exhaust emission testing meets the emission standards of the competent authority.
- Aiming to reduce carbon emissions by more than 10% between 2024 and 2030.

Shenzhen Lianxinfeng

- Continue replacing old equipment, aiming to save 0.5%~1% of electricity compared to the previous year.
- Exhaust emission testing meets the emission standards of the competent authority.
- Carbon reduction of 0.5%-1% from 2024 to 2030.

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Sustainability Issues: Energy Conservation and Carbon Reduction Management (Energy, Emissions).

Management evaluation mechanism

- An energy management team is established to regularly report on-site energy consumption to plant managers.
- Annual energy consumption reporting is submitted to the Department of Energy.
- Establish an ISO 50001 energy management system to effectively monitor energy usage and adjust energy policies in a timely manner.
- According to the ISO 14064-1 internal management audit procedure, the effectiveness of PDCA (Cycle Act) (PDCA) is evaluated annually for emission management.
- Conduct energy and greenhouse gas emission identification assessments and risk and opportunity analysis in the months before April and June; hold internal audit activities before July and August; complete external audit verification by August and September to implement the environmental management system.

Performance and adjustment

Performance

EOI Headquarters

Energy	• We continuously maintain the effectiveness of the ISO 50001 energy management system. • In-depth analysis of energy consumption data for each piece of equipment, active attention to and discussion of potential improvement directions, and continuous optimization of energy utilization efficiency. By 2025, 3,420,397 kWh of electricity has been successfully saved, accounting for 22.51% of total annual electricity consumption, demonstrating significant energy savings. • By 2025, the first and second phases of 290,000 kWh of renewable energy have been successfully deployed. • In January 2025, the procurement of green energy power and green energy certificates will be completed, and the second phase of 240,000 kWh of renewable energy has been successfully deployed. • By 2025, the declared energy conservation rate will be 1.42%, achieving an annual carbon reduction of over 1%.
Emissions	• By 2025, greenhouse gas inventory and third-party verification have been completed, and a verification statement has been obtained. • In 2025, there will be one case of violations of environmental law regulations.

Dongguan EOI

- In 2025, electricity consumption was saved by 4.04%.
- Energy saving and carbon reduction by 4.04% by 2025
- Exhaust emission testing meets the emission standards of the competent authority.
- By 2025, the evaluation for improving VOC emission treatment facilities has been completed. Based on the acceptance and testing report, the annual VOC emissions are about 2.8 tons per year. Compared to the 1.3 tons per year reduction in VOCs before and after rectification, this translates to 4.8 tons of CO2 emissions.
- By 2025, greenhouse gas inventory and third-party verification have been completed, and a verification statement has been obtained.

Shenzhen Lianxinfeng

- In 2025, the second-floor production workshop will move to the first floor. The 40P water cabinet air conditioner will be out of use and orders will be insufficient, resulting in a 24.7% electricity saving compared to 2024.
- In July 2025, conduct regular annual inspections of the three types of wastewater air pollution, and conduct inspections by workshop environmental and occupational hygiene personnel, with inspection reports archived as qualified.
- In 2025, Shenzhen Lianxinfeng's exhaust system has been replaced with activated carbon twice. Comparison of inspection data before and after replacement shows pollutant emissions have been reduced by about 3%, meeting government emission standards.
- Regular inspections of the workshop working environment.
- By 2025, the activated carbon emission unit pipelines have been cleaned.

Adjustment

Energy

- We aim to save 1% annually and seek alternative equipment improvements, considering increasing the percentage of renewable energy use year by year in the future.
- Autonomous energy management, with over 10% energy savings annually in the future.
- In 2024, we obtained ISO 50001 energy management system certification and verification procedures.
- By replacing old air compressors, energy efficiency has been effectively improved, aligning with ESG principles.
- Factory construction should make extensive use of environmentally friendly building materials and include energy-saving facilities or designs, including installation of solar power systems and replacement of LED lighting fixtures and outdated machines.
- Improves process efficiency, reduces waste in handling and production waiting, shortens line change labor and line balance.
- Seek other renewable energy usage rates, reduce carbon emissions, and engage in energy-saving and eco-friendly activities to achieve carbon neutrality.

Emissions

- Compared to the 2023 and 2024 base years, Lian Xin Feng expects its greenhouse gas emissions for 2025 to meet the company's short-term targets and will continue to manage emission issues going forward.
- Regular inspections are conducted according to government requirements. In 2024, our company's air pollution emissions, sewage, and workshop environment test reports all passed the standards. Follow-up on emission improvements through regular replacement assessments.

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◆4.2.1 Energy Management

EOI Holding officially obtained ISO 50001 energy management system certification in April 2024 and will continue to deepen the operation and effectiveness of the energy management system in 2025. By introducing international energy management standards, the company further enhances the transparency and management efficiency of energy usage data, strengthens energy performance monitoring and improvement mechanisms, and effectively optimizes energy use efficiency and cost management. Through the ISO 50001 management cycle mechanism, the company is steadily advancing toward low-carbon operations and sustainable development goals.

ISO 50001 Energy Management System


IMQ
CERTIFICATO N
CERTIFICATE N 0443.2024
Excellence Optoelectronics Inc.
ISO 50001:2018
Production, design, sales and service of LED and LED application products
2024-04-22
2027-04-22
ACCREDIA
CISQ


IQNET
Building trust together.
Certificate
Excellence Optoelectronics Inc.
Energy Management System
Production, design, sales and service of LED and LED application products
ISO 50001:2018
Issued on: 2024/04/22
Expires on: 2027/04/22
Registration Number: IT-148825-0443.2024
Alex Stoichitoiu
President of IQNET
Mario Romeroi
President of CISQ
CISQ

EOI Headquarters

The main energy sources used by EOI headquarters include electricity, gasoline, and diesel. According to energy usage for 2025, purchased electricity accounts for 98.059% of total energy consumption, while renewable energy accounts for 1.941% of total electricity consumption. Although gasoline and electricity consumption in 2025 will increase compared to the previous year, energy intensity will decrease by 0.09 GJ per revenue (million yuan).

EOI Headquarters_- Energy Usage in the Past Five Years

Year	Unit	2021	2022	2023	2024	2025
Inside - gasoline usage	GJ	508.06	261.00	253.71	289.78	413.37
Internally, diesel consumption	GJ	36.34	144.40	137.15	115.92	0
External - Power Usage	GJ	37,239.84	39,803.29	42,660.19	52,320.85	53,637.12
Total	GJ	37,784.25	40,208.69	43,051.05	52,726.55	54,050.49
Organization - Specific Metrics	Millions of dollars	3,614.06	3,825.46	4,325.35	5,541.76	5,738.71
Energy intensity	GJ/Revenue (Million Dollars)	10.45	10.51	9.95	9.51	9.42

Note：

1. Energy consumption data is from EOI headquarters.
2. The calorific value of electricity is converted to:1kWh=0.0036GJ。
3. The 2025 conversion factor is calculated based on the 2025 Ministry of Environment's greenhouse gas emission inventory guidelines, calorific value: gasoline 7,586 kcal/L; diesel 8,636 kcal/L; natural gas 8,067 kcal/m3; 1 kcal=4.1868 KJ； Liquefied petroleum gas 5,993 kcal/L. Fuel coal (bituminous coal) 5,896 kcal/kg.
4. The 2024 conversion factor sources are calculated according to the 2024 Ministry of Environment greenhouse gas emission inventory guidelines: gasoline 7,609 kcal/L; diesel 8,642 kcal/L; natural gas 8,000 kcal/m3; 1 kcal=4.1868 KJ； Liquefied petroleum gas 6,635 kcal/L; Fuel coal (bituminous coal) 6,080 kcal/kg.

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Dongguan EOI

Shenzhen Lianxinfeng

To meet the greenhouse gas inventory requirements of the "Listed Company Roadmap" and ensure timelines comply with regulatory requirements, EOI's subsidiaries Dongguan EOI and Shenzhen Lianxinfeng have successively implemented the ISO 14064-1 greenhouse gas inventory system. This is to prepare in advance for potential future regulatory requirements and ensure the company's compliance in greenhouse gas inventory. Through effective inventory and calculation, the company can understand its own energy consumption and greenhouse gas emissions and set clear energy-saving and carbon-reduction targets and strategies to reduce environmental impact and enhance the company's sustainability.

The energy consumption status of Dongguan EOI and Shenzhen Lianxinfeng over the past two years will be explained in the following two tables:

Dongguan EOI_- Energy usage over the past two years

Year	Unit	2024	2025
Gasoline usage	GJ	123.7	178.7
Diesel usage	GJ	33.3	33.3
Electricity usage	GJ	22,779.68	22,335.04
Total	GJ	22,936.68	22,547.04
Organization - Specific Metrics	Millions of dollars	5,541.76	5,738.71
Energy intensity	GJ/Revenue (Million Dollars)	4.139	3.929

Note：

1. The energy consumption data is from Dongguan EOI.
2. The organization-specific metric is consolidated revenue (calculated in New Taiwan Dollars).
3. The energy conversion factor refers to the calorific value factor for various energy sources in version 6.0.4 of the EPA's Greenhouse Gas Emission Factor Management Table.
4. The calorific value of electricity is converted to:1kWh=0.0036GJ
5. According to the mainland GBT 2589-2020 General Rules for Comprehensive Energy Consumption Calculation, the calorific value of fuel is calculated,(Gasoline 43,124kJ/kg((10 300 kcal/kg))1 kcal=4.146KJ;Diesel 42,705 kJ/kg (10,300 kcal/kg);1 kcal=4.187KJ)。
6. Sources of usage collection: gasoline from employee travel vouchers, diesel from estimated generator usage, electricity from electricity bills

Shenzhen LianXinFeng - Energy Usage in the Past Two Years

Year	Unit	2024	2025
Electricity usage	GJ	3,439.49	2,264.59
Total	GJ	3,439.49	2,264.59
Organization - Specific Metrics	Millions of dollars	5,541.76	5,738.71
Energy intensity	GJ/Revenue (Million Dollars)	0.621	0.395

Note:

1. Energy consumption data is from Shenzhen Lianxinfeng.
2. The organization-specific metric is consolidated revenue (calculated in New Taiwan Dollars).
3. The energy conversion factor refers to the calorific value factor for various energy sources in version 6.0.4 of the EPA's Greenhouse Gas Emission Factor Management Table.
4. The calorific value of electricity is converted to:1kWh=0.0036GJ。
5. Based on the mainland GBT 2589-2020 Comprehensive Energy Consumption Calculation Principles to Calculate Fuel Calorific Value,(Gasoline43,124kJ/kg((10 300 kcal/kg))1 kcal=4.146KJ; Diesel42,705 kJ/kg (10,300 kcal/kg);1 kcal=4.187KJ)
6. Usage data is collected from electricity bills.

◆4.2.2 Greenhouse gas management

EOI headquarters began implementing ISO 14064-1 greenhouse gas inventory in 2021 and has commissioned external consultants annually to conduct training for the company and obtain inventory reports and declarations of assurance. This year, the company included Dongguan EOI and Shenzhen Lianxinfeng in its inventory scope to align with government policies, aiming to achieve net zero emissions by 2050.

EOI Headquarters

EOI Holding actively responds to the international net-zero trend. To deepen and continuously monitor greenhouse gas emissions and reduction effects across the value chain, it will further expand the scope of inventory for Scope 3 (Categories 3 to 5) in 2025. This year, in addition to independently adding categories such as Category 3 "Business Travel," Category 4 "Waste," and "Purchased Goods," Category 5 emission data have also been included for the first time. Benefiting from the company's continued order and business growth, raw material procurement volume has increased accordingly; At the same time, due to increased weight and transportation mileage for European exports, along with the expansion of the above inventory boundaries, greenhouse gas emissions have risen overall. The greenhouse gas emission intensity for fiscal year 2025 will increase by 5.08 metric tons of CO2e/million revenue compared to the previous year. EOI Optoelectronics will implement various low-carbon management mechanisms and dynamically adjust carbon reduction pathways to ensure stable annual carbon reduction targets.

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EOI Headquarters - Greenhouse Gas Emissions in the Past Five Years

Unit: metric tons CO_2e

item	2021	2022	2023	2024	2025
Category 1: Direct greenhouse gas emissions	349.38	479.2364	467.2397	484.9633	434.2813
Category 2: Indirect greenhouse gas emissions	5,220.68	5,472.9529	5,853.9266	7,154.8836	6,963.0239
Category 3: Indirect emissions from transportation	1,604.76	1,967.9205	982.5780	1,631.6445	12,009.6738
Category 4: Indirect emissions from organizations using products	-	-	-	17,244.8294	15,162.1096
Category 5: Indirect emissions from products of the organization	-	-	-	-	4,184.0051
Total emissions	7,174.82	7,920.1098	7,303.7443	9,271.4914	38,753.0937
Organization-specific measurement standards (revenue amount in the millions).	3,614.06	3,825.46	4,325.35	5,541.76	5,738.71
Greenhouse gas emission intensity	1.985	2.070	1.69	1.67	6.75

Note：
1. The originally set base year (2019) has been adjusted to 2024 starting this year. Due to the severe impact of the COVID-19 pandemic in 2019, operations for that year were not normal. After internal discussion, the base year was reset
2. Greenhouse gas carbon emission data disclosure scope EOI headquarters.
3. The organization-specific metric is consolidated revenue and is calculated in New Taiwan Dollars.
4. Category 1 targets emission sources directly owned or controlled by EOI headquarters, including stationary combustion emissions, mobile combustion emissions, and human-caused fugitive emissions. The emissions inventory uses the Ministry of Environment's greenhouse gas emission factor (announced February 5, 2024), and the global warming potential GWP is based on the latest IPCC Sixth Assessment Report from 2021
5. Category 2 refers to energy sources emitted between sources, such as purchased electricity.
6. Category 3 refers to other indirect greenhouse gas emissions outside the organization's boundaries.
7. Category 4 refers to indirect emissions from the use of products by organizations
8. Category 5 refers to the use of indirect emissions from products of the organization
9. Total emissions = Category 1 + Category 2 + Category 3 + Category 4 + Category 5.
10. Purchased electricity quoted from the Ministry of Economic Affairs Energy Administration's announced carbon emission factor is 0.509 kg CO_2e/kWh in 2021; 0.495 kg CO_2e/kWh in 2022; 0.474 kg CO_2e/kWh in 2023 and 2024; 0.466 kg CO_2e/kWh in 2025
11. The greenhouse gas emission inventory data for this report has been verified by a third-party vendor.
12. Greenhouse gas emission intensity (metric tons CO_2e ÷Organization-Specific Standard) = Total emissions / Annual revenue (million NTD).
13. Types of greenhouse gas emissions: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCS), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3).
14. The 2025 greenhouse gas emissions will be based on internal self-inspection data and will be updated after external verification on June 18, 2026.

Dongguan EOI

Dongguan EOI_- Greenhouse gas emissions over the past two years

Unit: metric tons CO_2e

Project	2024	2025
Category 1: Direct greenhouse gas emissions	12,294.5568	9,924.7969
Category 2: Indirect greenhouse gas emissions	3,395.4385	3,291.9379
Category 3: Total transportation indirect emissions	1,038.1678	1,184.2027
Total emissions = Category 1 + Category 2 + Category 3	16,728.16	14,400.9375
Organization-specific measurement standards (revenue amount in the millions).	5,541.76	5,738.71
Greenhouse gas emission intensity	0.3313	0.3985

Note：
1. Scope of greenhouse gas emission data disclosure: Shenzhen Lian Xinfeng.
2. The organization-specific metric is consolidated revenue reported.
3. Category One targets emission sources directly owned or controlled by EOI Holdings, including stationary combustion emissions, mobile combustion emissions, direct emissions from industrial processes, and fugitive emissions from human systems. Emission factors referenced from the Environmental Planning Institute of the Ministry of Ecology and Environment. Beijing Normal University. Sun Yat-sen University. China Urban Greenhouse Gas Working Group China Products Full Life Cycle Greenhouse Gas Emission Factor Sets (2022) [R], Beijing: 2022, and greenhouse gas emissions are calculated based on the GWP values published by the IPCC
4. Category 2 refers to energy sources emitted between sources, such as purchased electricity.

Shenzhen Lianxinfeng

Shenzhen Lianxinfeng - 2025 greenhouse gas emissions

Unit: metric tons CO_2e

Project	2024	2025
Category 1: Direct greenhouse gas emissions	0	1,134.5612
Category 2: Indirect greenhouse gas emissions	592.3213	554.3521
Category 3: Total transportation indirect emissions	0	185.6342
Total emissions = Category 1 + Category 2 + Category 3	592.3213	533.1245
Organization-specific measurement standards (revenue amount in the millions).	5,541.76	5,738.71
Greenhouse gas emission intensity	0.1069	0.0929

5. Category 3 refers to other indirect greenhouse gas emissions outside the organization's boundaries.
6. The Ministry of Ecology and Environment and the National Bureau of Statistics announced the release of the 2021 power carbon dioxide emission factor: 0.5942 kgCO_2/kWh in 2023, 0.5777 kgCO_2/kWh in 2024, and the national figure for 2025 has not yet been released
7. The greenhouse gas emission inventory data for this report has been verified by a third-party vendor.
8. Greenhouse gas emission intensity (metric tons CO_2e ÷Organization-Specific Standard) = Total emissions / Annual revenue (million NTD).
9. Types of greenhouse gas emissions: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCS), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3).

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◆4.2.3 Energy-saving and carbon reduction measures

EOI Headquarters

Our company is committed to continuously reducing environmental pollution to achieve sustainable environmental goals. In November 2023 and December 2024, we purchased green energy and certificates from Taipower, with 50,000 kWh and 240,000 kWh 5-year terms, totaling 290,000 kWh. This strengthens our commitment to environmental protection and actively participates in promoting sustainable energy.

Since 2012, it has promoted a comprehensive range of energy-saving and carbon-reduction initiatives, covering equipment upgrades, energy management, and process optimization. By 2025, it successfully saved 3,420,397 kWh of electricity and reduced carbon emissions by 1,621 tons, accounting for 22.51% of the total annual electricity consumption.

2025 EOI Headquarters - Energy-saving measures and estimated savings		
Energy-saving measures	**Specifically,**	**Amount saved**
Temperature settings have been increased	Office air conditioning temperature settings increased (Phase 1: 25° C → 26° C)	105,120 KWH
The temperature of the ice water rises	Ice water main unit ice water temperature rises (Stage 1: 7° C → 7.5° C)	66,795 KWH
Air compressor outlet pressure drops	Air compressor outlet pressure reduction (8.5kg → 7.8kg)	28,761 KWH
Lighting reduces illuminance	BF parking lot lighting reduces illuminance	33,288 KWH
Outdoor streetlights can be controlled either manually or manually	1F outdoor streetlight timer control time adjustment or manual operation by security guard	20,075 KWH
Outdoor spotlights can be controlled either manually or manually	7. 8F outdoor floodlight timer control time adjustment or weekly timer replacement	20,805 KWH
Restroom lighting sensor control	Infrared switch control added to restroom lighting (18:00~20:00)	10,585 KWH
Vent timing revised	BF parking lot exhaust with TIMER control (07:00~18:00)	223,380 KWH
Vent timing revised	Added timer control to restroom exhaust wind turbines (07:00~21:00)	52,560 KWH
Large Undercarriage Lights Modified for Control	Large Garage logo light control modified	2,555 KWH
The AR111 lighting in the lobby has been reduced	The AR111 lighting in the lobby has been reduced	1,332 KWH
Replacement vacuum dryer	The air compressor is equipped with an adsorption dryer, and before energy-saving measures were implemented, kWh was saved, reducing air consumption by 20% → 3% in power output	244,309 KWH
Newly added inverter air compressors	Adding inverter air compressors and reducing power output kWh before implementing energy-saving measures	161,222 KWH
Added a variable frequency chilled water main unit	Added inverter chiller main unit reduces power output by 16.667%	266,932 KWH
Energy-saving measures for cleanrooms	Phase I cleanroom air conditioning (dew point/supply air temperature adjustment) energy-saving measures	1,855,654 KWH
Air conditioning unit modifications are both automatic and manual	2nd floor: Energy-saving measures for air conditioning units	327,024 KWH
Pure water is recycled and reused	Modify the pure water system supply pipelines for full recycling and reuse, and reuse wastewater for secondary use	24,979 tons of water resources
2025 EOI Holdings (including headquarters, Dongguan EOI, Shenzhen Lianxinfeng, and Michigan, USA) - energy-saving measures and estimated savings		
Forms are digitized	All company documents such as purchase orders, work orders, warehouse receipts, shipping notices... and even employee leave forms and business trip forms have all been fully digitized.	10,328kg CO_2e

To improve work efficiency, reduce approval times, and reduce the use of paper documents, EOI Holding continues to digitize forms. At the beginning of each year, we formulate an annual plan to prioritize digitizing forms in the electronic work list, advancing according to the established schedule. During the digitization process, we review the screens and processes through multiple discussions, complete system analysis files, then proceed with system development, followed by testing and training to ensure all employees can go online.

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Digitizing forms not only shortens approval time and paper usage but also makes it easier for personnel to search for information online. However, as system data increases year by year, system loads grow heavier, so we must regularly review database performance and remove unnecessary data to ensure system performance remains at optimal efficiency.

Currently, all company documents such as purchase orders, work orders, warehouse receipts, shipping notices... and even employee leave forms and business trip forms have all been fully digitized. By 2025, the total number of documents will reach 161,376. Assuming each form contains 9 attachment sheets, this means the company saves 161,376 sheets of A4 paper, equivalent to reducing CO_2e by 10,328kg. Through our efforts, we will continue to strive to create an efficient and environmentally friendly work environment and promote sustainable corporate development.

Digitize forms and reduce carbon emissions statistics

Form Name	Number of Forms	Form Name	Number of Forms	Form Name	Number of Forms
Purchase Requisition	7067	PCB DMC Code Maintenance	367	New Employee Training Report	544
Procurement Requisition	15114	LED DMC Code Maintenance	314	Mentor Guidance Feedback Form	103
Inspection Form	1746	Purchase Order – China	4414	Department New Employee Training Test Form	56
Material Requisition Form	2682	Asset Change Request	586	Department New Employee Job Suitability Evaluation Form	49
Non-Production Material Requisition Form	4632	Service Request	74	Probationary Employee Assessment Form	64
Component Material Conversion Form	94	Purchase Requisition	5021	New Employee Learning Log	23
Work Order	15998	LED Automotive Lamp Module Engineering Change Request	196	Leave Request Form	20712
Administrative Procurement Acceptance Form	4429	Specification Discrepancy Report	9	Business Trip Form	3120
Sales Sample Request Form	3630	Work Order	2267	Overtime Request Form	10021
Sales Return Form	73	Manufacturing Work Request Form	32	Performance Report	100
Discount Form	29	Vehicle Sample Order Request	547	Sales Order Request Form	265
Shipping Notice	3856	Visitor Request Form	639	Account Number Request Form	166
Work Order Entry Form	47582	Business Card Request Form	88	Information Operation Requirement	1011
Material Master Data Creation	4667	Manpower Request Form	105	DCC Document Request	1230
Customer Master Data Creation	21	Mentor Basic Information Review Form	53	Business Trip Expense Claim Form	336
Supplier Master Data Creation	211	New Employee Department Orientation Plan	66		
Total Number of Forms	164421	On average, each form includes 9 attachment copies. A total of 164421 × 10 A4 sheets are saved. Based on the office paper carbon-reduction calculation, 10,523 kg CO_2e emissions are reduced.			
Carbon Footprint Data		3.2 kg CO_2e/A4; 70 g (210 mm × 297 mm) per 500 sheets			

Dongguan EOI

Dongguan EOI frequently faces insufficient hot water supply for domestic water in employee dormitories, and the heating system has been in use for 10 years, resulting in declining energy efficiency. In 2025, by adding water tanks and installing a post-hot water control system, actual electricity consumption in 2025 will decrease by 17,534 WH compared to 2023, saving 13,500 RMB and achieving an energy efficiency of 21.48%. Related explanations will be covered in the sustainability special feature—Capacity Expansion and Energy-Saving Plan for Dongguan EOI Employee Dormitory Hot Water System. Additionally, we reduce shipments and logistics transportation to lower carbon emissions, and we adjust monthly targets for unmet targets and propose preventive and corrective measures.

Shenzhen Lianxinfeng

Shenzhen Lianxinfeng implemented ESG and ISO 14064-1 greenhouse gas inventory systems in 2024, conducting comprehensive inventory and assessment of energy and greenhouse gases to facilitate ongoing energy conservation, carbon reduction, and environmental protection in the future. Additionally, Shenzhen Lianxinfeng increases delivery quantities and reduces delivery frequency with customer consent; This helps lighten shipping workload, save on shipping costs, and reduce carbon emissions caused by cargo transportation. Monthly adjustments are made to targets that have not been met, along with preventive and corrective measures.

In 2025, as the second-floor production workshop moves to the first-floor workshop, the original 40P water cabinet unit on the second floor will be discontinued, saving 10~15% of electricity per month. Based on 22 working days and 10 hours per month, it is estimated to save 8,800 kWh of electricity, with a total annual savings of 105,600 kWh.

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Sustainability Special

EOI Brings Together Major Manufacturers to Reduce Carbon Emissions— Building a Resilient Supply Chain ∞ Co-creating New Carbon Reduction Value

On November 27, 2025, EOI Holding successfully held the third ESG Supplier Conference at its Taiwan headquarters, themed "Building a Resilient Supply Chain and Co-creating New Carbon Reduction Value." After the headquarters event concluded, Dongguan EOI Branch followed closely by holding a same-themed exchange event in Dongguan on December 8. As this important event has been held for the third consecutive year, EOI Holding has always placed supply chain ESG management at the core of its corporate strategy. This series of conferences aims to deepen collaboration with a wide range of supplier partners through vertical and horizontal collaboration within EOI Holding, jointly enhance supply chain resilience, systematically advance carbon reduction goals, and build broader consensus and action to achieve sustainable value co-creation.

The event attracted nearly a hundred supplier representatives from across the country. On the day of the event, supplier representatives were warmly received at the sign-in desk, where under careful guidance from staff, they completed check-ins, took photos at the themed exhibition, and reviewed EOI's latest ESG achievement showcase, setting a friendly and collaborative tone for the conference.

Next, Dr. Fanny Huang, Chairman and President of Dongguan EOI, pointed out: "Building a resilient, green, and responsible supply chain is an inevitable choice to meet future challenges. We hope to work hand in hand with all supply partners to deeply integrate ESG concepts into the entire cooperation process and establish a more internationally competitive sustainable supply chain." At the same time, Mr. James Hsiao, Special Assistant to President and ESG Officer of EOI Holding, delivered a speech titled "Building a Resilient Supply Chain ∞ Co-creating New Carbon Reduction Value." The event also invited high-quality long-term partners—Mo Jieyun, Vice President of Jiangxi Union Gain Electronics Technology Co., Ltd.; Zhang Yizhen, Director of Huiyang Techwise Industrial Technology Co., Ltd.; and Xu Shaofang, Manager of Victory Giant Technology (HuiZhou) Co., Ltd., to deliver guest talks. They shared specific cases and achievements in energy-saving and emission-reduction technological upgrades, comprehensive environmental governance upgrades, resource circulation applications, and employee welfare enhancements, providing valuable experience for the companies present.



EOI Dongguan EOI held the 2025 Supplier Conference, where Dr. Fanny Huang, Chairman and President of Dongguan EOI (front row, center), took a commemorative photo with supplier guests.







Dr. Fanny Huang, Chairman and President of Dongguan EOI (center), presented awards to outstanding EOI suppliers to recognize their exceptional performance.

At the end of the event, Dongguan EOI carefully prepared customized souvenirs themed around the conference for each representative, and the conference concluded successfully in an atmosphere full of anticipation. The conference also received unanimous praise from the participants, who expressed that this event not only deepened their understanding of ESG trends but also expanded areas of cooperation, making it very worth learning from. They look forward to being invited again next year to join hands and share the achievements of the new year together.

From headquarters to branches, EOI Holding continues to send clear signals of sustainable development to the value chain through this series of deepened communication activities. The company looks forward to building closer collaboration with all supplier partners, effectively enhancing the overall supply chain's resilience and low-carbon competitiveness through technology sharing, standard co-construction, and management coordination, and jointly moving toward a green, fair, and sustainable future.

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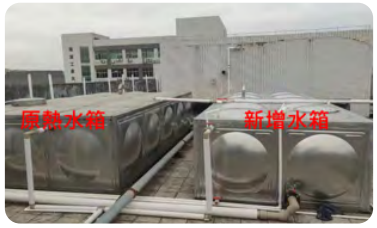
Dongguan EOI Employee Dormitory Hot Water System Capacity Expansion and Energy-Saving Plan

Since 2017, whenever a cold wave hits Dongguan EOI, the hot water supply in the employee dormitories has been a problem. Considering that the existing hot water system has been in use for 10 years and its energy efficiency is gradually declining, we plan to upgrade it by introducing a variable frequency energy-saving hot water system. This not only solves the problem of insufficient hot water supply but also saves electricity.

The current hot water system capacity is 11 cubic meters, with a maximum winter hot water demand of 13 cubic meters. Therefore, we plan to expand the capacity of a 7.5-cubic-meter variable frequency hot water system and simultaneously upgrade the existing control system to enable parallel operation of the two systems. The hot water circulation booster pump is controlled by pressure and terminal return water temperature. When the return water temperature reaches the set value and is unused, the booster pump stops operating.

Through this renovation, actual electricity consumption will decrease by 17,534 KWH by 2025, saving 13,500 RMB and achieving an energy efficiency of 21.48%. The investment cost for this plan is 75,600 RMB, with a payback period of 5.25 years. By adding new equipment, energy conservation and emission reduction can be effectively achieved, while improving employees' quality of life.

In 2025, the Dongguan plant will actively carry out ESG energy-saving and emission reduction initiatives. Through optimized equipment usage and the replacement of outdated equipment, it will implement 10 energy-saving and emission reduction projects for water and electricity use, saving a total of 250,726 KWH of electricity and saving 257,000 RMB, reducing carbon emissions by 149 tons.



Rooftop hot water tank in the staff dormitory

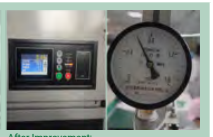
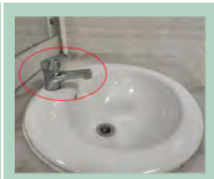
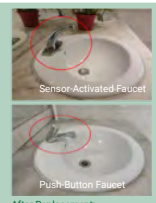


Installation of the hot water control system


Yuan Hot Water System Main Unit


Capacity Expansion Hot Water System Main Unit

Energy-saving case studies at the Dongguan plant

Optimized the use of the hot water system in the employee dormitory	The pressure of the employee dormitory hot water system was adjusted from the original 0.3 MPa to 0.2 MPa (a 33% decrease) without affecting employees' bathing use.	 Before Improvement: Hot Water Supply Pressure of 0.3 Mpa  After Improvement: Hot Water Supply Pressure of 0.2 MPa
Air compressor air supply pressure optimization adjustment	By optimizing the air supply pressure parameters of the air compressor main unit, the original air supply system terminal pressure was 0.66 MPa, and after adjustment it was 0.62 MPa, the supply pressure decreased by 0.04 MPa, a decrease of 6.1%.	 Before Improvement: Air Compressor Set Pressure: 0.66MPa Compressed Air Supply Pressure at the Workshop End Point: 0.66MPa  After Improvement: Air Compressor Set Pressure: 0.62MPa Compressed Air Supply Pressure at the Workshop End Point: 0.62MPa
Optimization and adjustment of central air conditioning equipment usage	By adjusting the chilled water temperature of the central air conditioning main unit, the original set temperature is changed from 8° C to 9° C, reducing the load on the central air conditioning main unit without affecting the workshop temperature, thereby saving electricity consumption.	 Before Adjustment: Chilled Water Setpoint Temperature: 8° C; Chiller Load: 81%  After Adjustment: Chilled Water Setpoint Temperature: 9 ° C; Chiller Load: 77%.
Faucets in restrooms and pantries have been improved	The original faucets used in restrooms and pantries were hand-holding faucets. During use, employees sometimes forgot to turn on or leave water running for long periods. By replacing it with push-type or sensor energy-saving faucets, we prevent employees from forgetting to turn on or running water for long periods, thereby reducing water usage.	 Before Replacement: Push-Button Faucets: Water was sometimes wasted when users forgot to turn off the faucets.  After Replacement: Water-Saving Faucets: Each activation provides water for 6–8 seconds, effectively preventing water wastage.
Central air conditioning water tower filler Replace with energy-saving options	The original central air conditioning water tower packing memory accumulated a large amount of sludge and scaling, resulting in poor heat dissipation and exchange capacity of cooling water in the central air conditioning water tower. In May 2025, by replacing the packing with better heat exchange performance inside the water tower, the temperature of the central air conditioning cooling water was effectively reduced, thereby reducing the load on the central air conditioning main unit.	 Before Replacement: Significant Sludge Accumulation and Scale Buildup in the Cooling Tower Fill Media.  After Replacement: Installation of New Cooling Tower Fill Media.

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4.3 Environmental pollution control

◆Sustainability Issues - Water and Effluent

Sustainability Issues: Water and Effluent				
Sustainability standards (Topic) echoes	• GRI 303 Water and Effluent • SASB Water Resource Management	Main target audience	• EOI Holding (Caused). • Supplier/Contractor (Facilitated).	• Government (facilitated). • Local communities (direct impact).
Significance for EOI	Due to increasingly severe environmental pollution causing severe environmental impacts, wastewater management has always been a critical issue that businesses must address from an environmental perspective. Therefore, effectively managing wastewater discharge can reduce overall operating costs and risks, fulfill corporate social responsibility, and enhance product competitiveness in sustainability issues.			
Impact and impact	**Practical positive impact** • Properly treated effluent can be used for irrigation, industrial cooling, and groundwater replenishment, reducing freshwater consumption and promoting water resource recycling. **Potential positive impacts** • All usable water produced within the plant is recycled and reused to reduce environmental pollution. Domestic sewage is tested regularly every year to achieve zero pollution and reduce pollution.		**Actual negative impact** • Untreated effluent may contain pollutants, causing pollution in rivers, lakes, and oceans, damaging ecosystems, and affecting human health. **Potential Negative Impacts** • Long-term water pollution may affect biodiversity, leading to water shortages, crop contamination, and the accumulation of toxins in the food chain, increasing public health risks.	
Policy	• Our company's environmental policy is "Compliance with Regulations, Continuous Improvement, Full Participation, and Sustainable Management." • Compliance with regulations: Comply with environmental regulations announced by the domestic Environmental Protection Administration, international environmental conventions, customer-requested green product regulations, and other applicable environmental laws and regulations. • Continuous Improvement: Raise environmental awareness to achieve harmonious coexistence among products, companies, and environment, and continuously develop and improve according to the environmental management system. • Full participation: Establish and promote employee conservation concepts, avoid unnecessary waste regarding energy, resources, or materials, and minimize the environmental impact of waste as much as possible. • Sustainable Operation: Actively develop high-efficiency, eco-friendly products, promote environmentally friendly technologies, and gradually embed green concepts into product planning and manufacturing.			
策略	**Opportunities managed actively** • Promote wastewater recycling and improve water resource utilization efficiency. • Regular outsourcing of wastewater testing and long-term follow-up monitoring of wastewater quality ensures that all wastewater in the plant meets the park's effluent standards.	**Risk prevention management** • Establish an annual testing plan and conduct regular inspections each year. If new equipment is added to the plant and there is a risk of building water treatment facilities, the impact should be assessed and water quality testing conducted. Safety and health units should periodically review whether water quality deterioration has occurred. If water quality is poor, a safety and health correction and preventive action report should be submitted, and relevant units should be required to make improvements. • An annual environmental monitoring plan is established, water quality testing is conducted, and regular water and fertilizer cleaning are carried out to ensure wastewater meets discharge standards. The Science and Technology Management Bureau also conduct random monthly random inspections of the company's discharge outlet, ensuring dual quality control. • Strictly comply with discharge regulations and strengthen wastewater pretreatment and monitoring.	**Negative impact remediation measures** • During drought periods, the Disaster Emergency Response Center is activated to establish drought warning and water resource supply and demand coordination mechanisms, stopping irrigation, washing exterior walls, streets, and ditches for non-urgent or non-essential water use. • Strengthen emergency handling, make timely adjustments, and enhance monitoring to prevent reoffending. • If any abnormal water quality occurs, investigation of the cause and corrective prevention will be carried out according to the water quality management procedures.

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Goals and targets	Short-term Goals (2~3 years): EOI Headquarters • According to the water use plan and environmental impact assessment commitments, the Park Management Bureau requires a process water recovery rate of over 85%. • Wastewater discharge quality testing meets the discharge standards set by the park management bureau. • The proportion of recycled water used within the plant continues to exceed 20%. • Water withdrawal has decreased by more than 10%. • Drainage volume has dropped by more than 20%. • Water consumption has decreased by more than 5%. • The rate of water recycling and reuse has dropped by more than 12%. Dongguan EOI • Continuous monitoring and enforcement comply with the water pollution discharge standards of the competent authority • Water usage will be reduced by 1% by 2026. Shenzhen Lianxinfeng • Wastewater discharge quality testing must meet the discharge standards set by the competent authority. • Replace the water dispenser with wastewater for recycling and recycling. • The 2026 wastewater recycling and recycling target is 0.5%-2%.	Medium- to Long-Term Goals (over 3 years): EOI Headquarters • Wastewater discharge quality testing meets the discharge standards set by the park management bureau. • Comply with environmental regulations and have zero violation records. • Water intensity is expected to decrease by 1% from 2026 to 2029. Dongguan EOI • From 2024to 2027, reduce annual water intensity by 1%. • Wastewater discharge quality testing meets the discharge standards set by the competent authority Guangdong Province. Shenzhen Lianxinfeng • Wastewater discharge quality testing complies with the discharge standards set by the competent authorities in Guangdong Province. • From 2024 to 2030, reduce water intensity by 0.5% annually. • From 2024 to 2030, annual water consumption will decrease by 2%.
Management evaluation mechanism	• Our company has submitted water pollution prevention measures in accordance with regulations and obtained permits in accordance with the law. • Wastewater generated during the process passes through the pretreatment system and is discharged through sewage channels to industrial wastewater plants for unified treatment.	
Performance and adjustment	Performance EOI Headquarters • By 2025, all wastewater discharge quality tests will meet the park management bureau's discharge standards. • By 2025, the average process water recovery rate for the entire year will reach 86.1%. • The 2025 pure water system recycling plan not only reduces water usage but also decreases discharge, cutting 24,979 tons of water resources in 2025, accounting for 47.45% of annual water consumption. • By 2025, the recycling rate of water within the plant will be 53.175%. • Compared to 2024, the water recycling and reuse rate will increase by 53.175% in 2025 • In 2025, the plant's recycled water usage will reach 24.979 million liters, a 53.175% increase compared to 2024. • Water consumption in 2025 will be 18.863 tons, a 11.945% decrease compared to 2024. • Drainage volume will increase by 9.228% compared to 2024. Dongguan EOI • In 2025, the factory washroom replaced water-saving valve switches and replaced the central air conditioning water tower packing to reduce water evaporation, resulting in a 14.97% decrease in water intake compared to 2024. • The Dongguan plant produces no industrial process wastewater, only domestic sewage. In 2025, effluent testing meets the water pollution discharge standards of the competent authorities. Shenzhen Lianxinfeng • By July 2025, domestic sewage testing was completed, and the test reports met the standards • By 2025, the replacement of water dispenser wastewater will be recycled, with 2% recycled; Wastewater discharged from water dispensers can be used for toilet flushing. • In 2025, as the second-floor production workshop moved to the first floor, the 40P water tank air conditioning tower was shut down and orders were insufficient, resulting in a 13.78% decrease in water usage compared to 2024.	
	Adjustment • Energy and water resource consumption are controlled, and monthly water usage declarations must be submitted to the Authority. • In 2025, all effluent quality tests will meet the National Environmental Protection Administration's standards, and regular testing of wastewater discharge will be conducted every six months.	

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◆Sustainability Issues - Waste

Sustainability Issues: Waste				
Sustainability standards (Topic) echoes	GRI 306 waste SASB waste management	Main target audience	• EOI Holding (Caused). • Supplier/Contractor (Facilitated).	• Government (facilitated). • Local communities (direct impact).
Significance for EOI	• Our company regards environmental protection, green production, and fulfilling corporate social responsibility as part of its management operations. Proper disposal and control of waste are also matters that must be prioritized throughout the company's operations. • By enhancing process design and technology, our company reduces raw material consumption, not only cutting pollution emissions at the source but also lowering operating costs, resource consumption, and environmental impact.			
Impact and impact	**Actual positive impact** • Waste recycling and reuse not only achieves the goal of minimizing waste generation but also demonstrates the company's commitment to a circular economy. It also promotes Taiwan's technology industry toward sustainable circulation and zero waste.		**Actual negative impact** • If waste is not handled according to regulations, it not only causes environmental pollution but will also be fined by the competent authorities.	
	Potential positive impacts • Waste recycling and reuse not only achieves the goal of a circular economy but also reduces greenhouse gas emissions from incineration and slows global warming.		**Potential Negative Impacts** • Fluctuations in the recycling market, illegal waste export, and rising treatment costs are affecting the implementation of environmental policies.	
Policy	• Our company's environmental policy is "Compliance with Regulations, Continuous Improvement, Full Participation, and Sustainable Management." • Compliance with regulations: Comply with environmental regulations announced by the domestic Environmental Protection Administration, international environmental conventions, customer-requested green product regulations, and other applicable environmental laws and regulations. • Continuous Improvement: Raise environmental awareness to achieve harmonious coexistence among products, companies, and environment, and continuously develop and improve according to the environmental management system.		• Full participation: Establish and promote employee conservation concepts, avoid unnecessary waste regarding energy, resources, or materials, and minimize the environmental impact of waste as much as possible. • Sustainable Operation: Actively develop high-efficiency, eco-friendly products, promote environmentally friendly technologies, and gradually embed green concepts into product planning and manufacturing.	
Strategy	**Opportunities are actively managed**	**Risk prevention management**	**Negative impact remediation measures**	
	• Promote the circular economy, seek opportunities for waste reuse, and foster green industries and sustainable development. • Implement source reduction and review the feasibility of various resource recycling and reuse methods to ensure all operations meet environmental standards. • Effective waste management is achieved through strategies such as source reduction, increasing recycling rates, safe handling of hazardous waste, promoting energy utilization, strengthening policy support, encouraging public participation and education, as well as data monitoring and evaluation. These measures not only reduce resource consumption and environmental pressure, but also create economic value, promote green production and consumption patterns, protect ecosystems and human health, and support the achievement of carbon neutrality goals, thereby realizing sustainable development of the environment, economy, and society. • Through waste reduction, resource utilization, compliance management, technological innovation, and cultural development, the company not only lowers its environmental impact but also enhances its corporate image and creates economic and social benefits.	• Strengthen waste sorting, strictly supervise waste treatment, and reduce pollution and resource waste. • By formulating waste management strategies, source reduction and green design, sorting and recycling management, safe handling of hazardous waste, compliance and risk management, data monitoring, employee training, supply chain collaboration, emergency plans, and continuous improvement, the company effectively prevents the negative impacts of waste. The company ensures compliant operations, reduces environmental and legal risks, improves resource utilization efficiency, promotes sustainable development, and establishes a green corporate image. • Through risk assessment, compliance management, emergency plans, employee training, supply chain management, technological innovation, and public communication, companies can effectively prevent the negative impact of waste, reduce environmental risks, and enhance corporate image.	• Improve waste management measures, strengthen waste audits, and reduce violations. • To address environmental pollution, health hazards, legal disputes, reputational damage, and economic losses caused by improper waste management, emergency remedial measures are taken, such as stopping pollution sources, cleaning up polluted areas, providing medical assistance, compliance review, transparent communication, and financial evaluation. At the same time, the company has implemented long-term improvement measures such as improving management systems, technological upgrades, employee training, supply chain management, and third-party audits to prevent recurrence of problems and enhance its corporate social responsibility image and sustainable development capabilities. • Implement the principles of "reduction, resource utilization, and harmlessness" in treatment. Use technical means to minimize waste generation; For recyclable and reusable waste, strengthen resource utilization and reduce consumption of natural resources; For hazardous waste, adopt harmless treatment measures. • Regarding the negative impact of waste, emergency plans, environmental restoration, accountability, compensation and compensation, information disclosure, and improvement measures should be quickly implemented to minimize impact, restore the environment, and prevent similar incidents from happening again.	

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Sustainability Issues: Waste		
Goals and targets	**Short-term Goals (2~3 years):** EOI Headquarters • By 2025, the recycling rate of waste resources will reach 90%. Dongguan EOI • Waste reduction is based on 2023 as the base year • Assess the recyclability of newly added hazardous waste types (such as waste solder paste cans, waste engine oil, etc.) to help achieve waste reduction goals. Shenzhen Lianxinfeng • In 2026, the target of waste reduction of 0.5%-1% will be maintained. • In 2026, production waste is expected to reach 2.83 metric tons, remaining unchanged from the 2025 projection.	**Medium- to Long-Term Goals (over 3 years):** EOI Headquarters • By 2030, the waste recycling rate will reach 95%. Dongguan EOI • Waste reduction is based on 2023 as the base year. • Challenge The proportion of general waste recycling and reuse from 2026 to 2028 increases by 1% compared to the base year. (Total waste output in 2023: 48.89 tons, of which general waste recycling and reuse total: 46.12 tons, accounting for 94.33% of all waste generated.) • The challenge is to have all newly added hazardous waste (waste engine oil) recycled and reused by manufacturers by 2028, achieving zero waste in waste engine oil. Shenzhen Lianxinfeng • Hazardous waste reduction is expected to be 0.5%-1% from 2024 to 2030; General industrial waste is targeted at a reduction target of 1%-2%.
Management evaluation mechanism	• To effectively manage emission topics, our company has successively implemented international management systems such as ISO 14001. • Hold regular meetings to review environmental management performance. • Regularly evaluate waste removal and treatment companies.	
Performance and adjustment	Performance EOI Headquarters • Through source sorting, process waste reduction, and recycling operations, carrier belt recycling and reuse accounted for 16.88 metric tons, with a recovery rate of 6.4%. Of this, the total resource recycling and reuse volume was 245.357 metric tons, accounting for 94.98% of total waste output, with the waste recycling rate increasing by 13% compared to 2024. • By 2025, the resource recycling rate of waste will reach 94.98%, reducing energy consumption and costs in waste treatment. • By the end of 2025, EOI headquarters had completed evaluations of three waste removal and treatment companies. Dongguan EOI • Total waste output by 2025: 70.82 metric tons, of which total recycling and reuse of waste is 61.51 metric tons, accounting for 86.85% of total waste generation. • In September 2024, the third environmental impact assessment for the renovation and expansion was conducted. The report added a category of hazardous waste, and the assessment is currently underway to assess the recyclability of these new types of hazardous waste to help achieve waste reduction goals. Shenzhen Lianxinfeng • In 2025, the total amount of hazardous waste was 2.83 metric tons, a decrease of 0.29 metric tons compared to 2024, exceeding the target value by 0.5%-1%.	
	Adjustment • In the future, we will continue to review and evaluate the reuse of waste within the plant to achieve the goals of sustainable resource reuse and reduction. • By the end of 2025, EOI headquarters had completed evaluations of three waste removal and treatment companies, confirming that all commissioned companies carried out waste removal and treatment in accordance with the law; Dongguan EOI and Shenzhen EOI each completed evaluations for three waste removal and treatment companies. • Implement source reduction and review the feasibility of various resource recycling and reuse methods to ensure all operations meet environmental standards.	

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◆4.3.1 Water Resources Management

EOI Headquarters

EOI's headquarters is located in the Zhunan Park of Hsinchu Science Park, which is a low- to medium-risk water resource area. The main water resources are used for domestic and process needs, with no groundwater used. In 2025, the discharge volume will be 33.774 million liters, with total water withdrawal of 52.638 million liters. Although overall operational performance has improved, the increase compared to 2024 means the water withdrawal intensity remains unchanged. The table below shows water resource usage over the past five years:

EOI Headquarters - Water Resource Usage					
Year	2021	2022	2023	2024	2025
Water withdrawal volume (million liters)	33.684	54.010	47.171	51.774	52.638
Displacement (million liters)	18.853	39.625	30.614	30.657	33.774
Water consumption (million liters)	14.831	14.385	16.557	21.117	18.863
Factory Recycled Water Usage (million liters)	8.625	14.222	10.775	11.696	24.979
Water Recovery and Reuse Rate (%).	20.386	26.332	22.842	22.591	47.454
Organization-Specific Metrics	Operating revenue (million NTD).				
Organization-specific measurement unit (million dollars)	3614.06	3825.46	4,325.35	5,541.76	5,738.71
Water extraction intensity (million liters / million NTD).	0.009	0.014	0.011	0.009	0.009

Note：
1. The main disclosure area is EOI headquarters.
2. Water consumption = water intake - drainage
3. Water recycling and reuse rate=Internal water circulation volume / (Water intake + in-plant recycled water usage)*100%。
4. The organization-specific metric is consolidated revenue reported.

The water used in production at EOI headquarters comes from pure water produced by the RO system. For wastewater in the process, after passing through the pretreatment system, if the usable wastewater meets the cooling tower water quality standards, we will recycle it and combine it with building air conditioning condensate for reuse to supply the cooling tower. By 2025, the water recycling and reuse rate will reach 53.175%. Unusable wastewater is discharged through sewage systems to the industrial zone's wastewater treatment plant for unified treatment. All wastewater discharges are reported and approved according to relevant regulations. Additionally, every six months, we conduct tests on the quality of wastewater discharge and ensure the results comply with the discharge standards set by the competent authority.

EOI Headquarters and factory are located in the Hsinchu Science Park. Water usage meets the park's standards (2019~2025 park standards>> with chemical oxygen demand of 500 mg/L, biochemical oxygen demand of 300 mg/L, and suspended solids of 300 mg/L), with no impact on major water sources.

Monitoring substances	Year / Unit	2019	2020	2021	2022	2023	2024	2025	Park standards 2019~2024
Chemical oxygen demand	mg/L	84.2	77.8	50.95	51.05	29.9	66.5	88.7	500
Biochemical oxygen demand	mg/L	20.7	47.2	15.75	18.4	15	16.5	16.3	300
Suspended solid matter	mg/L	12.9	15.7	7.95	11.7	5.8	7.05	8	300
Monitoring results	All meet the effluent standards (Zhunan Park) (mg/L).								

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Dongguan EOI

Dongguan operates on a dry process system, and no industrial wastewater is generated during the process. We mainly use tap water as the source for domestic water, and the wastewater generated is discharged through sewers to the industrial zone sewage treatment plant for unified treatment and obtained permits as required. In addition, we conduct annual testing of wastewater discharge quality, and the results meet the discharge standards set by the competent authority. The table below shows the water usage status for 2025:

Dongguan EOI_- Water resource usage over the past two years		
Year	2024	2025
Water withdrawal volume (million liters)	31.299	26.538
Displacement (million liters)	31.299	26.538
Water consumption (million liters)	0	0
Organization-Specific Metrics	Operating revenue (million NTD).	Operating revenue (million NTD).
Organization-specific measurement unit (million dollars)	5,541.76	5,738.71
Water extraction intensity (million liters / million NTD).	0.0056	0.0046
Note： 1. The main scope of disclosure is Dongguan EOI. 2. Water consumption = water intake - drainage	3. Water Recycling and Reuse Rate = Recycled Water Volume / (Total Water Withdrawal + Recycled Water Volume) × 100% 4. The organization-specific metric is consolidated revenue reported.	

The Dongguan EOI factory is located on Wusha Haibin Road, Chang'an Town, Dongguan City, Guangdong Province, China. According to the Level 3 standard for the second period of the "Water Pollutant Discharge Limits," the chemical oxygen demand is 500mg/L, biochemical oxygen demand is 300mg/L, and suspended solids is 400mg/L, meeting Guangdong provincial local standards and not causing significant impact on nearby important water sources.

Monitoring substances	Year / units	2024	2025	Water pollutant discharge limits
Chemical oxygen demand	mg/L	187	394	500
Biochemical oxygen demand	mg/L	79.6	182	300
Suspended solid matter	mg/L	60	98	400
Monitoring results		Guangdong Provincial Local Standard 'Discharge Limits for Water Pollutants' Second-Period Category 3 Standard		

Shenzhen Lianxinfeng

It is a dry process with no industrial wastewater generated during the process. Shenzhen Lianxinfeng mainly uses domestic water, and all wastewater generated is treated before discharge.

Shenzhen LianXinFeng_- Water resource usage in the past two years		
Year	2024	2025
Water withdrawal volume (million liters)	2.49	2.147
Displacement (million liters)	2.49	2.147
Water consumption (million liters)	0	0
Organization-Specific Metrics	Operating revenue (million NTD).	Operating revenue (million NTD).
Organization-specific measurement unit (million dollars)	5,541.76	5,738.71
Water withdrawal intensity (million liters per standard unit of tissue measurement).	0.0004	0.0004
Note： 1. The main disclosure area is Shenzhen Lian Xin Feng. 2. Water consumption = water intake - drainage	3. Water recycling and reuse rate=Internal water circulation volume / (Water intake + in-plant recycled water usage)*100%。 4. The organization-specific metric is consolidated revenue reported.	

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◆4.3.2 Air pollution management

EOI Headquarters

EOI headquarters does not use ozone-depleting substances in its manufacturing processes, nor does it emit nitrogen oxides, sulfur oxides, or other gaseous pollutants. The products and raw materials used have not caused significant negative environmental impacts during transportation. In 2025, there were no penalties for violations of environmental laws. The company will continue to strive to balance environmental protection and company output, strictly comply with relevant environmental regulations, improve pollution control equipment, and raise employees' environmental awareness to reduce energy consumption and waste generation.

EOI Headquarters - Pollution Source Monitoring

Testing items	2021		2022		2023		2024		2025	
Volatile Organic matter VOCs	Emissions (ton)	Regulation standards (ton/year)	Emissions (ton)	Regulation standards (ton/year)	Emissions (ton)	Regulation standards (ton/year)	Emissions (ton)	Regulation standards (ton/year)	Emissions (ton)	Regulation standards (ton/year)
	11.126	20	10.883	20	11.126	20	10.523	20	7.866	20

Dongguan EOI

Dongguan EOI meets the regulatory requirements for the "Three Wastes Testing Report" in environmental testing, as follows:

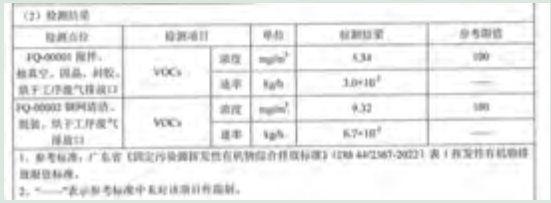
- By 2025, the VOC exhaust emission treatment facility will replace the activated carbon twice, achieving a 100% replacement rate and reducing air pollution.
- In 2025, there will be no penalties for violations of environmental regulations. We will continue to raise employees' environmental awareness, comply with environmental regulations, and strengthen the maintenance of environmental treatment facilities.

Dongguan EOI - Pollution Source Monitoring

Testing items	Detection points	2024		2025	
		Emissions (mg/m^3)	Standard limit value (ton/year)	Emissions (mg/m^3)	Standard limit value (ton/year)
Volatile Organic matter VOCs	Stirring, vacuuming, die bonding, sealing, and drying the factory exhaust outlet	0.35	30	5.34	30
	Cleaning, assembly, and drying of steel mesh at the factory's exhaust outlet	0.23	30	9.32	30



2024 environmental inspection data



2025 environmental inspection values





VOC exhaust gas treatment facility activated carbon replacement

Shenzhen Lianxinfeng

Shenzhen Lianxinfeng_- Pollution source monitoring for the past two years

Testing items	Volatile Organic matter VOCs	
2024	Emissions (ton)	0.60271
	Regulation standards (ton/year)	1
2025	Emissions (ton)	0.576
	Regulation standards (ton/year)	1

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◆4.3.3 Waste Management

EOI Headquarters

EOI headquarters carries out outsourced recycling, incineration, or landfill in accordance with the relevant provisions of the Waste Disposal Law. Waste mainly consists of general industrial waste, which is sent to public or private treatment facilities for processing, or for resource recycling and reuse. Hazardous industrial waste is transported to qualified Class A public and private waste treatment facilities for processing or reused according to relevant regulations.

EOI headquarters implements waste sorting and waste reduction measures and sets up compliant waste storage areas. At the same time, government-authorized waste removal and treatment companies are commissioned to carry out removal and transportation and must report online as required. Waste removal and treatment operators are regularly evaluated annually, covering vehicle transport operations, storage facilities, treatment methods, and document verification, as well as tracking waste treatment status and flow. By the end of 2025, we have completed evaluations of three waste removal and treatment companies, confirming that all contractors carry out waste removal and treatment in accordance with the law.

By 2025, the total amount of industrial waste generated will be 272.36 tons. Meanwhile, hazardous industrial waste—scraps and waste solvents—are recycled and reused by qualified disposal companies, then converted into precious metals or valuable chemicals, achieving the goal of zero waste in resource circulation. Through recycling and reusing, the amount of resource recovered waste reaches 89.175 tons, accounting for 32.74% of the total weight. Other disposal methods have been entrusted to domestic professional and qualified cleaning agencies to enhance the use of resources in the social environment and promote the development of a circular economy.

EOI headquarters adheres to the principle of recycling in waste management, avoiding environmental impact that could result in ineffective waste. Through source sorting, processing waste reduction, and recycling and reuse, the company successfully increased its resource reuse rate by 2025, rising by 12.79% compared to the previous year.

To achieve the goal of waste reduction, in addition to promoting reductions at the source, the company is also actively practicing a circular economy. By collaborating with recyclers, the amount of incineration is continuously reduced, shifting the treatment of waste plastics from incineration to reuse. These waste plastics are then processed into solid fuel to replace fuel and reduce coal usage. By 2025, the amount of recycled plastic waste will reach 94.079 tons, which, after being processed by reuse companies, will be converted into recycled fuel (SRF).

Through internal review and evaluation of waste reuse, and in cooperation with relevant units, a reduction plan has been proposed. Once the implementation benefits are confirmed and environmental protection results are achieved, these experiences will be shared with other factories for reference and implementation. The effectiveness of these measures will be evaluated and verified by headquarters to achieve environmental performance and will be gradually shared with other overseas branches for reference and implementation.

The table below shows Lien Chia General Assembly's waste disposal status in 2025：

EOI Headquarters - 2025 Industrial Waste Disposal Method

Region	Category	Harmful/ Non-harmful	Waste generation (tons).	Handling methods
EOI Headquarters	General industrial waste	It is not harmful	13.12	Incineration (including energy recovery).
	Hazardous industrial waste	Harmful	89.175	Reuse
	Recycling waste	It is not harmful	75.986	Reuse
	Waste plastic recycling	It is not harmful	94.079	Reuse

Notes：
1. The main disclosure area is EOI headquarters.
2. Types of recycling operations: such as reuse preparation, recycling, and other recycling operations.
3. It can specify types of recycling: such as downgrade utilization, upcycling, composting, or anaerobic digestion.
4. Other recycling operations: such as changing the purpose of use or renovation.
5. Types of disposal methods, such as incineration (including energy recovery), incineration (excluding energy recovery), landfill, and other disposal operations
6. Other disposal methods, such as dumping, open burning, or deep-well injection, may also be described.

EOI headquarters is an EPA-regulated operational site that complies with legal requirements and has obtained permits from the competent authorities. In addition, EOI headquarters is committed to effective chemical management and has prepared relevant emergency equipment. In accordance with regulatory requirements, annual drills and training for chemical spill response plans are conducted to enhance employees' response capabilities and familiarity with protective equipment, thereby reducing the likelihood and impact of hazards. No hazardous chemical leaks have occurred in 2025.

The table below shows the environmental protection-related expenses for EOI headquarters in 2025:

EOI Headquarters - 2025 Environmental Protection-Related Expenses

Unit: NT$ thousands

2024	Water pollution prevention and control	Waste disposal (general waste).	Air pollution control	Environmental system certification
Fee details	Sewage and sewer usage fees	Waste removal fee + incineration plant processing fee	Air pollution control fees	ISO 14001 Environmental Management System certification fees
Fees	743,343	2,933,930	200,317	42,000
Total	3,881,790			

Note: The main scope of disclosure is EOI headquarters.

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"Based on Environmental Education to Promote Environmentally Sustainable Development"

In 2025, the company will continue to promote environmental sustainability education, hosting themed lectures such as "Net Zero Green Living" and "Impacting Life with Life—Shocking the Waste Environment." Through sharing real cases and explaining environmental impacts on site, employees deepen their understanding of net-zero sustainability concepts, waste management, and environmental impact. This will guide employees to implement energy conservation, carbon reduction, and environmental protection actions in work and daily life, strengthen internal ESG environmental promotion and cultural implementation, with a total of 30 participants.

2025 Environmental Protection Seminar



Highlights of the environmental education event





Dongguan EOI

Dongguan EOI signed a "hazardous waste disposal" contract with the transport company Yongxingsheng Environmental Protection. Before signing, we evaluate the transporters to ensure they hold government-approved business licenses, hazardous waste permits, and pollution discharge permits.

During production, the main wastes include hazardous industrial waste and resource recycling waste. Hazardous industrial waste such as waste organic solvents, waste empty barrels, waste activated carbon, waste circuit boards, waste batteries... etc. The company will temporarily store this waste in hazardous waste warehouses, and in April 2025, entrust the disposal by the transport company Yongxing Sheng Environmental Protection / Jinfa Renewable Resources, while simultaneously reporting records and disposal manifests on the Guangdong solid waste management platform. Recycled waste such as corrugated cardboard, discs, electronic tape... etc. is entrusted to Jing Sheng Electronics recycling companies for disposal, and records and disposal units are reported annually on the Guangdong solid waste management platform

Dongguan EOI treats discarded empty barrels. After use, waste disposal companies were previously hired to handle them. To reduce waste, they are now returning the waste containers to the company for recycling and reuse.

Dongguan EOI directly recycles and recycles WD364 product plastic cartons after use, with an estimated reduction of about 1,600 PCS of cartons by 2025. Each carton weighs about 1.5kg, and each carton emits approximately 4.66kg of carbon emissions

The waste disposal status of Dongguan EOI in 2025 is shown in the table below:

Dongguan EOI - 2025 Industrial Waste Disposal Method

Region	Category	Harmful/ Non-harmful	Waste generation (tons).	Handling methods
Dongguan EOI	Hazardous industrial waste	Harmful	9.315	Recycle/reuse/incineration
	Recycling waste	It is not harmful	61.51	Integrated utilization/recycling/reuse

Notes：

1. The main scope of disclosure is Dongguan EOI.
2. Types of recycling operations: such as reuse preparation, recycling, and other recycling operations.
3. It can specify types of recycling: such as downgrade utilization, upcycling, composting, or anaerobic digestion.
4. Other recycling operations: such as changing the purpose of use or renovation.
5. Types of disposal methods, such as incineration (including energy recovery), incineration (excluding energy recovery), landfill, and other disposal operations
6. Other disposal methods, such as dumping, open burning, or deep-well injection, may also be described.



Hazardous waste collection, transportation, and transfer

Dongguan EOI has established a hazardous chemicals warehouse to effectively manage hazardous chemicals not yet shipped from the factory, preventing fires and leaks caused by chemicals. All warehouse facilities comply with regulatory requirements, and annual hazardous chemical leak drills are conducted to enhance employees' emergency response capabilities and equipment usage skills. In 2025, there were no hazardous chemical leaks or environmental penalty incidents.

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The table below shows the related expenses for Dongguan EOI Environmental Protection in 2025:

Dongguan EOI - 2025 Environmental Protection-Related Expenses

Unit: RMB

2025	Domestic sewage Processing	Household garbage Disposal	Hazardous waste disposal	Investment in pollution prevention and control	Environmental testing fees	System certification fees	Cleanliness testing fees
Fee details	Domestic sewage treatment fees	Household waste disposal fees	Waste organic solvents, waste batteries, waste activated carbon, waste empty barrels, waste toner cartridges/refills, waste circuit boards, waste rags, waste glue	Honeycomb activated carbon	Three Wastes Testing	ISO 14001 Environmental System Audit	Dust particle count detection in cleanroom workshops
Fees	552,465.12	58,276.8	9,500	9,060	4000	8,100	2,600
Total	643,001.92						

Notes：
1. The main scope of disclosure is Dongguan EOI.
2. Domestic sewage treatment fee: Monthly water usage * unit price: 1.73 NTD
3. The monthly household waste disposal fee is 4,856.4 NTD.
4. The three wastes testing includes wastewater, exhaust gas, and noise testing.

Shenzhen Lianxinfeng

Shenzhen Lianxinfeng implements waste sorting and waste reduction measures in waste removal and treatment and has established waste storage areas that meet regulatory requirements. At the same time, government-approved waste removal and treatment companies are commissioned to carry out removal and are required to report online as required. Additionally, waste removal and treatment operators are regularly evaluated annually, covering items such as vehicle transport operations, storage facilities, treatment methods, and document verification. The evaluation also tracks the status and flow of waste treatment. By 2025, evaluations of three waste removal and treatment companies have been completed, confirming that all commissioned companies carry out waste removal and treatment in accordance with the law.

Shenzhen Lianxinfeng's waste management measures comply with relevant regulatory requirements, and the commissioned waste removal and treatment operators are evaluated and tracked to ensure the legal treatment and flow of waste. At the same time, waste sorting and waste reduction, as well as resource recycling and reuse measures, help minimize environmental impact.

The status of Lianxinfeng's related waste disposal and environmental protection costs is shown in the table below:

Shenzhen Lianxinfeng - 2025 Industrial Waste Disposal Method

Region	Category	Harmful/Non-harmful	Waste generation (tons).	Handling methods
Shenzhen Lianxinfeng	General industrial waste	It is not harmful	No scale	Dumped at the government-designated location, It has not yet been weighed
	Hazardous industrial waste	Harmful	2.83	Incineration
	Recycling waste	It is not harmful	11.971	Energy recovery

Note：
1. The main disclosure area is Shenzhen Lian Xin Feng.
2. Types of recycling operations: such as reuse preparation, recycling, and other recycling operations.
3. It can specify types of recycling: such as downgrade utilization, upcycling, composting, or anaerobic digestion.
4. Other recycling operations: such as changing the purpose of use or renovation.
5. Types of disposal methods, such as incineration (including energy recovery), incineration (excluding energy recovery), landfill, and other disposal operations
6. Other disposal methods, such as dumping, open burning, or deep-well injection, may also be described.

Shenzhen Lianxinfeng - 2025 Environmental Protection Fees Related Fees

Unit: RMB

2024	Sewage disposal fees	Hazardous waste disposal fees	Environmental testing fees	Replace with activated carbon
Fee details	Sewage and sewer usage fees	Waste removal fees and incineration plant processing fees	Three Wastes Testing (wastewater, exhaust gas, noise testing), occupational safety and health testing	Activated carbon, activated carbon airflow
Fees	3,005.8（RMB）	25,000（RMB）	8,000（RMB）	11,800（RMB）
Total	47,805.8（RMB）			

Note: The main scope of disclosure is Shenzhen Lian Xin Feng.