07. APPENDIX

Appendix I: Global Reporting Initiative (GRI) Standards Content Index 198
Appendix II: United Nations Sustainable Development Goals (SDGs) Mapping Table 205
Appendix III: Sustainability Accounting Standards (SASB) 206
Appendix 4: Climate-related Financial Disclosure Recommendations (TCFD) Reference Table 209
Appendix 5: External Verification Statement 213
Appendix 6: International Standards and Quality Certification Certificates 214



CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

07. Appendix

Appendix 1: Global Sustainability Reporting Indicators

Use the statement	EOI Holdings has referred to GRI guidelines to report information cited in the GRI content index table for the period from January 1, 2025 to December 31, 2025
GRI 1 is used	GRI 1: Foundations 2021
GRI industry standards apply	n/a

◆GRI 2 generally discloses

GRI Guideline Categories/Topics	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/Remarks
1. Organizational and reporting practices					
GRI 2 generally discloses 2021	2-1	Organization details	Meet EOI	27	
	2-2	Entities included in organizational sustainability reporting	About this report	5	
	2-3	Reporting period, frequency, and contact person	About this report	6	
	2-4	Information restructuring	About this report	5	
	2-5	External assurance/assurance	About this report	6	
2. Activities and workers					
GRI 2 generally discloses 2021	2-6	Activities, value chains, and other business relationships	Meet EOI	33	
	2-7	Employees	5.2.1 Employee Structure	150	
	2-8	Non-employee workers	5.2.1 Employee Structure	150	
3. Governance					
GRI 2 generally discloses 2021	2-9	Governance structure and composition	2.1 Composition and operation of the Board of Directors	151	
	2-10	Nomination and selection of the highest governance list	2.1.1 Board of Directors Operations	55	
	2-11	The chairman of the highest governing body	2.1.1 Board of Directors Operations	56	
	2-12	The highest governance authority plays a role in overseeing impact management	1.1 Sustainable Management and Practice	36	
	2-13	The person in charge of impact management	1.1 Sustainable Management and Practice	36	
	2-14	The role of the highest governance body in sustainability reporting	1.1 Sustainable Management and Practice	36	
	2-15	Conflicts of interest	2.1.1 Board of Directors Operations	56	
	2-16	Communicate key major events	1.1 Sustainable Management and Practice	36	
	2-17	The collective intelligence of the highest governing body	2.1.1 Board of Directors Operations	55	
	2-18	Performance evaluation of the highest governance body	2.1.1 Board of Directors Operations	56	
	2-19	Compensation policy	2.1.2 Functional Committee	57	
	2-20	Compensation determination process	2.1.2 Functional Committee	58	

07. Appendix

GRI Guideline Categories/Topics	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/Remarks
4. Strategy, Policy, and Practice					
GRI 2 generally discloses 2021	2-22	Statement on the Sustainable Development Strategy	Excellence in Leadership and Sustainability Outlook	7	
	2-23	Policy commitments	5.1 Human Rights Management	147	
	2-24	Incorporate policy commitments	5.1 Human Rights Management	147	
	2-25	A program to remedy negative shocks	5.1 Human Rights Management	147	
	2-26	A mechanism for seeking advice and raising concerns	2.3.2 Regulatory compliance	67	
	2-27	Regulatory compliance	2.3.2 Regulatory compliance	66	
	2-28	Membership in the association	Meet EOI	34	
Stakeholder negotiation					
GRI 2 generally discloses 2021	2-29	Stakeholder consultation policy	1.2 Stakeholder Agreement	36	
	2-30	collective agreement	5.3.1 Employee Benefits	155	

◆GRI 3 Major Theme Corresponding Indicators

GRI number	Agenda	Industry Code Number	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/ Remarks
GRI 3: Major Themes 2021	Management policy	-	3-1	The process for deciding on major topics	1.3 Sustainability issues	44	
GRI 3: Major Themes 2021	Management policy	-	3-2	List of major topics	1.3 Sustainability issues	46	
Key topic: Economic performance							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	2.2 Operational Overview	59	
GRI 201	Economic performance Theme Disclosure 2016	-	201-1	The direct economic value generated and distributed by the organization	2.2.1 Financial Information	61	
		-	201-4	Derived from government financial assistance	2.2.1 Financial Information	61	
Major topics: Corporate governance, integrity in business practices							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	2.1 Composition and operation of the Board of Directors	49	
GRI 205	Anti-corruption Theme Disclosure 2016	-	205-1	Operational sites where corruption risk assessments have been conducted	2.3.1 Business ethics	67	
		-	205-2	Communication and training on anti-corruption policies and procedures	2.3.1 Business ethics	67	
		-	205-3	Confirmed corruption cases and actions taken	2.3.1 Business ethics	67	

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

07. Appendix

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

GRI number	Agenda	Industry Code Number	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/ Remarks
Major topic: Supplier environmental assessment							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	3.2 Sustainable supply chains	94	
GRI 308	Supplier Environmental Assessment Topic Disclosure 2016	-	308-1	Use environmental standards to screen new suppliers	3.2.1 Supplier Management	96	
		-	308-2	Negative environmental impacts in supply chains and actions taken	3.2.1 Supplier Management	99	
GRI 414	Supplier Social Assessment Topic Disclosure 2016	-	414-1	Screening new suppliers using social criteria	3.2.1 Supplier Management	96	
			414-2	Negative social impacts in supply chains and actions taken	3.2.1 Supplier Management	96	
Major topic: Customer health and safety							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	3.3 Customer Relationship Management	105	
GRI 416	Customer health and safety Theme Disclosure 2016	-	416-1	Assess the impact of product and service categories on health and safety	3.1.3 Quality Management	90	
		-	416-2	Violations of health and safety regulations related to products and services	3.3.1 Customer Health and Safety	108	
Major topic: Financial impacts of climate change and related risk management							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	4.1 Climate-related risks and opportunities	113	
GRI 201	Economic performance Theme Disclosure 2016	-	201-2	The financial impacts of climate change, as well as other risks and opportunities	4.1.1 Climate change-related governance	116	
Major Topic: Energy Conservation and Carbon Reduction Management (Energy, Emissions)							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	4.2 Energy and Greenhouse Gas Emissions	121	
GRI 302	Energy Theme Disclosure 2016	-	302-1	Energy consumption within the organization	4.2.1 Energy Management	124	
		-	302-2	Energy consumption outside the organization	-	-	
		-	302-3	Energy intensity	4.2.1 Energy Management	124	
		-	302-4	Reduce energy consumption	4.2.3 Energy-saving and carbon reduction measures	127	
		-	302-5	Reducing energy demand for products and services	3.1.1 Energy-saving products and R&D projects	81	
GRI 305	Emission Topic Disclosure 2016	-	305-1	Direct (Scope 1) greenhouse gas emissions	4.2.2 Greenhouse gas management	125	
		-	305-2	Energy indirect (Scope 2) greenhouse gas emissions	4.2.2 Greenhouse gas management	125	
		-	305-3	Other indirect (Scope 3) greenhouse gas emissions	4.2.2 Greenhouse gas management	125	
		-	305-4	Greenhouse gas emission intensity	4.2.2 Greenhouse gas management	125	
		-	305-5	Greenhouse gas emission reduction	4.2.2 Greenhouse gas management	125	
		-	305-6	Emissions of ozone-depleting substances (ODS).	4.3.2 Air pollution management	137	
		-	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions	4.3.2 Air pollution management	137	

07. Appendix

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

GRI number	Agenda	Industry Code Number	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/ Remarks
Major Topic: Water and Effluent							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	4.3 Environmental pollution control	131	
GRI 303	Disclosure of Water and Effluent Theme Management 2018	-	303-1	Mutual Impacts of Shared Water Resources	4.3.1 Water Resources Management	135	
		-	303-2	Management of impacts related to drainage	4.3.1 Water Resources Management	135	
GRI 303	Water and Effluent Theme Disclosure 2018	-	303-3	Measure the amount of water used	4.3.1 Water Resources Management	135	
		-	303-4	Displacement	4.3.1 Water Resources Management	135	
		-	303-5	Water consumption	4.3.1 Water Resources Management	135	
Major topic: Waste							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	4.3 Environmental pollution control	133	
GRI 306	Waste Theme Management Disclosure 2020	-	306-1	Waste generation is associated with significant impacts related to waste	4.3.3 Waste Management	138	
		-	306-2	Management of significant impacts related to waste	4.3.3 Waste Management	138	
GRI 306	Waste Theme Reveal 2020	-	306-3	Waste generation	4.3.3 Waste Management	138	
		-	306-4	Disposal and transfer of waste	4.3.3 Waste Management	138	
		-	306-5	Direct disposal of waste	4.3.3 Waste Management	138	
GRI 306	Wastewater and waste Theme Disclosure 2016	-	306-3	Serious leaks	4.3.3 Waste Management	138	
Major topics: Labor relations, labor-management relations, education and trainingKey topic: Recruiting and managing global professionals							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	Chapter 5: Co-creating a Happy Workplace	143	
GRI 401	Labor-management relations Theme Disclosure 2016	-	401-1	New hires and departing employees	5.2.2 Talent Recruitment and Retention	152	
		-	401-2	Benefits provided to full-time employees (excluding temporary or part-time staff).	5.3.1 Employee Benefits	155	
		-	401-3	Parental leave	5.3.2 Employee Rights	163	
GRI 402	Labor/management relations Theme Disclosure 2016	-	402-1	Minimum notice period for operational changes	5.3.2 Employee Rights	163	
GRI 404	Training and Education Theme Disclosure 2016	-	404-1	The average number of training hours per employee per year	5.4.1 Multiple Learning Channels	166	
		-	404-2	Enhance employee competencies and transition support programs	5.4.1 Multiple Learning Channels	166	
		-	404-3	Percentage of employees who undergo regular performance and career development reviews	5.4.2 Performance Evaluation	171	

07. Appendix

GRI number	Agenda	Industry Code Number	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/ Remarks
Major topic: Occupational safety and health							
GRI 3: Major Themes 2021	Management policy	-	3-3	Major topic management	5.5 Health and Safety Responsibilities	172	
GRI 403	Occupational safety and health Theme Management Disclosure 2018	-	403-1	Occupational Safety and Health Management System	5.5.1 Occupational safety management	175	
		-	403-2	Hazard identification, risk assessment, and accident investigation	5.5.1 Occupational safety management	175	
		-	403-3	Occupational health services	5.5.3 Occupational health management	182	
		-	403-4	Participation, counseling, and communication related to occupational safety and health	5.5.1 Occupational safety management	175	
		-	403-5	Training for workers related to occupational safety and health	5.5.1 Occupational safety management 5.5.2 Occupational safety education and training	175	
		-	403-6	Promoting worker health	5.5.3 Occupational health management	182	
		-	403-7	Preventing and mitigating occupational health and safety impacts directly related to business relationships	3.2.2 Contractor Management	100	
		-	403-8	Workers covered by the occupational safety and health management system	5.5.1 Occupational safety management	175	
		-	403-9	Occupational injuries	5.5.3 Occupational health management	182	
		-	403-10	Occupational disease	5.5.3 Occupational health management	182	

Custom theme	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/Remarks
Intellectual Property Rights					
GRI 3: Major Themes 2021	3-3	Major topic management	2.3 Operate with integrity	64	
Innovative research and development					
GRI 3: Major Themes 2021	3-3	Major topic management	3.1 Green and energy-saving products	77	

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

07. Appendix

◆Other specific topics are disclosed

GRI Guideline Categories/Topics	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/Remarks
Specific topic guidelines: 200 series (economic topics).					
Market position					
GRI 202 Market Position Theme Disclosure 2016	202-1	The ratio of the standard salary for grassroots staff of different genders to the local minimum wage	5.3.3 Salary structure	164	
	202-2	The proportion of local residents employed as senior management	5.2.1 Employee Structure	150	
Indirect economic shocks					
GRI 203 The theme of indirect economic shocks was revealed in 2016	203-1	Infrastructure investment and the development and impact of support services	6.2 Giving back to society	191	
	203-2	Significant indirect economic impact	6.2 Giving back to society	191	
Procurement Practices					
GRI 204 Procurement Practice Topic Disclosure 2016	204-1	The proportion of procurement expenditure from local suppliers	3.2.3 Procurement Management	103	
Anti-competitive behavior					
GRI 206 Anti-competitive Conduct Topic Disclosure 2016	206-1	Legal actions against anti-competitive conduct, antitrust, and monopolistic behavior	2.3.2 Regulatory compliance	66	
Taxation					
GRI 207 Tax Topic Management Disclosure 2019	207-1	Tax policy	2.2.2 Tax Policy	62	
	207-2	Tax governance, control, and risk management	2.2.2 Tax Policy	62	
	207-3	Communication and management of stakeholders on tax-related issues	2.2.2 Tax Policy	62	
Specific Topic Criteria: 300 Series (Environmental Theme)					
Materials					
GRI 301 Material subject management disclosure 2018	303-1	The weight or volume of the materials used	3.1.2 Material Management	83	
	303-3	Recycled products and their packaging materials	3.1.2 Material Management	83	

07. Appendix

GRI Guideline Categories/Topics	Number	GRI Guidelines Disclose Content	Corresponding chapters	Page number	Omitted/Remarks
Specific Topic Criteria: 400 Series (Social Themes)					
Employee diversity and equal opportunities					
GRI 405 Employee diversity and equal opportunities Theme Disclosure 2016	405-1	Diversity of governance units and employees	5.2.1 Employee Structure	150	
	405-2	The ratio of basic salary to salary between women and men	5.3.3 Salary structure	164	
No discrimination					
GRI 406 Non-discrimination topic disclosure 2016	406-1	Discrimination incidents and improvement actions taken by the organization	5.1 Human Rights Management	147	
Freedom of association and group negotiation					
GRI 407 Freedom of association and group negotiation Theme Disclosure 2016	407-1	Operating locations or suppliers that may face risks related to freedom of association and group negotiation	5.3.1 Employee Benefits	155	
Child labor					
GRI 408 Child Labor Theme Revealed 2016	408-1	Significant risks of operating sites and suppliers using child labor	5.1 Human Rights Management	147	
Forced or compulsory labor					
GRI 409 Forced or compulsory labor topics revealed in 2016	409-1	Operational locations and suppliers with significant risks of forced and forced labor incidents	5.1 Human Rights Management	147	
Preservation Practices					
GRI 410 Security Practice Topic Disclosure 2016	410-1	Security personnel receive training on human rights policies or procedures	5.1 Human Rights Management	148	
Indigenous rights					
GRI 411 Indigenous Rights Topic Disclosure 2016	411-1	Incidents involving violations of indigenous rights	5.1 Human Rights Management	148	
Local communities					
GRI 413 Local Community Theme Disclosure 2016	413-1	Operational activities based on local community consensus, impact assessment, and development plans	6.2 Giving back to society	191	
	413-2	Operational activities that have significant actual or potential negative impacts on local communities	6.2 Giving back to society	191	

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

07. Appendix

Appendix 2: United Nations Sustainable Development Goals (SDGs) Comparison Table

Item number	Goal	Corresponding chapters	Page
Goal 1	Eliminate all forms of poverty everywhere 1.4 By 2030, ensure that all men and women, especially the poor and vulnerable, have equitable rights and access to economic resources, basic services, and land and other forms of property, inheritance, natural resources, new technologies, and financial services (including microloans).	6.2 Giving back to society	191
Goal 3	Ensure health and promote well-being for all age groups 3.3 By 2030, eliminate AIDS, tuberculosis, malaria, and neglected tropical diseases, and combat pneumonia, waterborne diseases, and other communicable diseases 3.4 By 2030, reduce minor deaths from non-communicable diseases by one third through prevention and treatment, and promote mental health 3.9 By 2030, substantially reduce the number of deaths and illnesses caused by hazardous chemicals, air pollution, water pollution, soil pollution, and other pollution	3.3 Customer Relationship Management 5.5 Health and Safety Responsibilities	105 172
Goal 4	Ensure inclusive and equitable quality education, so that everyone enjoys lifelong learning opportunities. 4.4 By 2030, increase the number of young people and adults with relevant employment, good job placement, and business management functions, including technical and vocational skills. 4.5 By 2030, eliminate gender gaps in education and ensure that disadvantaged groups have equal access to education and vocational training at all levels, including persons with disabilities, indigenous peoples, and disadvantaged children	2.1 Composition and operation of the Board of Directors 5.4 Career Development and Training	49 166
Goal 5	Achieve gender equality and empower women 5.1 Eliminate all forms of discrimination against women in all places 5.5 Ensure women's full participation in political, economic, and public decision-making, and guarantee women equal opportunities to participate in decision-making leadership at all levels	2.1 Composition and operation of the Board of Directors 5.1 Human Rights Management 5.2 Talent Composition	49 147 150
Goal 6	Ensure that everyone has access to water, sanitation, and sustainable management 6.3 By 2030, improve water quality, reduce pollution, eliminate garbage dumping, decrease the release of toxic chemicals and hazardous materials, halve the proportion of untreated wastewater, and increase global recycling and safe reuse rates.	4.3 Environmental pollution control	131
Goal 7	Ensure that everyone has access to affordable, reliable, sustainable, and modern energy 7.2 By 2030, significantly increase the global share of renewable energy 7.3 Double the global improvement in energy efficiency by 2030	4.2 Energy and Greenhouse Gas Emissions	121
Goal 8	Promote inclusive and sustainable economic growth, achieve comprehensive and productive employment, and ensure everyone has a good job 8.3 Promote development-oriented policies that support production activities, job creation, business management, creativity and innovation, and encourage the formalization and growth of micro and SMEs, including access to financial services 8.5 By 2030, achieve comprehensive and productive employment, ensuring that all men and women have good jobs, including young people and people with disabilities, and that equal pay is realized	5.1 Human Rights Management 5.3 Employee Benefits and Rights 5.4 Career Development and Training	147 155 166
Goal 10	Reducing inequality within and between countries 10.2 By 2030, promote socio-economic and political integration, regardless of age, gender, disability, race, ethnicity, nationality, religion, economy, or other status	5.2 Talent Composition	150
Goal 11	Promoting inclusiveness, safety, resilience, and sustainability in cities and human settlements 11.6 By 2030, reduce the harmful environmental impacts of cities, including special attention to air quality, urban management, and waste management	4.3 Environmental pollution control	131

07. Appendix

Item number	Goal	Corresponding chapters	Page
Goal 12	Ensuring sustainable consumption and production patterns 12.2 By 2030, achieve sustainable management and efficient use of natural resources 12.5 By 2030, significantly reduce waste generation through prevention, reduction, recycling, and reuse	3.2 Sustainable supply chains 6.2 Giving back to society	94 191
Goal 13	Taking urgent action to address climate change and its impacts 13.2 Incorporate climate change measures into national policies, strategies, and planning. 13.3 Improve education, raise awareness, and enhance the capacity of individuals and organizations in risk reduction, adaptation, impact reduction, and early warning of climate change.	3.1 Green and energy-saving products	77
Goal 16	Promote peaceful and inclusive societies to achieve sustainable development; Provide judicial access to all; Establish effective, accountable, and inclusive systems at all levels 16.5 Significantly reduce all forms of corruption and bribery 16.6 Develop effective, accountable, and transparent systems at all levels 16.7 Ensure that decisions at all levels respond to public opinion in an inclusive, participatory, and representative manner	Chapter 1: Connecting Sustainability 5.3 Employee Benefits and Rights	36 155
Goal 17	Strengthen sustainable development implementation methods and activate global partnerships for sustainable development 17.14 Enhance policy coherence to achieve sustainable development 17.16 Assist and enhance global cooperation on sustainable development through multilateral cooperation, mobilizing and sharing knowledge, expertise, technology, and financial support to help all countries achieve their sustainable development goals, especially developing countries	3.2 Sustainable supply chains	94

Appendix 3: Sustainability Accounting Standards

Industry: Technology and Communications_Semiconductors						
Theme	Accounting indicators	Category	Units of measurement	Comparison of the 2025 report content	Corresponding chapters	Page number
Greenhouse gas emissions	(1) Global total emissions (Scope 1). (2) Total emissions from perfluorinated compounds	Quantification	Metric tons of carbon dioxide equivalent(t CO_2e)	• Scope 1 greenhouse gas emissions: 434.281 metric tons CO2e. (EOI Headquarters). • Total emissions of fluorine-containing greenhouse gases: 0 metric tons CO2e	4.2.2 Greenhouse gas management	125
	Discuss long-term and short-term strategies or plans for Scope 1 management, reduction targets, and performance analysis	Description and analysis	None	• **Short-term goals (2~5 years):** Reduce greenhouse gas emissions by 5% over five years • **Mid-term Goals (5~10 years):** Reduce greenhouse gas emissions by 50% by 2030 • **Long-term goals (over 10 years):** Achieve zero greenhouse gas emissions at all operating sites by 2050.	4.2.2 Greenhouse gas management	125
Energy management during the manufacturing process	(1) Total energy consumption, (2) Proportion of electricity consumption from	Quantification	Billion joules (GJ), percentage (%)	EOI Headquarters • Total energy consumption: 54,050.49 GJ • Electricity consumption from the grid: 98.059%. • Proportion of renewable energy adopted: 1.941%.	4.2.1 Energy Management	124

07. Appendix

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Industry: Technology and Communications_Semiconductors						
Theme	Accounting indicators	Category	Units of measurement	Comparison of the 2025 report content	Corresponding chapters	Page number
Water management	(1) Total water withdrawal, (2) Total water consumption, (3) Percentage of water withdrawal located in high or very high water pressure areas, (4) Percentage of water consumption located in high or very high water pressure areas	Quantification	Thousand cubic meters, percentage (%)	EOI Headquarters • Total water withdrawal: 52,638 thousand cubic meters • Total water consumption: 18,863 thousand cubic meters • The percentage of water withdrawn from high or very high-pressure areas is 0%. • The percentage of water consumption from high or very high-pressure areas is 0%. • The area where EOI's headquarters is located is classified as a medium- to low-risk area. • Dongguan EOI • Total water extraction: 26.538 thousand cubic meters • Total water consumption: 0 thousand cubic meters • The percentage of water withdrawn from high or very high-pressure areas is 0%. • The percentage of water consumption from high or very high-pressure areas is 0%. • Dongguan EOI is located in a medium- to low-risk area. Shenzhen Lianxinfeng • Total water intake: 2,147 thousand cubic meters • Total water consumption: 0 thousand cubic meters • The percentage of water withdrawn from high or very high-pressure areas is 0%. • The percentage of water consumption from high or very high-pressure areas is 0%. • The area where Shenzhen Lianxin Feng is located is classified as a medium- and low-risk area.	4.3.1 Water Resources Management	135
Waste management	Total amount of hazardous waste generated during manufacturing and the proportion of hazardous waste recycling and reuse	Quantification	metric tons (t). Percentage (%)	• The total amount of hazardous waste generated by the process is 89.175 metric tons, accounting for 32.74% of total waste (total waste is 272.36 metric tons). • The proportion of hazardous waste recycling is 32.74%.	4.3.3 Waste Management	138
Employee health and safety	Describes methods for assessing, monitoring, and reducing employee exposure to harmful environments	Description and analysis	None	• In accordance with the ISO 45001 management system requirements, annual PDCA (Effective Cycle Planning) assessments are conducted for occupational safety and health to ensure ongoing applicability, suitability, and effectiveness. • Occupational Safety and Health Committee members are appointed and hold regular meetings. • Quarterly regular audits and identification of regulations ensure that occupational safety and health practices comply with legal requirements. • Quarterly Occupational Safety and Health Committee meetings are held to report on various occupational safety and health work matters. • Regularly announce and promote safety and health-related information. • Conduct quarterly safety and health performance evaluations for each department. • Occupational safety and health related certificates for external training. • Occupational safety education and training are provided for both new and current employees.	5.5 Health and Safety Responsibilities	172
	Total monetary losses resulting from legal proceedings related to violations of employee health and safety	Quantification	Amount	• No incidents related to employee health and safety occurred in 2025.	2.3.2 Regulatory compliance 5.5 Health and Safety Responsibilities	66 172

07. Appendix

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Industry: Technology and Communications_Semiconductors						
Theme	Accounting indicators	Category	Units of measurement	Comparison of the 2025 report content	Corresponding chapters	Page number
Recruit and manage global professionals	Explanation: (1) Proportion of foreign employees and (2) overseas employees	Quantification	Percentage (%)	• There are 0 male foreign male management staff. • There are 0 female foreign management staff. • There are 2 foreign male non-managerial employees. • There were 156 foreign female non-managerial positions. • 11 overseas workers. (Note: Section chief rank and above are for management positions).	5.2 Talent Composition	150
Product lifecycle management	The proportion of revenue from products containing substances under IEC 62474	Quantification	Percentage (%)	• EOI Holdings has not procured, used, provided, or designed IEC62474 specification materials.	3.1.2 Material Management	83
	Overall system-level energy efficiency of processors: (1) Servers (2) Desktop computers (3) Laptops	Quantification	Efficiency	• EOI Holdings' products do not fall into these three categories.	Chapter 3: Light Chain Footprints	76
Raw material traceability	Describe risk management measures for the use of key disputed raw materials	Description and analysis	None	• Components comply with REACH/RoHS regulations; Headlight modules comply with customer IMDS requirements; US products comply with SAE regulations; European products comply with ECE regulations. • Require upstream suppliers to provide tests for hazardous substances or substances that cause environmental or social impact, and provide reports such as SDS (Safety Data Sheet) and SGS (Restricted and Prohibited Substances in Electronic and Electrical Appliances) as required by the customer • Energy-saving LED streetlights and signal lights undergo lighting and durability tests to ensure compliance with regulatory product inspections before shipment. • (For details, please refer to the Materials Management section.)	Chapter 3: Light Chain Footprints	76
Intellectual property protection and competitive behavior	Total amount of loss caused by legal proceedings related to anti-competitive conduct regulations	Quantification	Amount	• In 2025, there will be no violations of intellectual property protection and anti-competitive conduct laws, and the total amount of related property losses will be 0 NTD.	2.3.2 Regulatory compliance 2.3.3 Intellectual Property Rights	66 28

Activity indicators	Category	Units of measurement	Comparison of the 2025 report content	Corresponding chapters	Page number
Activity indicators	Total output	Quantification	• Automotive LED light modules and components: 150,922 thousand units • LED traffic signal lights and streetlamps: 140,000 units. • Others: 70,820 thousand units	-	-
Activity indicators	The proportion of production in its own factory	Quantification	• Sales of automotive LED light modules and components, LED traffic signal lights and streetlights, and other products: 98% are self-manufactured, while outsourcing and purchasing account for 2%.	-	-

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Appendix 4: Climate-related Financial Disclosure Recommendations (TCFD) Reference Table

Project	Corresponding chapters	Page
1. Specify the Board and management's supervision and governance of climate-related risks and opportunities	4.1 Climate-related risks and opportunities	113
2. Explain how the identified climate risks and opportunities affect the company's business, strategy, and finance (short-, medium-, and long-term).	4.1 Climate-related risks and opportunities	113
3. Describe the financial impact of extreme climate events and transition actions	4.1 Climate-related risks and opportunities	113
4. Specify how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system	4.1 Climate-related risks and opportunities	113
5. If using scenario analysis to assess resilience to climate change risks, the scenario, parameters, assumptions, analytical factors, and main financial impacts should be specified	4.1 Climate-related risks and opportunities	113
6. If there is a transition plan to manage climate-related risks, explain the content of the plan and the indicators and objectives used to identify and manage physical and transition risks	4.1 Climate-related risks and opportunities	113
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be explained	4.1 Climate-related risks and opportunities	113
8. If climate-related targets are set, information such as the activities covered, greenhouse gas emission scope, planning schedule, and annual progress should be provided; If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and quantity of carbon reduction credits or renewable energy certificates (RECs) must be specified	4.1 Climate-related risks and opportunities	113
9. Greenhouse gas inventory and assurance status, reduction targets, strategies, and concrete action plans (to be filled in separately in sections 1-1 and 1-2).	4.1 Climate-related risks and opportunities	113

◆1-1 Greenhouse gas inventory and assurance status of the company over the past two years

1-1-1-Greenhouse gas inventory information

According to the Sustainable Development Roadmap regulations for listed companies, disclosure must be made at minimum
1. Parent company entities must disclose the inventory information for 2025 starting from 2026. 2. The consolidated financial reporting subsidiary must disclose inventory information for 2026 starting from 2027.
Explanation
EOI Holding has established a greenhouse gas inventory mechanism in accordance with the ISO14064-1 Greenhouse Gas Inventory Standard issued by the International Organization for Standardization (ISO). Since 2020, EOI headquarters has conducted annual greenhouse gas inventories and obtained ISO 14064-1 greenhouse gas inventory certification. In 2023, the ISO 14064-1 greenhouse gas inventory system was introduced, including subsidiaries Dongguan EOI and Shenzhen Lianxinfeng in the scope of the inventory. In 2024, Dongguan EOI conducted a third-party verification statement The greenhouse gas inventory data for the past two years is based on the Operations Control Act, aggregating greenhouse gas emissions from the parent company and subsidiaries. For 2024 and 2025, the figures are for EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng. The greenhouse gas emissions are explained as follows:

07. Appendix

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Greenhouse gas emissions over the past two years				
Total greenhouse gas emissions in 2025 (Reporting period: 2025,01,01 to 2025,12,31)	Category One	Total emissions (metric tons CO_2e)	Operating revenue (million NTD).	Density (metric tons CO_2e / million NTD)
	EOI Headquarters	434.281	5,738.71	0.076
	Dongguan EOI	9,924.797		1.729
	Shenzhen Lianxinfeng	1,134.561		0.198
	Total	11,493.639		2.003
	Category Two	Total emissions (metric tons CO_2e)	Operating revenue (million NTD).	Density (metric tons CO_2e / million NTD)
	EOI Headquarters	6,963.024	5,738.71	1.213
	Dongguan EOI	3,291.938		0.574
	Shenzhen Lianxinfeng	554.352		0.097
	Total	10,8093.314		1.884
	Category Three	Total emissions (metric tons CO_2e)	Operating revenue (million NTD).	Density (metric tons CO_2e / million NTD)
	EOI Headquarters	31,355.789	5,738.71	5.464
	Dongguan EOI	1,184.203		0.206
	Shenzhen Lianxinfeng	185.634		0.032
	Total	32,725.63		5.703
Total greenhouse gas emissions in 2024 (Reporting period: 2024,1,1 to 2024,12,31)	Category One	Total emissions (metric tons CO_2e)	Operating revenue (million NTD).	Density (metric tons CO_2e / million NTD)
	EOI Headquarters	484.9633	5,541.76	0.0875
	Dongguan EOI	-		-
	Shenzhen Lianxinfeng	0		0
	Total	-		-
	Category Two	Total emissions (metric tons CO_2e)	Operating revenue (million NTD).	Density (metric tons CO_2e / million NTD)
	EOI Headquarters	7,154.8836	5,541.76	1.2911
	Dongguan EOI	-		-
	Shenzhen Lianxinfeng	592.3213		0.1069
	Total	-		-
	Category Three	Total emissions (metric tons CO_2e)	Operating revenue (million NTD).	Density (metric tons CO_2e / million NTD)
	EOI Headquarters	18,876.474(註 7)	5,541.76	3.4062(Note 7)
	Dongguan EOI	-		-
	Shenzhen Lianxinfeng	0		0
	Total	-		-

Note 1: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the company), indirect energy emissions (Scope 2, i.e., greenhouse gas emissions caused by imported electricity, heat, or steam), and other indirect emissions (Scope 3, emissions generated by company activities, not energy indirect emissions, but from sources owned or controlled by other companies).

Note 2: The scope of data covering direct emissions and indirect energy emissions must be handled according to the schedule specified in Article 4-1, Paragraph 2 of the Taiwan Stock Exchange "Regulations Governing the Preparation and Reporting of Sustainability Reports by Listed Companies" (hereinafter referred to as the Guidelines). Other indirect emission information may be disclosed voluntarily

Note 3: Greenhouse Gas Inventory Standard: ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions can be calculated per unit of product/service or revenue, but at least the data must be calculated in revenue (NT$1 million).

Note 5: Coverage for two years: EOI headquarters, Dongguan EOI, Shenzhen Lianxinfeng.

Note 6: In 2023, EOI Headquarters Scope 3 includes Category 3; In 2024, EOI Headquarters Scope 3 includes Category 3 and Category 4; In 2025, EOI Headquarters Scope 3 includes Category 3, Category 4, and Category 5

Note 7: In 2024, EOI headquarters area three was reorganized due to data errors.

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

07. Appendix

◆1-1-2 Greenhouse gas assurance information

Describe the conviction status for the past two years, including the scope of conviction, conviction institution, conviction criteria, and conviction opinion.

According to the Sustainability Roadmap of Listed Companies, the scope of the minimum assurance required to be executed:
• Parent company entities should begin auditing and ascertain the 2027 fiscal year starting from 2028. • The consolidated financial reporting subsidiaries should conduct an inventory and assurance for the year 2028 starting from 2029.
The detailed explanation of the greenhouse gas inventory execution assurance status for the past two years of EOI Holding and some consolidated subsidiaries (including Subsidiary A and Subsidiary B) is as follows:
EOI headquarters began conducting greenhouse gas inventories in 2020, with annual third-party verification conducted by external unit SGS Taiwan Inspection Technology Co., Ltd., and obtained a greenhouse gas inspection declaration. In 2023 and 2024, the scope of inspections was expanded to include subsidiaries Dongguan EOI and Shenzhen Lianxinfeng; In 2025, the parent company expanded inventory to include Category 5 indirect emissions from organizational products, implemented ISO 14064-1 and third-party verification, and obtained the declaration

Note 1: The schedule stipulated in Article 10, Paragraph 2 of these guidelines shall be followed. If the company fails to obtain a complete greenhouse gas conviction opinion on the publication date of the annual report, it shall indicate "Complete conviction information will be disclosed in the sustainability report." If the company has not prepared a sustainability report, it shall indicate "Complete conviction information will be disclosed on the Market Observation Post System" and disclose the complete conviction information in the following annual report

Note 2: Assurance institutions must comply with the relevant sustainability report assurance requirements set by Taiwan Stock Exchange Corporation and the Taipei Exchange of the Republic of China.

Note 3: EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng all conducted greenhouse gas inventories and confirmation in 2023.

◆1-2 Greenhouse gas reduction targets, strategies, and concrete action plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans, and achievement status of reduction targets.

Greenhouse gas reduction base year and reduction targets

EOI Headquarters	Dongguan EOI	Shenzhen Lianxinfeng
Short-term Goals (2~3 years): 1. Ongoing internal and external ISO 14064-1 greenhouse gas inventory and verification operations. 2. aiming to reduce carbon emissions by more than 1% annually. 3. Continuously comply with air pollution regulations and standards for emissions. **Medium- to Long-Term Goals (over 3 years):** 1. Continue internal and external ISO 14064-1 greenhouse gas inventory and verification operations. 2. Aiming to reduce carbon emissions by more than 3% annually.	**Short-term Goals (2~3 years):** 1. Electricity savings decrease by 1%. 2. Exhaust emission testing meets the emission standards of the competent authority. 3. A 1% carbon reduction target by 2025 4. Ongoing internal and external ISO 14064-1 greenhouse gas inventory and verification operations. **Medium- to Long-Term Goals (over 3 years):** 1. Annual electricity savings of 1% from 2024 to 2030 2. Exhaust emission testing meets the emission standards of the competent authority. 3. aiming to reduce carbon emissions by more than 1% annually.	**Short-term Goals (2~3 years):** 1. Energy savings decrease by 0.5%~1%. 2. The 2024 plan evaluates and installs second-stage activated filtration filters to further reduce air pollution. 3. Cleaning exhaust pipe waste reduces sewage by about 1%. 4. Energy savings decrease by 0.5%~1%. **Medium- to Long-Term Goals (over 3 years):** 1. Continue replacing old equipment, aiming to save 0.5%~1% of electricity compared to the previous year. 2. Exhaust emission testing meets the emission standards of the competent authority. 3. Carbon reduction of 0.5%-1% from 2024 to 2030.

Greenhouse gas reduction strategies and concrete action plans

- Social responsibility, sustainable development, advancing internationally.
- Reducing greenhouse gas emissions and minimizing environmental impact, ensuring test results meet regulatory requirements, mitigating, adapting, minimizing impact, and early warning, and implementing ISO 14064-1 greenhouse gas inventory certification.
- Through annual greenhouse gas inventories and TCFD-related risk and opportunity identification, EOI Holding effectively monitors the company's consumption and emissions of energy, water resources, waste, and greenhouse gases, thereby implementing effective prevention and remediation measures
- To manage energy resources more effectively, our company obtained the ISO 50001 Energy Management System in 2024, aiming to reduce emissions more effectively and respond to the impacts of climate change.

07. Appendix

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Achievement of reduction targets

- Compared to 2020 as the base year, EOI Holding expects its greenhouse gas emissions for fiscal year 2025 to meet the company's short-term targets and will continue to manage emission issues in the future.
- Regular inspections are conducted as required by the government. By 2025, our company's air pollution emissions, sewage, and workshop environment test reports will all be qualified. Follow-up on emission improvements through regular replacement assessments

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 have been successfully saved, accounting for 22.51% of the annual total electricity consumption, demonstrating significant energy-saving effects
- 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.

Dongguan EOI

- By 2025, electricity consumption will be 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 VOCs emissions amount to 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.

Note 1: The schedule stipulated in Article 4-1, Paragraph 4 of these operational regulations shall be followed

Note 2: The base year should be the year in which the inventory is completed at the boundary of the consolidated financial statement. For example, according to Article 4-1, Paragraph 2 of these operating procedures, companies with capital of NT$10 billion or more must complete the inventory by 2025 For the 2024 consolidated financial report, the base year is 2024. If the company has already completed the consolidated financial report review ahead of schedule, the earlier year may be used as the base year. Additionally, the data for the base year may be calculated as the average of single or several years.

07. Appendix

Appendix 5: External Verification Statement



SGS 保證聲明書

台灣槍騎科技股份有限公司針對聯嘉光電投資控股股份有限公司於2025年企業永續報告書永續活動報導之保證聲明書

保證/陳慣性與與範圍

台灣槍騎科技股份有限公司(以下簡稱SGS)受聯嘉光電投資控股股份有限公司(以下簡稱聯嘉投資)委託執行2025年企業永續報告書(以下簡稱永報告書)之獨立保證/確信(Assurance，以下簡稱為保證)。保證範圍係根據SGS永續報告書保證的方法原則AA 1000保證標準 v3第一類型中度保證等級，於2025年4月15日至2026年5月25日進行。至於聯投控股公司及聯嘉聯投控報導永續績效資訊，以評估有關書籍參照GRI準則及AA1000當責性原則(2018)符合程度，範次保證聲明不包括保證報導以外之任何提供資訊評估，如：財務報表所需的TCFD和永續會計準則SASB等。

SGS保留不時更新保證聲明的權利，實體因決於發布版本的報告內容與指導標準要求之間差異的程度。

保證報導書之預期使用者

本保證聲明書係以聯嘉投控全體永續報告書所列之利害關係人為主要溝通對象。

責任

有關聯嘉投控之2025年報告書中之資訊以及所提之內容皆屬於聯嘉投控之永續報告人員，永續委員會及永續管理部門的責任。SGS公司未參與任何有關聯嘉投控之2025年報告書中所制含之內容的準備工作。

我們的責任是對聯嘉投控全業永續報告書所列之利害相關者制於所報況範疇要求的所發表的文字，數據、重要利益研委供意見。

保證標準、保證與等級

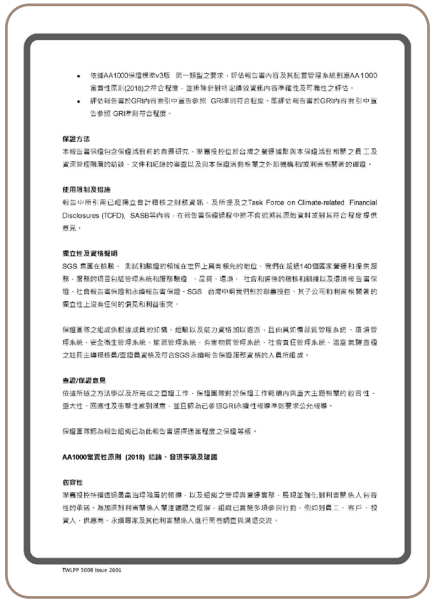
SGS照於執行保證工作引用之ESG重永續報告書保證規則係依據書期都可之保證指引。全球報告倡議組織(GRI)永續性報準準則GRI 1：基礎 2021之報告品質要求、GRI 2：一般揭露2021之組織的報告實務和其他組織相關資訊、GRI 3：2021之組織重定實質主題的過程、實質性主題列表以及如何管理每個主題及相關主責任標準於自保證等級及保證方執行深則之相關說明假定。

本報告書係SGS根據台灣報告書保證規則，保證工作係依AA1000AS v3第一類型中度保證等級執行，不包括特定額效資訊。

保證及報告要求範圍

報告準則主題	
1	GRI 準則（依循）
2	AA1000 當責性原則（2018）

TWLPP 5008 Issue 2601



- 依據AA1000保證標準v3版，第一類型之要求，評估報告書內容及其配套管理系統對應AA1000當責性原則(2018)之符合程度，並據此針對性地擴效實務內容準確性及可靠性之評估。
- 評估報告書對GRI內容索引中報告者是否 GRI準則符合程度，即評估報告書對GRI內容索引中宣告是否 GRI準則符合程度。

保證方法

本報告書保證包含保證活動前的查閱研究、聯嘉投控位於台灣之營運據點與本保證活動有關之員工及資訊審經職責的訪談，文件和紀錄的審查以及與本保證活動有關之外部機構和受利害相關者的聯繫。

使用限制及指施

報告中所引用之經濟位會計標程之財務資訊，及所提及之Task Force on Climate-related Financial Disclosures (TCFD)、SASB等內容，在報告書保證過程中將不會追溯與原始資料或財務符合程度等供意見。

獨立性及資格聲明

SGS 集團全球點，是試和驗證的領域全世界上具有領先的地位，我們在近統140個國家營運和提供服務，聚集的信息和管理系統和服務點位，並例、信法、社會和環境的服務和顧問以及遺傳報告書保證，比我們在書供服務永續報告書保證，SGS 的集中服務利利於保聯嘉投控，其子公司和利害相關者的獨立性上沒有任何的資訊和利益衝突。

保證重要之組成係根據或提的知識，經驗以及能力資格加以審查，且前資於書品質管理系統，環境管理系統，安全衛生管理系統，能源管理系統，有害物質管理系統，社會責任管理系統，溫室氣體查證之註冊主導標根處/查證員資格及符合SGS永續報告保證服務資格的人員所組成。

意見/保證意見

依據所述之方法學以及所完成之查證工作，保證團隊對於保證工作範圍內與重大主題有關的報告性，重大性，既衡性及重整性被到建度，並且聯為已參照GRI永續性報導準則要求公允報導。

保證置理部為報告組成已為能報告書提供適當程度之保證等級。

AA1000當責性原則（2018）結論，發現事項及建議

包容性

聯嘉投控於保證過程展現出積極參與的態度，以及組織之管理與實務實務，展現並強化對利害關係人和有性的承諾，為面對對利害關係人帶來機遇之經驗，組織已實施多項參與行動，例如對員工、客戶、投資人、供應商、永續專家及其他利害關係人進行問卷調查與溝通交流。

TWLPP 5008 Issue 2601



重大性

聯嘉投控已建立有實施有效的流程來識別組織的重大性議題，透過正式審查識別利害相關者及對其組織重大的議題，事報告書已根據有助於回應問的重大性及優先性原則列出重大性議題，並建立未來可進一步運用這些的標準與門檻，經過已識別之重大永續議題的回答性，可能性，範圍與緊迫未來影響。

完整性

本報告書已涵蓋了利害相關者議題的結果以及其回應的說明。

衡平性

聯嘉投控已透過流程定期且適當多種的資訊，如洞察、範圍，方向，決策及績效報告，透露報現其環境，社會，治理等主題相關的永續績效表現，其揭露大主題相關的衡量程度並已透過量標設定方式探定性與定量衡量，並於報告書中適當揭露及報導。

全球報告倡議組織(GRI)未續性報導準則語諒

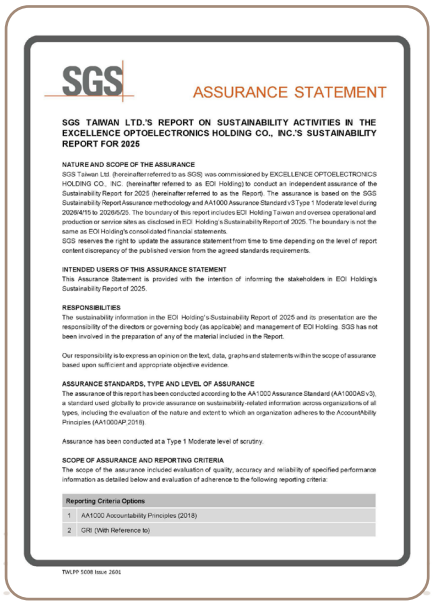
聯嘉投控之2025年企業永續報告書已符合GRI 1：基礎 2021年版中的所有報導原則，其內容符合GRI 1準則中參考GRI準則進行報導的要求，重大議題及影響性已適當的參考GRI 3：2021進行重大性鑑別的評估，並揭露重大主題相關之200/ 300/ 400系列主題表示，大部的永續報導，建議組織將永續相關風險與機會的鑑別與評估納入重大主題評估流程，並於永續報表揭露重大主題使用並監測的量標題並支持與解決與，並量涉參考永續智報的重點準則，提升未來的揭露品質。

答署人

AA1000 Licensed Report 000-8/V3-ZZTZ2

勤柏宇 管理與保證事業群總經理
台北, 台灣
日期: 2026年06月21日
WWW.SGS.COM

TWLPP 5008 Issue 2601



SGS ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE EXCELLENCE OPTOELECTRONICS HOLDING CO., INC.'S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by EXCELLENCE OPTOELECTRONICS HOLDING CO., INC. (hereinafter referred to as EOI Holding) to conduct an independent assurance of the Sustainability Report for 2025 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2026/4/15 to 2026/5/25. The boundary of this report includes EOI Holding Taiwan and oversea operational and production or service sites as disclosed in EOI Holding's Sustainability Report of 2025. The boundary is not the same as EOI Holding's consolidated financial statements.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing the stakeholders in EOI Holding's Sustainability Report of 2025.

RESPONSIBILITIES

The sustainability information in the EOI Holding's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of EOI Holding. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP 2018).

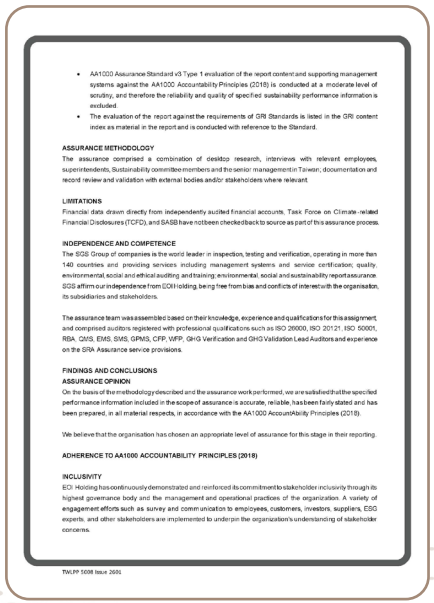
Assurance has been conducted at a Type 1 Moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)

TWLPP 5008 Issue 2601



- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD), and SASB have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from EOI Holding, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

EOI Holding has continuously demonstrated and reinforced its commitment to stakeholder inclusivity through its highest governance body and the management and operational practices of the organization. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, ESG experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.

TWLPP 5008 Issue 2601



MATERIALITY

EOI Holding has established effective processes for determining business material issues. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders. Determining the significance, likelihood, present, and expected future impact of identified material sustainability topics, using appropriate criteria and thresholds is recommended in the future.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

EOI Holding has demonstrated a process for identifying and fairly representing impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

ADHERENCE TO GRI

The report, EOI Holding's Sustainability Report of 2025, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The report has properly disclosed information related to EOI Holding's contributions to sustainability development.

For future reporting, it is recommended that the organization integrate the identification and evaluation of sustainability-related risks and opportunities into the materiality assessment process, thereby providing a more holistic basis for understanding and managing each material topic, supporting strategic decision-making, and enhancing future disclosures in alignment with evolving international standards.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000 Licensed Report 000-8/V3-ZZTZ2

Stephen Pao
Business Assurance Director
Taipei, Taiwan
21 June, 2026
WWW.SGS.COM

TWLPP 5008 Issue 2601

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

07. Appendix

Appendix 6: International Standards and Quality Certification Certificates

EOI headquarter ISO 45001：2018



EOI headquarter ISO 14001：2015



EOI headquarter ISO 50001 energy management system



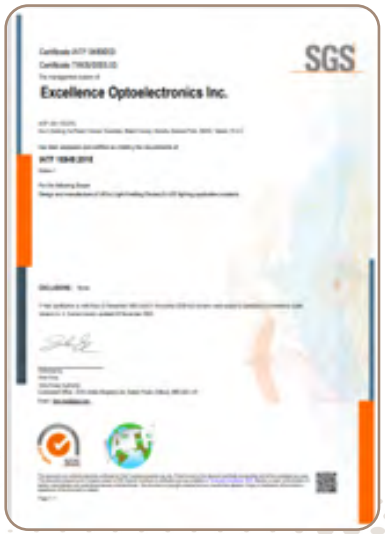
EOI headquarters ISO 14064-1：2018 (Scope of Inspection 2025)



Dongguan EOI ISO 14064-1：2018 (Scope of Inspection 2025)



EOI headquarters IATF 16949



CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

07. Appendix

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Dongguan EOI ITAF 16949：2016



Shenzhen Lianxinfeng ITAF 16949：2016



EOI headquarters ISO 9001：2015



Dongguan EOI ISO 9001：2015



Shenzhen Lianxinfeng ISO 9001：2015



EOI headquarters ISO 26262

