

Sustainability Report 2024

MPICORPORATION





Contents

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

0. Introduction		1. About MPI		2. Sustainable Development		3. Operations and Governance	
About This Report	4	1.1 Company overview	9	2.1 Sustainability Execution Framework and Management	19	3.1 Corporate Governance	34
From the President	6	1.2 Operating Performance	15	2.2 Stakeholder Engagement	24	3.2 Intellectual Property	40
2024 Sustainability Highlights	7			2.3 Identification of Material Topics	27	3.3 Information Security	41
				2.4 Sustainability Goals and Management Mechanisms	30	3.4 Risk management	45
						3.5 Ethical Management and Legal Compliance	48
4. Product Innovation and Quality Assurance		5. Responsible Value Chain		6. Environmental Protection and Practices		7. Friendly Workplace	
4.1 Scope of Operations	52	5.1 Customer Service	63	6.1 Climate Actions	73	7.1 Talent Cultivation and Development	86
4.2 Competitive Strengths	54	5.2 Supply Chain Management	65	6.2 Energy Management	78	7.2 Remuneration and Benefits	92
4.3 Development Strategy and Innovative R&D	59	5.3 Responsible Procurement	68	6.3 GHG Management	81	7.3 Human Rights Issues	97
4.4 Quality Management and Product Services	60			6.4 Water Resource and Waste Management	83	7.4 Employee Care	102
						7.5 Occupational Safety and Health	105
						7.6 Social Impact	111
Appendix							
A. United Nations Sustainable Development Goals (SDGs) Guidelines			115				
B. GRI Standards Guidelines			116				
C. SASB Semiconductors Standard Guidelines			122				
D. Sustainability Disclosure Indicators for TPEX Listed Companies - Semiconductor Industry			123				
E. Climate-Related Information for TPEX Listed Companies			124				
F. ISO Management System Certificate			125				
G. External Verification Statement			126				

0. INTRODUCTION

About This Report

From the President

2024 Sustainability Highlights

About This Report

This is the third sustainability report issued by MPI Corporation (MPI), which aims to communicate to stakeholders the company's management framework, performance, and future commitments across the three major dimensions of Environmental, Social, and Governance. At the same time, MPI Corporation's 'Sustainable Development' website is regularly updated with material information, with downloads available in both Chinese and English.

• Compilation Principles and Outline

This report is prepared in accordance with the GRI Standards issued by the Global Reporting Initiative (GRI), and corresponds to the United Nations Sustainable Development Goals (SDGs). It also references the SASB Semiconductor Industry Disclosure Standards and the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies" to gradually build a sustainable management framework aligned with industry characteristics and international trends. The report also incorporates the core elements of the Task Force on Climate-related Financial Disclosures (TCFD) to enhance the disclosure of climate risks and opportunities. Furthermore, by referencing the AA1000 AP Accountability Principles Standard, it ensures the information's stakeholder inclusiveness, materiality, responsiveness, and impact.

• Report Boundary and Scope

This report covers MPI Corporation's strategy and performance in the three major areas of economy, environment, and society, aiming to present the Company's overall efforts and results in sustainable development. The organizational boundary of MPI Corporation is mainly defined by, and covers all operating locations in Taiwan, including Zhubei Plant 1 (operation headquarters), Zhubei Plant 2, Zhubei Plant 3, Xinpu Plant, Luzhu Plant, and Hukou Plant. The financial information in the report is based on the consolidated financial statements audited by CPAs in 2024. The non-financial sustainability information (covering only Taiwan business locations) is compiled from internal data collection. In the scope of this report's disclosures, the formal employee turnover rate presented in the "Overview of Recruitment and Retention" section of the 2024 Sustainability Report has been recalculated based on corrected statistical criteria. All other content remains consistent with the previous year's version, representing an update due to restatement.

• Report Compilation Management Process



0. Introduction

About This Report

From the President

2024 Sustainability
Highlights

- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

• External Verification

This report was verified by DQS Taiwan Inc. in June 2025, in accordance with AA1000AS v3 Type 1 Moderate Level of Assurance and the GRI Standards, to ensure the report meets the quality principles of accuracy, balance, clarity, comparability, reliability, and timeliness. Please refer to Report – Appendix G, External Verification Statement, for related information.

• Report Publication

From January 1 to December 31, 2024, the financial information is consistent with the financial report. Other material events are updated in this report through May 30, 2025. To strengthen information transparency and respond to stakeholders' expectations, this report is published annually and its content and quality are continuously optimized.

Current edition publication date: August 2025.

Previous edition publication date: August 2024.

Next edition publication date: August 2026.

• Contact method

Thank you for reading this report. If you have any questions or suggestions regarding its content or MPI Corporation’s sustainability initiatives, please do not hesitate to contact us.

MPI Corporation ESG Committee

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

From the President

0. Introduction

About This Report

From the President

2024 Sustainability Highlights

- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

Dear stakeholders and partners:

In 2024, the global economy gradually emerged from the shadows of high inflation and interest rates. While the semiconductor market has experienced an inventory adjustment period, MPI Corporation continues to demonstrate stable operating performance, benefiting from demand for AI, high-end computing chips, and advanced processes. This is driven by insightful business strategies, continuously improving R&D capabilities, and close collaboration with customers, thereby ensuring market competitiveness and achieving excellent results. MPI Corporation's consolidated operating revenue for 2024 was NT\$10.172 billion, an increase of 25% compared to 2023. The net profit for 2024 was NT\$2.31 billion, a 75% increase from 2023, with an EPS of NT\$24.42, setting new records in business operational performance and profitability. In the face of intensifying global competition and market technology transformation, MPI Corporation continues to uphold its core business philosophy of “integrity, customer focus, sustainability, and cooperation” to deepen the development of products oriented toward high-end semiconductor testing technology and AI applications. Currently, MPI has established five product groups, including Probe Card Testing, Photonics Automation Testing, Advanced Semiconductor Testing, Thermal Testing, and Celadon High-performance Probe Card Engineering Testing, to further consolidate its leading position in testing.

Strengthen corporate governance and lay a solid foundation for sustainability

Uphold the Company’s core business philosophy and take sustainable governance as the foundation for its long-term development. We have strengthened our internal control system and risk management framework, established a cross-departmental risk identification and response mechanism, and proactively monitored risks across operations, finance, information security, and climate change to enhance organizational resilience and responsiveness. In 2024, the Company achieved ISO 22301 Business Continuity Management System certification proves its risk management and operational resilience. In addition, MPI has established an ESG team to strengthen its sustainable governance capabilities and enhance internal alignment. It also publicly discloses sustainability information and engages with stakeholders effectively to foster trust and build consensus. Awarded the BB rating in the "Taiwan Sustainability Evaluation" (S.E.E.D) thanks to robust sustainable governance capabilities. The Company was selected as a constituent of the CTBC TPEX ESG 30 Index, ranked 47th on the FINI 100 index of top foreign-invested enterprises in Taiwan, and received other external recognitions.

Fulfill environmental responsibilities and move towards net-zero carbon emissions

In the face of increasingly severe climate change challenges, MPI Corporation is committed to creating a sustainable environment. We have installed solar power generation facilities with a total installed capacity of 963 KW, with a power generation of 1.26 million kWh in 2024, contributing to the national goal of net-zero emissions and energy transformation. In terms of carbon management, we follow ISO 14064-1 and other relevant GHG inventory standards, to establish a measurable mechanism for organizational carbon emissions inventory and reporting, and to regularly inventory

emission sources and trends as the basis for formulating carbon reduction strategies. MPI Corporation will launch a three-stage carbon reduction plan starting in 2025, and will conduct annual carbon management based on operational performance and plant scale. We have pledged to reduce Scope 1 and Scope 2 emissions by 5% by 2027, and by 10-20% by 2030, using 2022 as the base year, and to achieve carbon neutrality by 2040. The Company’s climate change response and carbon management operations also received a B rating in “Management” from CDP (Carbon Disclosure Project) in 2024 for both “Water Resources” and “Climate Change”.

Enhance social inclusion and promote diversity and equality

MPI Corporation respects labor rights, cares for employees, and provides a working environment that exceeds legal requirements. To ensure employees receive better benefits in recruitment, promotion, compensation, training, and retirement planning, and to eliminate all forms of discrimination or improper treatment. To enhance employee satisfaction and quality of life, the Company provides free meals reviewed by nutritionists, regularly organizes health and wellness activities to support well-being, and implements diverse welfare measures such as childcare and travel subsidies to foster a friendly and supportive working environment. In addition, the Company has established a comprehensive functional training system, developed tailored courses for different job bands and positions, and provided external training subsidies to encourage continuous learning and self-improvement. The creation of a friendly workplace environment has also been recognized externally. For many years, we have received the “Happy Enterprise Award” from a well-known job bank, which demonstrates our excellence in employee care, benefits, and the workplace environment, successfully attracting and retaining top talent. Meanwhile, the Company actively participates in various public welfare and social initiatives, including long-term sponsorship of vulnerable groups and local symphony orchestra events. These efforts also include the “MPI Piano Donation to Warm Hearts” event at NTU BioMedical Park Hospital, which uses melodious music to ease the restlessness of patients and their families while uplifting medical staff, thereby strengthening the Company’s bond with society and conveys positive energy.

We understand that corporate growth comes from the joint achievements of all stakeholders. We extend our gratitude to our customers for their trust, our suppliers for their collaboration, our investors for their support, and our employees for their professionalism and dedication. Looking ahead, MPI Corporation will continue to strengthen its R&D capabilities, enhance organizational resilience, and proactively respond to the expectations of both the industry and society, working hand in hand with our partners to shape a new future for the semiconductor industry.

President and Chairperson of the ESG Committee
MPI Corporation



0. Introduction

About This Report

From the President

2024 Sustainability Highlights

- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

2024 Sustainability Highlights



Economic performance

Annual operating revenue: NT\$10.172 billion

Earnings per share (EPS): NT\$24.42

4th Ranked among the top global probe card suppliers in the TechInsights survey

7th Ranked among the “Top 50 AI Operation Performance” by Commonwealth Magazine

47th Ranked among the “2024 Taiwan FINI 100” by the Taiwan Institute of Directors



Environmental performance

Electricity saved in the last three years:
840,000 kWh

GHG emissions were reduced by 417 tonnes of CO2e in the past three years

B rating CDP “Climate Change” and “Water Security” questionnaire ratings



Social performance

29,300 hours in total employee training hours

Cash remuneration to employees: NT\$249 million

Zero major occupational accidents

100% free meals for employees

1. ABOUT MPI

1.1 Company Overview

1.2 Business Performance



1.1 Company Overview

- 0. Introduction
- 1. About MPI
 - 1.1 Company Overview
 - 1.2 Operational Performance
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix



MPI Corporation was founded on July 25, 1995, and is headquartered in Zhubei City, Hsinchu County, Taiwan. It was listed on the TPEx in January 2003 (stock code: 6223). The Company is a world-leading designer and manufacturer of probe solutions. Upholding the customer-oriented corporate philosophy, we are committed to developing cutting-edge measurement technologies to develop customized solutions exclusively for industries including semiconductors, LEDs, PDs, lasers, materials research, aerospace, automotive, fiber optics, and electronic components. In the competitive global market, MPI is ranked among the top five probe card suppliers worldwide, with a leading technological advantage particularly in Cantilever and Vertical probe card product lines. Through continuous R&D innovation and international cooperation, MPI Corporation continues to consolidate its key position in the semiconductor testing industry, and applies its professional expertise to facilitate upgrades in testing technology, in turn creating long-term value for global customers.

Company name	MPI Corporation
Date of establishment	July 25, 1995
Total capital	NT\$940 million
Chairman of the Board	Ko, Chang-Lin
President	Scott Kuo
Headquarters	No. 151/153/155, Zhonghe Street, Zhubei City, Hsinchu County
Number of employees	1849 persons
Main business	Probe card testing solutions, LED and optoelectronic testing solutions, thermal testing systems, advanced semiconductor testing solutions, etc.

- 0. Introduction
- 1. About MPI
 - 1.1 Company Overview
 - 1.2 Operational Performance
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix



1994
Establishment of CLIC Corporation
*Merged with MPI in 2002 to become a subsidiary



2000
Zhubei Headquarters completed and started operations



2003
Listed on the Taipei Exchange (TPEX)



2012
Zhubei Plant II completed and started operations



2017
Establishment of U.S. Subsidiary MPI America (MPA)



2021
Zhubei Plant III completed and started operations



2024
Commencement of construction of the Hukou Plant



1995
Establishment of MPI Corp.



2001
Obtained ISO 9001 Certification



2005
Inauguration of the Southern Taiwan Branch (Luzhu Office)



2014
Inauguration of the Xipu office



2017
Establishment of MPI Corporation (Suzhou)



2021
Acquisition of Celadon Systems Inc.



1995
MPI PC
Established the MPI PC business group



Probe Card Testing

2001
MPI PA
Establishment of business groups



Photonics Automated Testing

2014
MPI AST
Establishment of business groups



Advanced Semiconductor Test

2015
MPI Thermal
Establishment of business groups



Thermal testing

2021
MPI CELADON
Establishment of business groups



High-Performance Engineering Testing

- 0. Introduction
- 1. About MPI
 - 1.1 Company Overview
 - 1.2 Operational Performance
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Business philosophy

Principles of ethics

Uphold our integrity, honor our commitments, and foster long-term partnerships with our customers and stakeholders.

Customer-orientation

All decisions and activities are intended to provide better service to customers.

Sustainable Operations

By continuously enhancing our competitiveness, we generate profits and proactively fulfill our corporate social responsibility.

Collaboration and sharing

Teamwork, pursuit of excellence, and create a triple situation for customers, employees, and shareholders.

Corporate culture

Integrity

Pragmatic and fundamentals-driven

Innovation

Commitment to R&D and Reward for Innovation

Partnership

All for one, and one for all

Cheerful

Speedy and cheerful, energetic and proactive

Vision and mission

Based on the principles of "Continuous Innovation" and "Customer Value", MPI Corporation continuously reviews its corporate operational strategies and product/service processes, striving to improve product quality and optimize technical support to help customers maintain a competitive edge in the rapidly changing market.

The Company believes that only by implementing innovative ideas in its products and solutions can it continue to respond to the diverse and highly professional testing needs of customers. In the long term, MPI Corporation adheres to the core principle of stable operation and views the sustainable growth of the Company and social welfare as shared goals. The Company hopes to create an organizational culture with the agility to meet current and potential customer needs through the development of internal systems, technological advancements, and talent cultivation, while also generating substantial value for employees, the community, and industry chain partners.

MPI believes that a well-defined mission and clear vision are the cornerstone of sustainable corporate operations. In the future, the Company will continue to build on this foundation to bolster organizational resilience and global competitiveness, while striving for long-term stability and creating a positive impact as an enterprise.

0. Introduction

1. About MPI

1.1 Company Overview

1.2 Operational Performance

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

Main Product Groups

The five major product groups under MPI are:

MPI *Probe Card*

- **Probe card**
The MPI PC probe card is a precision interface tool designed for semiconductor wafer electrical testing. It transmits signals from micro probes in contact with chip electrodes to the testing equipment, enabling verification of IC functionality. The products cover Cantilever probe cards (CPC), Vertical probe cards (VPC), and MEMS (Micro-Electro-Mechanical Systems) probe cards. They are used in high-end chip testing for applications such as driver ICs, logic ICs, CMOS image sensors (CIS), and radio-frequency ICs (RF). Characterized by high precision, a high pin count, and fine pitch, they are indispensable components in the semiconductor testing process.

MPI *Photonics Automation*

- **Photonics Automation**
MPI PA is a leading manufacturer of automated optoelectronic component testing equipment and solutions. Since its founding in 2001, it has focused on the integration of optics, mechanics, and electronics, continuously developing a series of highly automated probing, optoelectronic characteristic measurement, sorting, and visual inspection solutions for the optical, optoelectronic, semiconductor, and laser industries. Our four major strategic markets include optical sensing, optical communication, micro displays, and LEDs. We provide complete product solutions, including wafer probers, die probers, die sorting equipment, AVI optical inspection equipment, and highly integrated software solutions. So far, MPI's leading-edge technology capabilities remain at the forefront of the industry, with over 13,000 units of equipment sold globally and continuous service provided to customers around the world. Our technology development concept is to provide high-speed, high-precision measurement solutions, enabling customers to achieve the most competitive cost control while using higher-performance products.

MPI *Advanced Semiconductor Test*

- **Advanced Semiconductor Test**
MPI AST provides a variety of advanced manual, automated, and fully automated engineering probe card systems and accessories, RF probes ranging from 26 to 220 GHz, and the exclusive SENTIO® software platform. As an industry first, MPI AST offers multi-point touch probe card control kits, including QAlibria® RF calibration software, providing complete RF measurement solutions.

MPI *Thermal*

- **Thermal Test**
MPI Thermal offers advanced, precise, and convenient-to-use thermal testing equipment and thermal testing solutions. With over 60 years of practical experience in thermal control, we provide thermal testing solutions widely used in production and research laboratories today. Additionally, the movable temperature and airflow control system we provide can also be used as an alternative to Temperature Chambers and Liquid Baths. MPI's ThermalAir high- and low-temperature testing equipment provides advanced technology to deliver cold/hot air flow to semiconductor ICs, electronic components, hybrid components, printed circuit boards, and other devices under test (DUTs) requiring temperature testing, and precisely simulates environmental temperature.

MPI *CELADON*

- **High-performance probe card engineering testing (Celadon Systems)**
Celadon Systems Inc. was acquired by MPI in 2021. It is a well-established company with over 20 years of history, headquartered in the United States, and a leading provider of probe card solutions for the semiconductor industry, operating under the "Peace of Mind" philosophy. Celadon focuses on the designing and manufacturing of ultra-high performance engineering testing probe cards. The probe cards produced operate in a temperature range of 4K to 600°C and offer solutions for low-temperature testing, low leakage current measurement, and high-power testing.

Organization and Worldwide Locations

MPI Corporation adopts a business model centered in Taiwan with a global outlook, and develops a diversified operational framework encompassing manufacturing, technology R&D, sales services, and international cooperation through effective horizontal and vertical integration strategies. Continue to expand overseas locations and channel partner networks to enhance global market responsiveness and customer support depth. Currently, MPI has established offices, subsidiaries, and authorized agents in Asia, the Americas, and Europe to strengthen its local technical support and business contact capabilities for international customers. In addition, MPI Corporation has authorized agents and distributors in many countries and regions around the world, forming a fast-response global service network. This business model mitigates the operational risks of relying on a single region while enabling the Company to respond promptly to market demand and customer technology feedback, thereby enhancing global supply and service capabilities.

The core locations of the Company's operations include:

Taiwan Headquarters and Operations Center



Headquarters
(Zhubei City, Hsinchu County)



Operations Plant 2
(Zhubei City, Hsinchu County)



Operations Plant 3
(Zhubei City, Hsinchu County)



Xinpu Plant
(Xinpu Town, Hsinchu County)



Luzhu Plant
(Luzhu District, Kaohsiung City)



Hukou Plant
(Hukou Township, Hsinchu County)

Overseas



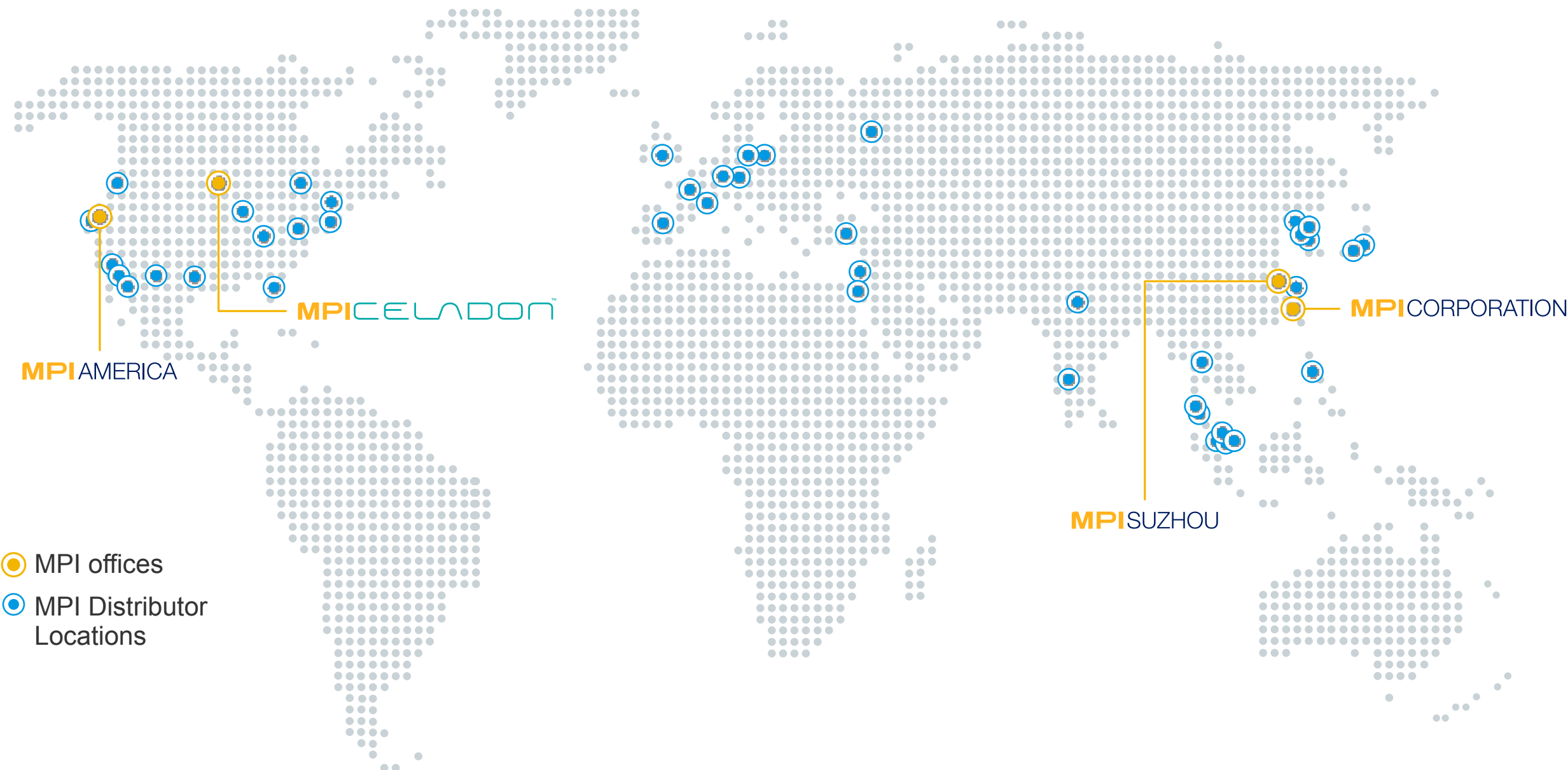
MPI America
California, USA
Founded in 2017



Celadon Systems
Minnesota, USA
Incorporated into the MPI Group in 2021.

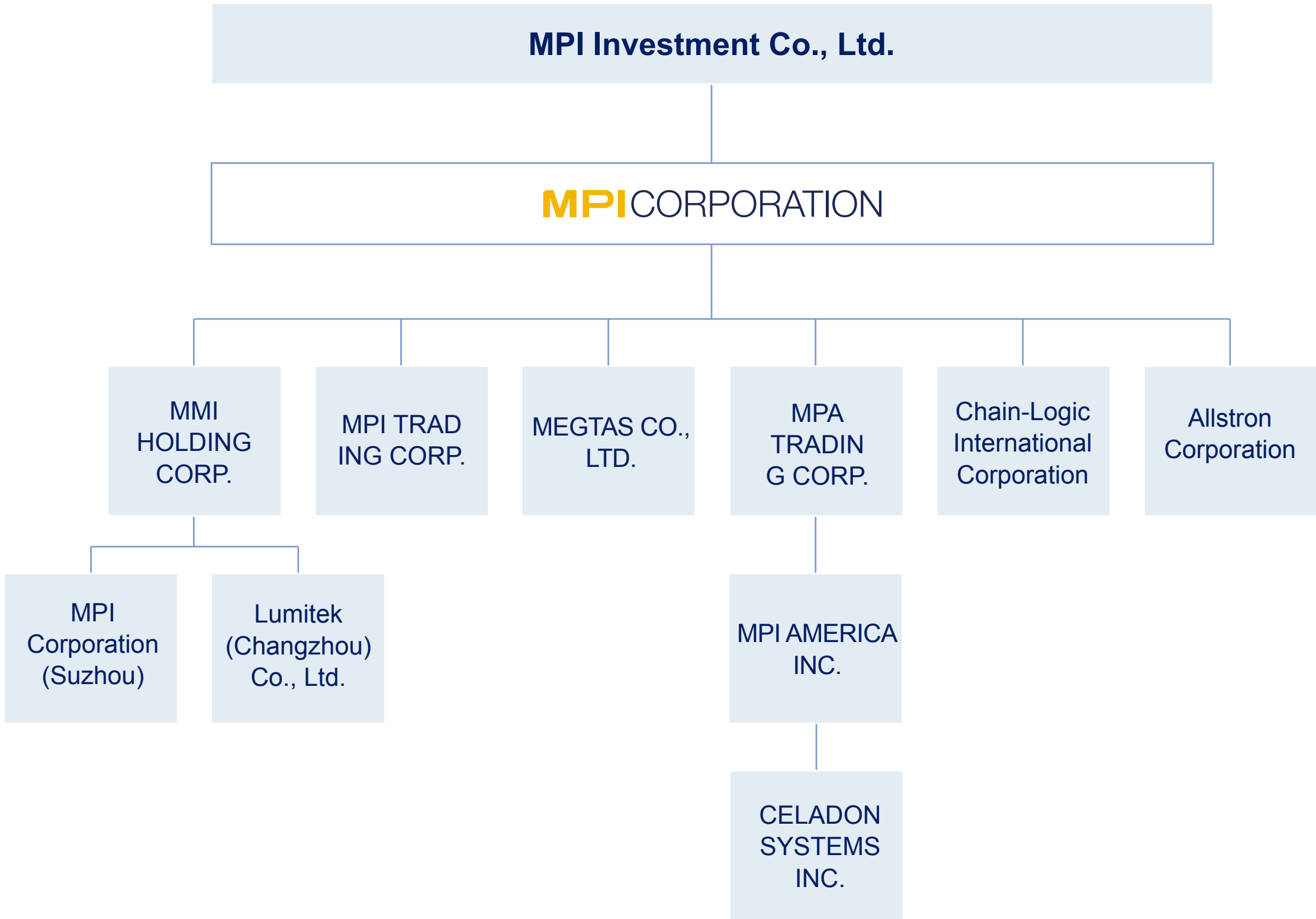


MPI Suzhou
Suzhou, Jiangsu, China
Founded in 2017



- 0. Introduction
- 1. About MPI
 - 1.1 Company Overview
 - 1.2 Operational Performance
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Major subsidiaries and branches of the Group.



Corporate Impact

As a key player in the semiconductor supply chain, MPI Corporation actively participates in major domestic and international industry associations. By the end of 2024, the Company has joined or held positions in various organizations under MPI Corporation or CLIC Corporation.

Industry Association	Participation role	
Semiconductor Equipment and Materials International (SEMI)	Member	
Taiwan Printed Circuit Association (TPCA)	Member	
Taiwan Electronic Equipment Industry Association (TEEIA)	Member	
The International Commission on Illumination-Taiwan (CIE - Taiwan)	Member	
Taiwan Optoelectronic Semiconductor Industry Association (TOSIA)	Member	
Semiconductor Wafer Test Workshop(SWTEST)	Committee Member	
Semiconductor Wafer Test Workshop ASIA(SWTEST ASIA)	Committee Member	
Association of Quality Managers of Hsinchu (AQM)	Director	
PCI-SIG	Member	

1.2 Operational Performance

- 0. Introduction
- 1. About MPI
 - 1.1 Company Overview
 - 1.2 Operational Performance**
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Sustained operational growth

Since 2023, MPI has ranked 4th among global probe card suppliers and has maintained this position to date, demonstrating its solid and leading market position in the semiconductor testing interface field.

Among them, MPI ranked first in the global market share of Cantilever Probe Cards (CPC) and Vertical Probe Cards (VPC), and third in the global market share of logic IC testing probe cards. With outstanding market performance and a continuously increasing global market share, we were honored to receive the "Market Value Contribution Award" from TPEx in 2024.

Forward-Looking Technologies and Emerging Application Expansion

In response to global trends in smart living, contactless technology, automotive electrification, carbon reduction, and the development of AI and silicon photonics, MPI actively invests in the diversified application development of its products.

The related technologies include:

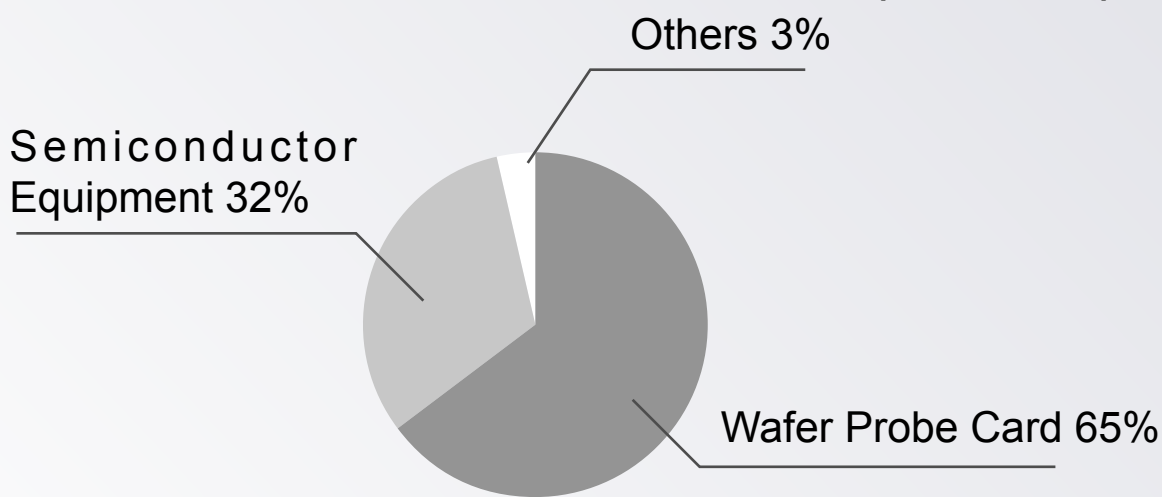
- Photonics Automation (PA)
- Thermal Test
- Advanced Semiconductor Test (AST) and other equipment solutions.

Stable market layout and customer structure.

The sales regions are mainly concentrated in Taiwan, China, and the United States, and the Company will continue to explore global demand in advanced process and packaging and testing fields. In 2024, no single customer accounted for more than 10% of the Company's operating revenue, demonstrating a diverse customer base and dispersed order sources, with no significant concentration risk.

Market analysis

The primary sales (supply) region for our products (services) is Taiwan, with expanded markets in the United States, Japan, Europe, and China.



Revenue Proportion by Product in 2024

0. Introduction

1. About MPI

1.1 Company Overview

1.2 Operational Performance

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

MPI Corporation is vigorously enhancing process integration and supply flexibility for its core product lines, including probe cards and testing equipment. The Company continuously optimizes production capacity and upgrades equipment to support the manufacturing and technological development needs of domestic and international customers, thereby driving steady growth in overall operating performance. Through sound financial strategies and effective production and sales management, we continuously create economic value and strive to maximize shareholder equity, making positive contributions to our stakeholders in the long term.

In 2024, the Company’s consolidated net operating revenue was NT\$10.172 billion, a 25% increase from 2023. Earnings for 2024 were NT\$2.301 billion, up 75% year-on-year. EPS reached NT\$24.42, setting a new record for profitability and showcasing the Company's strong resilience and growth potential amidst industry changes.

The Company also continues to invest in capital expenditure and R&D funding to support medium- to long-term capacity expansion and the adoption of advanced manufacturing process technologies. In the face of rapid changes in the global market and supply chain challenges, MPI Corporation will continue to uphold prudent financial principles, strengthen cash flow control and investment efficiency analysis, and strive to improve overall operational efficiency and long-term corporate value.

Financial performance for the last four years

Unit: NTD thousands

	2021	2022	2023	2024
Operating Revenue	6,508,725	7,411,929	8,147,112	10,171,861
Operating Cost	3,765,309	4,005,548	4,250,049	4,610,891
Gross Profit	2,743,416	3,406,381	3,897,063	5,560,970
Operating Expense	1,935,798	2,156,089	2,425,698	3,078,298
Profit Before Tax	828,742	1,445,995	1,582,295	2,794,716
Current Net Profit	695,458	1,212,262	1,309,575	2,299,887

Profitability for the last four years

Unit: NTD thousands

	2021	2022	2023	2024
Return on Assets	7.44%	11.78%	11.40%	16.08%
Return on Equity	11.89%	18.73%	18.05%	27.17%
Operating Income to Capital Stock	85.85%	132.68%	156.14%	263.47%
Profit Before Tax to Capital Stock	88.09%	153.45%	167.92%	296.58%
Profit Margin	10.69%	16.36%	16.07%	22.61%

0. Introduction

1. About MPI

1.1 Company Overview

1.2 Operational Performance

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

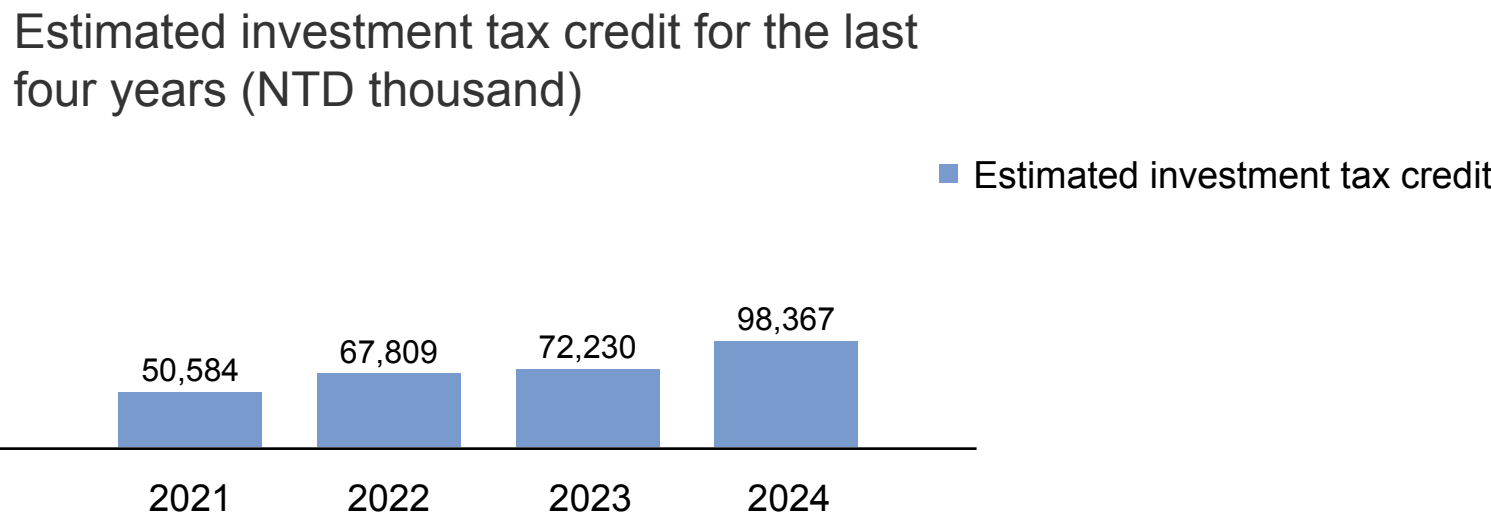
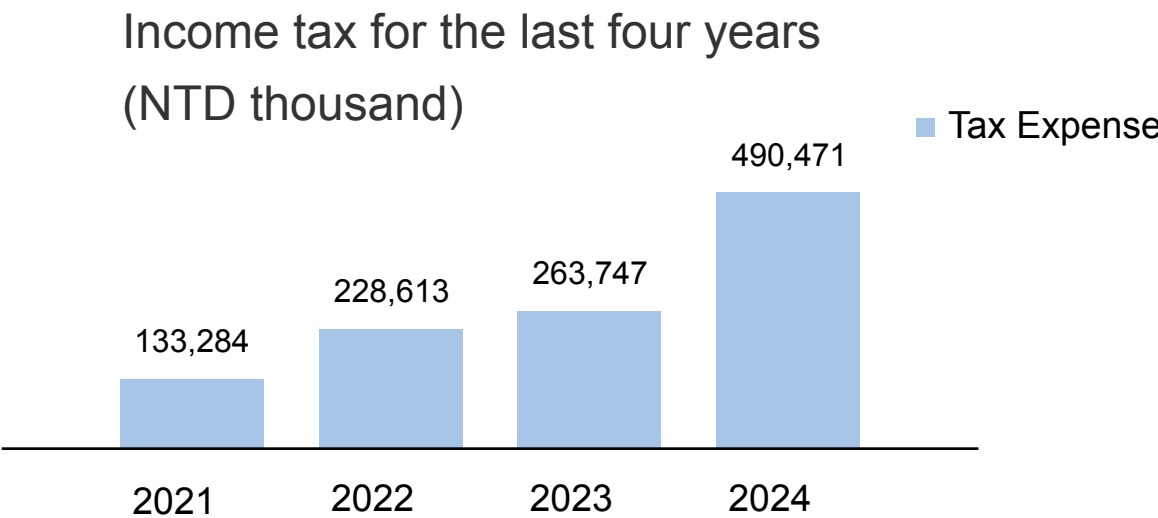
6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

Tax management

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



Sustainable Finance Participation

MPI Corporation has actively responded to the sustainable finance policy, participating in the bank’s underwriting of “Green and Sustainable New Taiwan Dollar Time Deposit” and “Green Time Deposit” since 2023 and 2024. To date, MPI Corporation has invested a cumulative NT\$200 million, to be used in various projects aligned with green bond principles or regulations recognized by the Joint Credit Information Center’s “Green Credit” designation. Green investments include financing for renewable energy projects, green buildings, EVs, waste-to-energy power plants, and wastewater treatment plants and related infrastructure, as well as social welfare investments such as balanced urban and rural development, support for disadvantaged groups, and the construction of educational and medical facilities. These efforts demonstrate the Company’s commitment to environmental, social, financial, and corporate governance responsibilities, as well as to sustainable operations.



2. SUSTAINABLE DEVELOPMENT

2.1 Sustainability Execution Framework and Management

2.2 Stakeholder Engagement

2.3 Identification of material topics

2.4 Sustainability Goals and Management Mechanisms



2.1 Sustainability Execution Framework and Management

"Sustainable Management is our Core Philosophy, and Quality Management is the Cornerstone of Our Governance"

Based on the core business philosophy of "sustainable management," MPI Corporation firmly believes that only by integrating environmental protection, social responsibility, and corporate governance can the Company create long-term stable corporate value. We also emphasize a rigorous quality management system as the foundation of corporate governance and risk control, ensuring our products and services consistently meet high standards.

"Build an ESG Risk Management Framework Aligned with International Standards"

To align with international standards, MPI Corporation has established an ESG-integrated risk management process, referencing the "Applying Enterprise Risk Management to Environmental, Social and Governance-related Risks" framework co-authored by COSO and the WBCSD. Through this framework, the Company can enhance its ability to identify, warn about, and respond to sustainability issues.

"Improve internal systems, promote sustainable management and implement actions"

Since 2022, the Company has established the "Corporate Sustainability Policy" and "Corporate Sustainability Procedures" to clearly define the responsibilities, implementation processes, and performance tracking methods for each department/team. It has also simultaneously adjusted its internal control mechanisms to integrate sustainable management into daily operational decision-making. This not only responds to stakeholder expectations, but also focuses on achieving win-win outcomes for the organization, shareholder value, and industry sustainability.

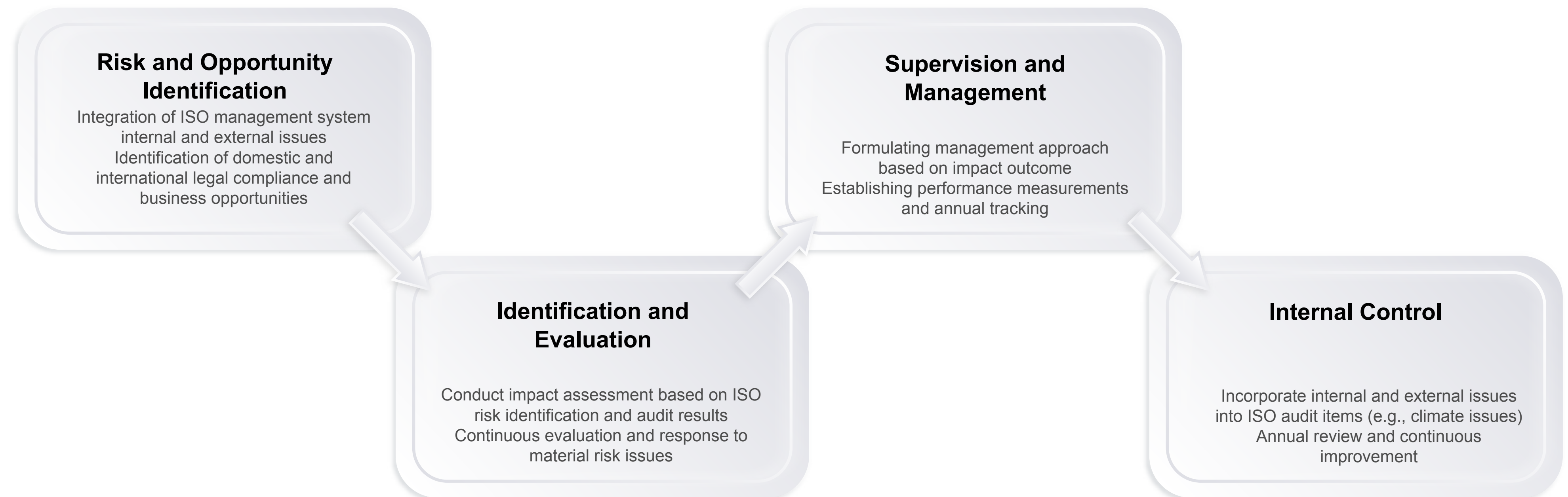


- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
 - 2.1 Sustainability Execution Framework and Management
 - 2.2 Stakeholder Engagement
 - 2.3 Identification of Material Topics
 - 2.4 Sustainability Goals and Management Mechanisms
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

0.	Introduction
1.	About MPI
2.	Sustainable Development
2.1	Sustainability Execution Framework and Management
2.2	Stakeholder Engagement
2.3	Identification of Material Topics
2.4	Sustainability Goals and Management Mechanisms
3.	Operations and Governance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
6.	Environmental Protection and Practices
7.	Friendly Workplace

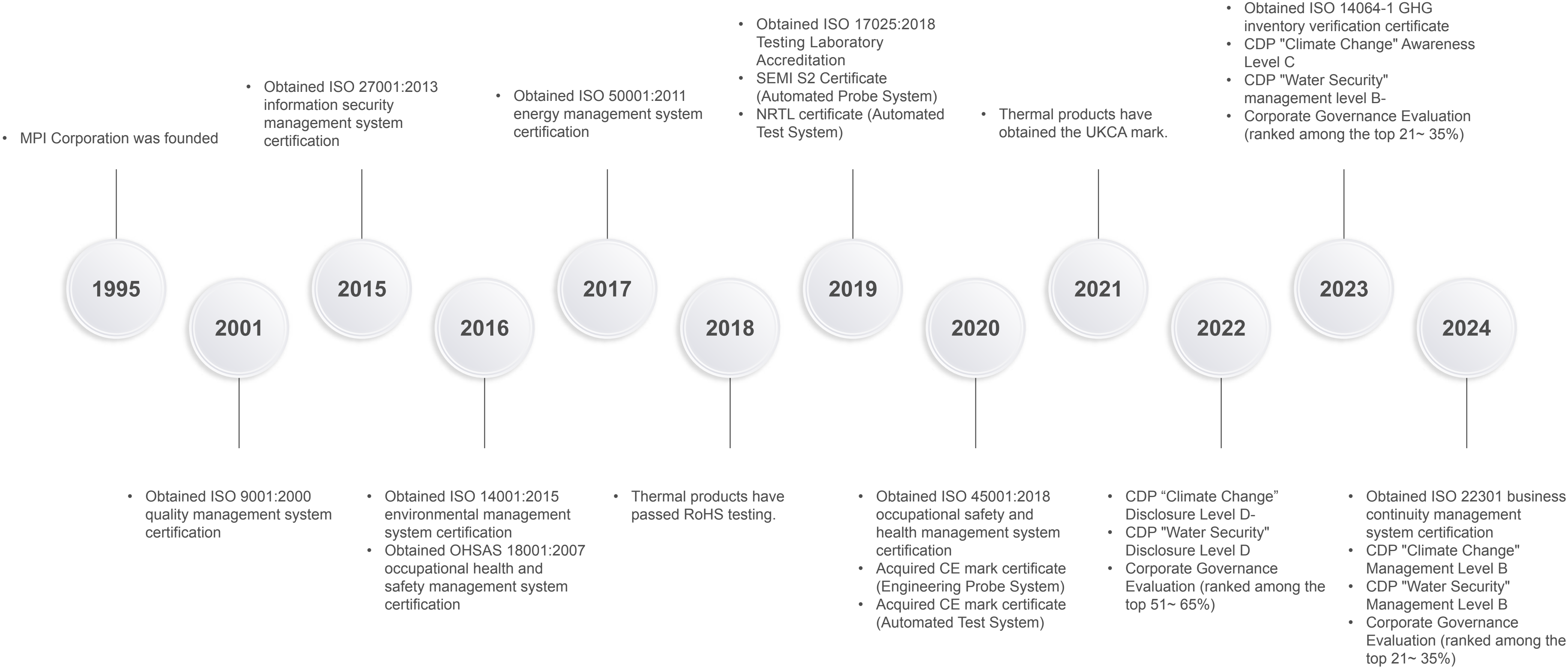
Sustainable Development Risk Management

In order to strengthen its sustainable governance system and ensure the alignment of sustainable development strategies with operational decisions, MPI Corporation has established the "ESG Sustainability Committee." The General Manager serves as chairman, and 13 leaders from its operating centers and offices are committee members. This cross-departmental structure is responsible for coordinating the Company's overall sustainable development direction, formulating short-, medium-, and long-term sustainable goals and specific implementation plans, and establishing quantitative performance indicators to facilitate ongoing tracking and improvement. The committee reports annually to the Board of Directors on its implementation status and future action plans, ensuring that sustainability issues are incorporated into the core of corporate governance. In addition, the committee assigns relevant departments to form corresponding working groups based on the three pillars of environment, society, and corporate governance, and is responsible for identifying annual ESG material topics, assessing risks, and formulating response strategies to ensure sustainable actions are implemented effectively and continuously improved. In addition, we promote employee education and training, and foster internal initiative mechanisms to encourage full participation in building a sustainable management system with horizontal integration and vertical implementation.



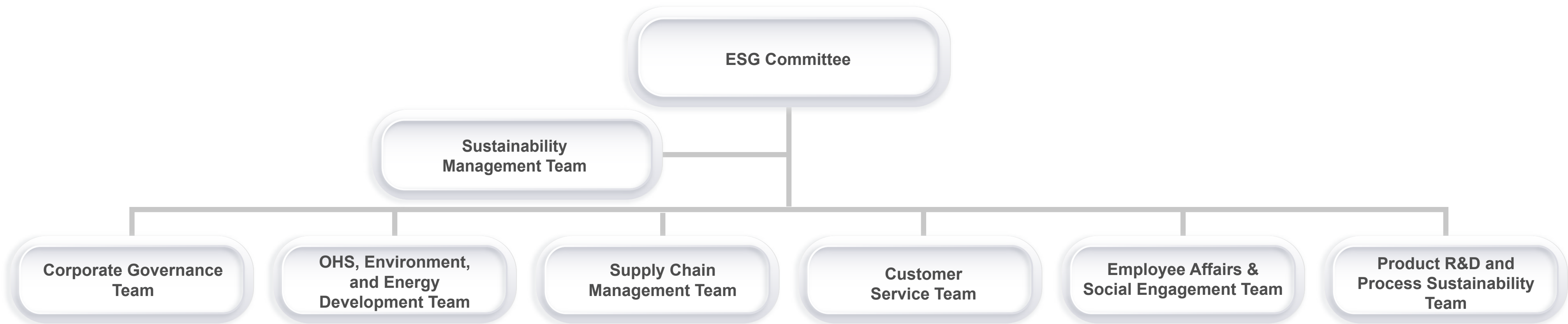
- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
 - 2.1 Sustainability Execution Framework and Management
 - 2.2 Stakeholder Engagement
 - 2.3 Identification of Material Topics
 - 2.4 Sustainability Goals and Management Mechanisms
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Sustainability Promotion



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
 - 2.1 Sustainability Execution Framework and Management
 - 2.2 Stakeholder Engagement
 - 2.3 Identification of Material Topics
 - 2.4 Sustainability Goals and Management Mechanisms
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

ESG Sustainability Committee organizational chart



Committee and Task Force Operation Structure

Organizational Name	Composition and Structure	Meeting frequency	Primary Tasks
ESG Committee	Senior supervisors of the President's Office, R&D, Manufacturing, QA, Sales, IT, and Resources Departments	Quarterly	Plan strategies and goals for sustainable development; establish annual management approaches and implementation plans for sustainable development; and supervision and audit of performance.
Sustainability Management Team	Quality assurance specialist	As needed	Initially, ESG responsibilities were managed by the heads of the Quality Assurance, Information, and Audit Departments, along with the leaders of various teams. To improve execution and management performance, the Company has adjusted its approach and assigned personnel from the Quality Assurance Unit to execute ESG-related work. These personnel are responsible for cross-departmental communication and coordination, regularly reporting on implementation effectiveness and carrying out task scheduling, data collection, analysis, and integration as instructed by the Executive Committee.
Corporate Governance Team	Heads of Finance, Information Security, Intellectual Property, Legal, and Audit Departments		Planning and implementation of corporate governance, business continuity, and assessment of climate-related financial impacts.
OHS, Environment, and Energy Development Team	Heads of Facility, QA, and Manufacturing Departments		Planning and implementation of occupational safety, environmental management, and energy management.
Supply Chain Management Team	Heads of Procurement and QA Departments		Supplier management and audit evaluation, and the planning and supervision of ESG and RBA promotion for suppliers.
Customer Service Team	Heads of Sales Departments		Concerns about and response to active/passive customer demands and issues.
Employee Affairs & Social Engagement Team	Heads of HR, Occupational Safety, and Administrative Departments		Planning and implementation of human rights policy, employee ethics risk assessment, employee remuneration and benefits.
Product R&D and Process Sustainability Team	Heads of R&D, Design, and Manufacturing Departments		Planning and implementation of product life cycle assessment, response to and reduction of product/production line impacts.

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
 - 2.1 Sustainability Execution Framework and Management
 - 2.2 Stakeholder Engagement
 - 2.3 Identification of Material Topics
 - 2.4 Sustainability Goals and Management Mechanisms
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

2024 Key Records Reported to the Board of Directors

- Review sustainability performance results and the promotion plan for the following year.
- Review 2023 Sustainability Report
- Report on the plan for GHG inventory and verification (expanding the scope to include subsidiaries)
- Describe the carbon reduction pathway and management blueprint.
- Report on the level of internal and external ESG issue concern and operational impact.
- Report on communication with various stakeholders and the results of the feedback mechanism.
- Report on material topics and management approach
- Approved the "Regulations Governing the Preparation and Verification of Sustainability Reports" and the internal control document "Sustainability Information Management Operations".

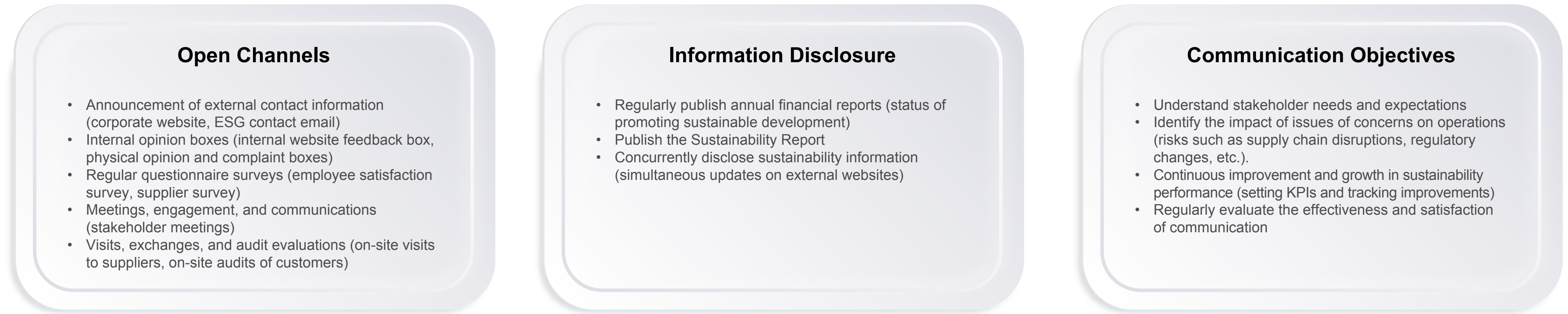
2024 ESG Sustainability Committee Execution Results

- Completed an ESG risk inventory and analysis, and formulated response strategies.
- Integrated ISO systems to perform annual management review reports and performance tracking.
- Continued to carry out organizational GHG inventory and verification.
- Continued to publish sustainability reports in both Chinese and English.
- Implemented carbon reduction and completed the carbon footprint information system.
- Conducted one managerial level ESG education and training session (on business continuity and risk management)
- Conducted personnel sustainability competency and skill training
- Obtained ISO 22301 business continuity management system certification

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
 - 2.1 Sustainability Execution Framework and Management
- 2.2 Stakeholder Engagement
- 2.3 Identification of Material Topics
- 2.4 Sustainability Goals and Management Mechanisms
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

2.2 Stakeholder Engagement

MPI Corporation values stakeholder communication, and the results of engagement will directly or indirectly affect the Company’s sustainability strategy. We provide appropriate and diverse communication channels to fully understand stakeholders’ concerns regarding corporate sustainable development. We also integrate the requirements of various ISO management systems to actively and passively collect and identify opinions, and continuously promote operational improvement and sustainable growth. We regularly collect, disclose, and respond to stakeholder needs through the establishment of an open and transparent communication platform, ensuring that environmental, social, and corporate governance issues are fully considered by the Company and fostering mutual trust with our partners as we work together towards a sustainable future.



0. Introduction

1. About MPI

2. Sustainable Development

2.1 Sustainability Execution Framework and Management

2.2 Stakeholder Engagement

2.3 Identification of Material Topics

2.4 Sustainability Goals and Management Mechanisms

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Stakeholder Identification and Communication

MPI understands that corporate sustainability requires consideration of the rights and interests of all stakeholders and a commitment to social responsibility. Through a variety of communication channels, MPI builds strong relationships with its stakeholders and proactively incorporates their needs and expectations into its operational strategy and sustainability blueprint. To ensure the integrity and consistency of the stakeholder identification process, the sustainability management team convenes representatives from various departments to identify key stakeholders based on the impact of operational activities and sustainability performance. These stakeholders include: employees, customers/distributors, shareholders/investors, government agencies/industry associations, suppliers/contractors, and community residents/public welfare groups. We continuously gather stakeholders’ feedback through diverse communication channels—including annual surveys, education and training sessions, meeting participation, and both regular and ad hoc exchanges—to identify key sustainability issues, develop strategies, and implement action plans.

					Changes in stakeholder level of concern	
					▼ Not a concern for the year	▲ New concerns added
					— Same as the previous year	
Stakeholders	Significance to MPI	Annual Issues of Concern		Main Communication Methods/Frequency	2024 Operating Performance	
Employees	Employees are MPI's most critical core asset, driving its technological innovation and lean manufacturing. The Company is committed to creating a safe, diverse, and growth-oriented workplace, and to continuously providing comprehensive benefits and functional training opportunities.	<ul style="list-style-type: none">Employee Development—Occupational Safety—Employee Welfare—Labor Rights▼Quality Management▼	<ul style="list-style-type: none">Corporate Social Responsibility▲Legal Compliance▲Business Continuity▲Business Ethics and Integrity▼	<ul style="list-style-type: none">Occupational Safety and Health Committee meeting (quarterly)Satisfaction Surveys (annually)Targeted ESG Questionnaire Surveys (annually)Education and Training (as needed)Internal Opinion Box (permanent)Complaint Hotline and Email (permanent)Labor-Management MeetingsEmployee Welfare Committee Meetings	<ul style="list-style-type: none">Number of Occupational Safety Committee meetings: 41,851 Employee Satisfaction Survey questionnaires distributed17 submissions received4 Labor-Management Meetings held5 Employee Welfare Committee Meetings heldAverage hours of training per employee: 14.66 hoursIn terms of employee education and training, a total of 29,357.35 person-times of employee training were recorded, with total expenditures of NT\$4,323,962.	<ul style="list-style-type: none">We continue to promote the establishment of a healthy, safe, and friendly workplace culture, listen to employee feedback, and continuously optimize the working environment. Feasibility is evaluated through employee satisfaction surveys and feedback mechanisms, and improvement measures are proposed and tracked with follow-up actions.Occupational safety and health management is highly valued, with the President serving as the Chairman of the Occupational Safety Committee. Employee occupational safety is monitored on a quarterly basis, including the implementation of preventive measures for occupational injuries as well as review and improvement following any occupational accidents.
Clients/ Distributors and Dealers	Market demand and feedback are the driving force behind MPI's continuous improvement in quality, innovation, and service. The Company establishes long-term, stable partnerships with customers and agents, providing high-quality and competitive solutions to meet diverse needs and consolidate its market position and trust.	<ul style="list-style-type: none">Green Products—Business Ethics and Integrity▼Environment and Energy—Legal Compliance▲	<ul style="list-style-type: none">GHG—Business Continuity—Labor Rights—Supply Chain Management—Quality Management—	<ul style="list-style-type: none">Customer Meetings (as needed)Satisfaction Surveys (annually)Audits / Questionnaires (as needed)Sales Contacts (permanent)Distributor/Dealer Meetings (as needed)	<ul style="list-style-type: none">Customer Meetings (as needed)2 Customer Satisfaction Surveys conducted60 audits and questionnaires conductedDedicated business service contactDistributor / Dealer Meetings (as needed)Customers Visits (as needed)As part of the customer's sustainable supply chain, MPI adheres to customer and industry standards, including the RBA Code of Conduct (RBA CoC), GHG inventory, and information security standards.	
Shareholders/ Investors	Through investment and long-term trust, shareholders and investors build a solid foundation for the stable operation of MPI. The Company adheres to the principles of integrity and transparency, continuously discloses financial and operational information, generates stable returns, enhances governance and risk management, and reinforces investor trust and value creation.	<ul style="list-style-type: none">Business Performance—		<ul style="list-style-type: none">Annual General Meeting (annually)Investor Conference (as needed)Various Communication Meetings (as needed)Investor relationship contact (permanent)	<ul style="list-style-type: none">1 Annual General Meeting held16 Investor Conferences heldDisclose the financial and operational report on the Company's website.Completed the annual Corporate Governance Evaluation and disclosed governance results.	



0. Introduction

1. About MPI

2. Sustainable Development

2.1 Sustainability Execution Framework and Management

2.2 Stakeholder Engagement

2.3 Identification of Material Topics

2.4 Sustainability Goals and Management Mechanisms

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Stakeholders	Significance to MPI	Annual Issues of Concern	Main Communication Methods/Frequency	2024 Operating Performance
Government Agencies / Public Associations	During the process of promoting compliance and sustainable development, MPI actively participates in industrial policy communication and legal discussions. Through interaction and exchange with government agencies and industry associations, MPI helps to align policies more closely with industry realities and proactively respond to regulatory changes.	<div><div>• Environment and Energy—</div><div>• GHG—</div><div>• Occupational Safety—</div><div>• Corporate Governance—</div><div>• Legal Compliance▲</div><div>• Business Continuity—</div></div>	<div><div>• Official/letters (as needed)</div><div>• Communication meeting (as needed)</div><div>• Audit and inspection meetings (as needed)</div><div>• Stakeholder contact (permanent)</div></div>	<div><div>• Received a total of 66 official letters</div><div>• Audit and inspection meetings (24 sessions)</div><div>• 19 promotional sessions / seminars attended</div><div>• Maintained smooth communication channels with government agencies and associations, adhering to laws and local tax regulations.</div></div>
Suppliers/ contractors	Stable manufacturing processes and excellent quality are built on the collaborative support of the supply chain. MPI fosters cooperation based on integrity and mutual benefit, integrating audit, guidance, and ESG initiatives to jointly enhance sustainable performance and move towards responsible manufacturing and low-carbon transformation.	<div><div>• Quality Management—</div><div>• Legal Compliance▲</div><div>• Supply Chain Management—</div></div>	<div><div>• Exchange and Audit Meetings (as needed)</div><div>• Evaluations/assessments (annually/quarterly)</div><div>• Questionnaire Surveys (as needed)</div><div>• Procurement Contact Window (permanent)</div></div>	<div><div>• 2 Exchange and Audit Meetings</div><div>• 69 Supplier Evaluations/Assessments conducted</div><div>• 5 Supplier Surveys conducted</div><div>• Conducted five audit meetings</div><div>• 17 RBA Document-Based Audits completed</div><div>• Keep track of the final use of materials and comply with export control regulations.</div><div>• Implement RBA Code of Conduct, promoting the signing and auditing of the "Responsible Business Alliance Code of Conduct," progressively advancing supply chain practices.</div></div>
Community Residents / Nonprofit Organizations	MPI Corporation values its reputation among the public and local communities regarding its corporate image and responsibility. The Company actively engages in public welfare initiatives such as educational support, environmental protection, and care for vulnerable groups. Through open communication and positive interaction, it fosters relationships of trust and realizes the sustainability goal of inclusiveness and shared prosperity.	<div><div>• Corporate Social Responsibility—</div></div>	<div><div>• Front Desk and Community Liaison (permanent)</div><div>• Official/letters (as needed)</div></div>	<div><div>• 1 community activity attended</div><div>• 2 sponsorships provided for arts and cultural initiatives</div><div>• Engaged in 12 public welfare activities (11 organizations)</div><div>• 54 official letters received</div><div>• We are committed to improving our relationships with the local community and maintaining positive interactions with various public welfare organizations, demonstrating our commitment to corporate social responsibility.</div></div>

2.3 Identification of Material Topics

MPI Corporation follows the “GRI 3: Material Topics 2021” standard to establish a process for identifying material topics. Through continuous communication with stakeholders, the Company identifies sustainability issues of concern and conducts a double materiality analysis. This analysis considers both the stakeholders’ “level of concern” and the “operational impact” on the Company to identify material topics. The identification process is discussed by each ESG task force, then approved by the Sustainability Committee, and ultimately serves as the basis for sustainability management policies and information disclosure. In order to enhance the consistency and transparency of system implementation, the Company has also established the "Sustainable Information Management Procedures" and "Sustainable Report Preparation and Verification Procedures" to ensure clear guidelines for issue identification, data management, and report disclosure. Through this mechanism, MPI Corporation can focus on issues with substantial impact and effectively improve the appropriateness of resource allocation and issue response.

Understanding Organizational Context

Activities, business relationships, and sustainability context.

- With Taiwan as its main operating area, MPI's factories are located in Zhubei City, Hsinchu County; Xinpu Township, Hsinchu County; Hukou Industrial Park; and Kaohsiung Luzhu Science Park, in compliance with Taiwanese laws and the local regulations of the respective plant locations. The workforce is composed primarily of Taiwanese nationals, with a straightforward demographic and ethnic distribution. The industry is categorized as the semiconductor industry, specializing in the manufacturing of semiconductor testing equipment and probe cards. The Company operates under a B2B business model, primarily selling to customers in Taiwan, and its products are not intended for the general consumer market.
- Based on a compilation and analysis of inquiries from various stakeholders over the past three years, which were received through official letters, questionnaires, audits, visits, emails, and opinion boxes, MPI Corporation has identified six types of stakeholders: Employees, customers (including agents and distributors), shareholders (investors), government agencies (public associations), suppliers (and contractors), public welfare groups (local communities).

Identification of Actual and Potential Impacts

Selection of issue of concern and stakeholder survey

- In 2022, the Company conducted its first internal ESG risk assessment by referencing MSCI. From 37 key ESG indicators, 22 sustainability issues related to MPI Corporation were selected. In 2024, the ESG Sustainability Committee resolved to re-integrate internal and external issues of concern from ISO 9001, 45001, 50001, 14001, 27001, and 22301, based on the nature of the sustainability topics. This resulted in 18 issues that will serve as the sustainability topics for MPI Corporation.
- Based on the 18 sustainability issues, the "ESG Stakeholder Concern Analysis Form" collects concerns regarding these issues from various stakeholders, and calculates the frequency and key points of focus for each mentioned issue.

Assessment of Impact Significance

Analysis of Actual and Potential Impacts

- A total of 47 questionnaires were distributed to members of the ESG Committee and ESG task forces. Representative sampling is applied to understand the ideas, levels of concern, positive and negative impacts, and influence of key stakeholders on the Company's sustainability initiatives. A total of 45 questionnaires were collected, distributed across business groups and job levels, achieving a recovery rate of 95.74% and demonstrating the questionnaires' validity.
- Based on the risk levels (high, medium, and low) of "possibility of occurrence" and "external impact", MPI Corporation evaluates the final impact level and determines the level of concern for sustainability issues (general concern, high concern, priority concern) through cross-analysis of the aforementioned stakeholder survey and questionnaire results. The Sustainability Committee then reviews and finalizes these assessments.

Prioritization of the reporting order of most significant impacts

Determine Material Topics and Management

- Based on an analysis of the employee questionnaire, positive and negative impact surveys, and the frequency and key points of concern from various stakeholders regarding the 18 sustainability topics, 10 topics were prioritized as "high-priority" issues and listed as material topics. In particular, three are newly identified high-priority issues, while one topic from the previous year was reclassified from a general concern to a "high-priority" issue.
- A management approach is established based on the 10 material topics and reported in order of chapter priority. Each responsible department is tasked with planning and execution, with performance reviewed regularly by the Sustainability Committee and the Board of Directors.

0. Introduction

1. About MPI

2. Sustainable Development

2.1 Sustainability Execution Framework and Management

2.2 Stakeholder Engagement

2.3 Identification of Material Topics

2.4 Sustainability Goals and Management Mechanisms

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

0. Introduction

1. About MPI

2. Sustainable Development

2.1 Sustainability Execution Framework and Management

2.2 Stakeholder Engagement

2.3 Identification of Material Topics

2.4 Sustainability Goals and Management Mechanisms

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

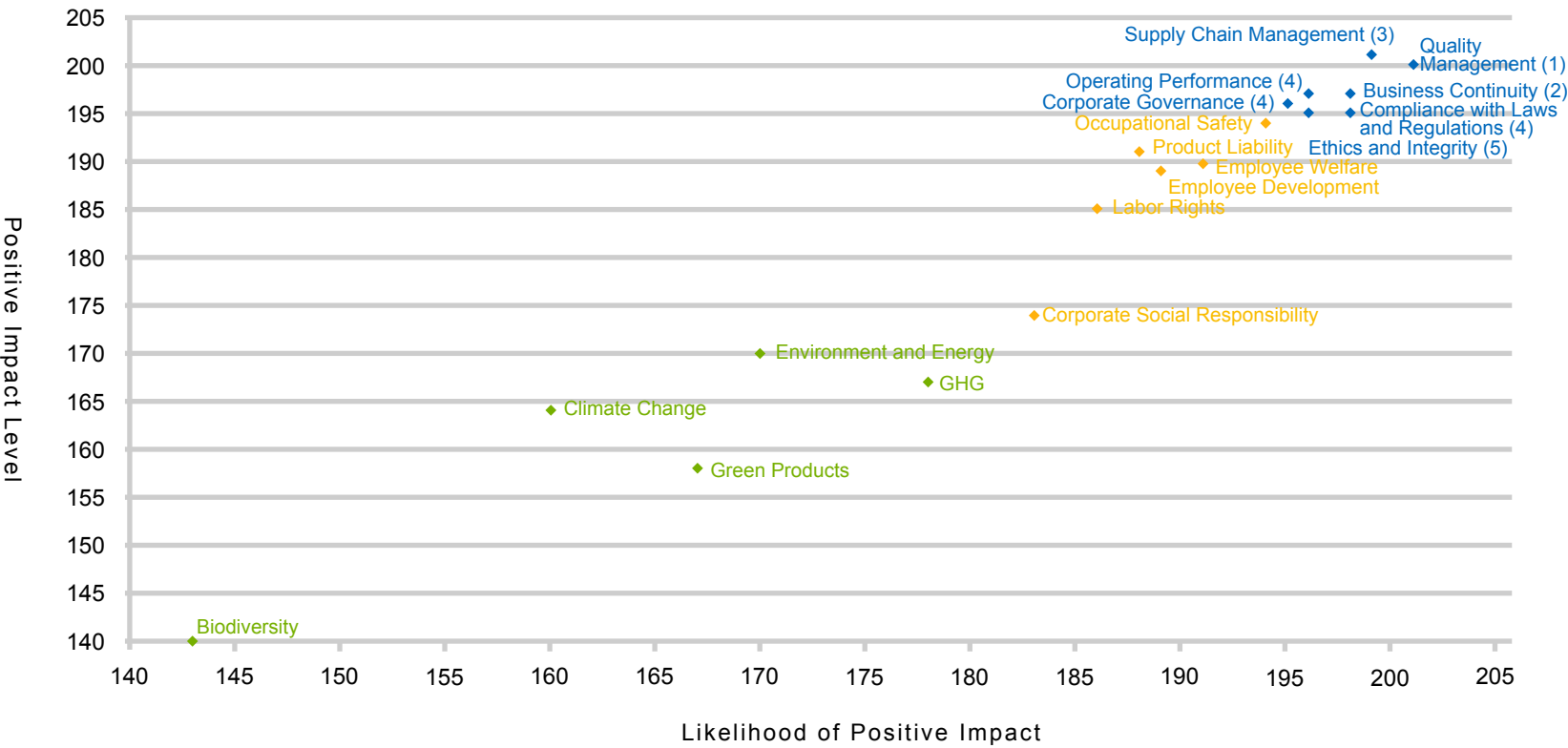
7. Friendly Workplace

Appendix

Positive/Negative Impact and Influence Assessment Survey

According to the international standards for sustainability reporting, the Company should conduct an Impact Materiality Assessment of key sustainability issues each year to understand the associated risks and management approach. MPI Corporation conducted an "ESG Concerned issue Survey Questionnaire" among 47 senior colleagues and supervisors—members of the Sustainability Committee and its task forces—and received 45 responses. The questionnaire content is analyzed based on the overall level of concern for sustainability issues, as well as the level of concern for each sub-issue, and the extent of positive and negative impacts and their corresponding severity. Sustainability issues are then ranked according to their overall scores, which serves as a key basis for identifying material topics. Through the analysis of impact and influence assessment results, it helps to understand the future development and improvement directions for the company’s sustainability initiatives.

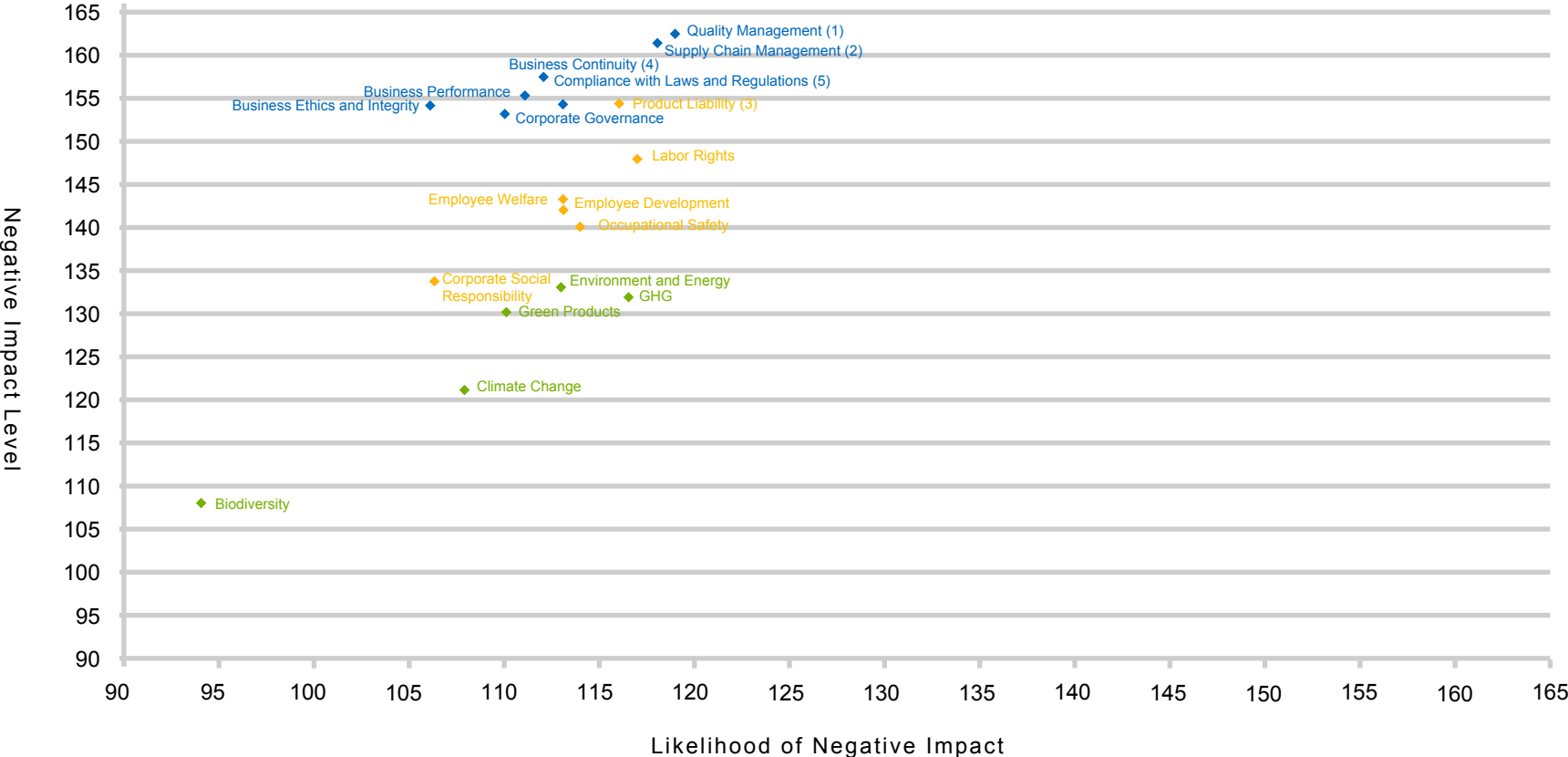
Positive Opportunity Matrix



Positive Opportunities

The potential impact on the Company’s operations is taken into account. Continuous monitoring of this issue will positively impact operating performance. (such as financial performance, stock price performance, brand reputation, and order growth, etc.)

Negative Impact Matrix



Negative impact

The potential impact on the Company’s operations is taken into account. Failure to plan and implement appropriate measures could adversely affect operations, leading to negative impacts such as financial losses, damage to reputation, stock price decline, and reduced orders.

0. Introduction

1. About MPI

2. Sustainable Development

2.1 Sustainability Execution Framework and Management

2.2 Stakeholder Engagement

2.3 Identification of Material Topics

2.4 Sustainability Goals and Management Mechanisms

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

Selection of material topics

MPI Corporation selects key sustainability issues each year to ensure the sustainability of the Company’s development. Based on employee questionnaires, positive and negative impacts, and the frequency and key points of concerns raised by stakeholders, we comprehensively assessed the 18 sustainability issues, aligning them with the Company’s sustainability strategy and goals. Ultimately, we selected 10 as priority material topics and established management guidelines. Three of these are newly identified material topics, while one is carried over from the previous year and will continue to be monitored. The results of the issue selection are discussed and reviewed by the Sustainability Committee, serving as the basis for issue management, information disclosure, and performance monitoring.

18 existing sustainability issues of MPI Corporation		
Environmental Issues (E)	Social Issues (S)	Governance Issues (G)
Green Products	Labor Rights	Quality Management
Environment and Energy	Employee Development	Corporate Governance
GHG	Occupational Safety	Business Ethics and Integrity
Biodiversity	Employee Welfare	Business Performance
Climate Change	Corporate Social Responsibility	Legal Compliance
	Product Liability	Business Continuity
		Supply Chain Management

Selected 10 sustainability issues as material topics















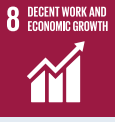



















Changes in material topics compared to the previous year

Material topic changes	Reasons for change
Product Liability ▲	The product liability relationship has a profound impact on the Company's reputation and risk management, stemming from potential economic losses to customers and safety concerns for operators. Through training, document control, and audit inspections, we strengthen preventative measures and post-incident procedures, demonstrating our commitment to quality and safety.
Employee Welfare ▲	The Company is committed to creating a friendly and attractive workplace environment. Through a market-competitive remuneration system linked to operating performance, the Company integrates comprehensive welfare measures to reward employee contributions and strengthen talent retention. In order to enhance employee happiness and loyalty, the Company continues to optimize its care mechanisms and work environment, embodying a people-oriented management philosophy.
Legal Compliance ▲	As global laws and regulations become increasingly stringent, enterprises that fail to comply with domestic and international laws and regulations may face very serious legal and operational risks. The compliance of enterprises is no longer the sole responsibility of the legal department, but rather an operational foundation that all units must jointly shoulder. Therefore, by implementing internal regulatory communication, cross-departmental reviews, and regular risk assessments, a culture of compliance can be established. This measure is not only to avoid penalties or operational disruptions, but also a core element of the company's pursuit of sustainable development, ethical governance, and international competitiveness.
Business Ethics and Integrity ▼	In recent years, the Company has established a relatively stable and effective integrity governance mechanism, including a risk management framework, an internal audit mechanism, an employee code of conduct, and regular education and training. This has fostered good awareness and positive action regarding integrity, self-discipline, and ethical business practices among all employees. In addition, the absence of any major ethical violations or corruption cases in recent years demonstrates a mature level of risk control regarding this issue.

0.	Introduction
1.	About MPI
2.	Sustainable Development
2.1	Sustainability Execution Framework and Management
2.2	Stakeholder Engagement
2.3	Identification of Material Topics
2.4	Sustainability Goals and Management Mechanisms
3.	Operations and Governance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
6.	Environmental Protection and Practices
7.	Friendly Workplace

2.4 Sustainability Goals and Management Mechanisms

MPI Corporation has established specific sustainability goals and governance guidelines for different stages in accordance with its internal sustainable development strategy, and introduced a performance measurement mechanism to track implementation effectiveness. This report identifies 10 sustainability issues as material topics, managed according to each ISO management system to ensure a more systematic approach and continuous improvement. This approach also encourages effective operation and monitoring within each responsible department.

Material Topic	Operational Significance	GRI Standards	Corresponding SASB Standards	Corresponding SDG Goals	Value relationships (Direct impact ✓, indirect impact ●, less impact —)		
					Upstream (Procurement phase)	MPI Operations	Downstream (Customer use)
Quality Management	Effectively reduce customer complaints and return costs, improve customer satisfaction and brand loyalty, and help enterprises maintain a competitive advantage in the market.	• Customized topics	TC-SC-410a.1		●	✓	✓
Business Performance	Sound operating performance reflects the Company's overall performance in resource allocation, operational efficiency, and market responsiveness.	• GRI 201-1 Direct economic value generated and distributed • Customized topics	—	    	●	✓	—
Product Liability	Implement education and training, along with quality inspection and control, helps prevent product risks, minimize customer losses and safety threats, and enhance brand trust and operational stability.	• GRI 417 Marketing and Labeling	TC-SC-520 a.1	 	●	✓	✓
Business Continuity	In response to risks such as disasters, climate change, and supply chain disruptions, we have established a comprehensive Business Continuity Management (BCM) mechanism to ensure stable production and customer delivery.	• GRI 201 Economic Performance	—	  	●	✓	✓
Supply Chain Management	The semiconductor manufacturing supply chain is highly complex, and close collaboration with key suppliers is essential to ensuring operational stability and enhancing overall performance.	• GRI 204 Procurement Practices • GRI 308 Supplier Environmental Assessment • GRI 414 Supplier Social Assessment	TC-SC-440 a.1	  	✓	✓	●
Employee Welfare	A comprehensive workplace benefits system helps attract and retain outstanding talent, improve employee satisfaction and loyalty, and strengthen team stability.	• GRI 401 Employment • GRI 405 Diversity and Equal Opportunity	—	   	—	✓	—
Green Products	Responding to environmental protection regulations and customer demand for green products helps to increase product added value and international competitiveness, and position us as a sustainable supply partner for customers.	• GRI 306 Waste	TC-SC-130 a.1 TC-SC-140 a.1 TC-SC-150 a.1	    	✓	✓	✓
GHG	In line with regulations and the carbon reduction trend of the supply chain, we are enhancing energy and resource efficiency, reducing carbon costs, and bolstering overall operational resilience.	• GRI 305 Emissions	TC-SC-110 a.1 TC-SC-110 a.2	    	—	✓	●
Occupational Safety	Through management and preventive measures, combined with contingency and awareness training, we can build a safe and healthy workplace environment, allowing employees to work with peace of mind.	• GRI 403 Occupational Health and Safety	TC-SC-320 a.1 TC-SC-320 a.2	  	—	✓	●
Legal Compliance	Compliance with laws and regulations demonstrates corporate professionalism and integrity, helping to improve the quality of corporate governance, solidify customer and stakeholder trust, and consolidate the foundation for sustainable corporate management.	• GRI 2-27 Compliance with laws and regulations.	TC-SC-520 a.1		●	✓	●

0. Introduction

1. About MPI

2. Sustainable Development

2.1 Sustainability Execution Framework and Management

2.2 Stakeholder Engagement

2.3 Identification of Material Topics

2.4 Sustainability Goals and Management Mechanisms

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Material topics and management

Material Topic	Concerned sub-issues	Management of material topics	Corresponding Sections
Quality Management	<ul style="list-style-type: none">Product qualityMeeting customer standards and needs.Procurement/Shipping lead time	<ul style="list-style-type: none">Comply with the ISO 9001 quality management system and establish the PDCA management cycle.Formulate quality standards and standard operating procedures, and implement a customer service evaluation mechanism.Assess the impact of health and safety during the product life cycle.	4.3 Development Strategy and Innovative R&D 5.1 Customer Service
Business Performance	<ul style="list-style-type: none">Technical R&DMarket analysisPatent and trade secret protection	<ul style="list-style-type: none">Implement risk control and strategic goal management systemsEstablish long-term operational strategies and patent layout.Proactively expand domestic and international operations and R&D to meet customers' needs	1.2 Operating Performance 3.2 Intellectual Property 4.2 Competitive Strengths 4.3 Development Strategy and Innovative R&D
Product Liability	<ul style="list-style-type: none">Customer complaint handlingProduct abnormality mechanismInternal communication and improvement	<ul style="list-style-type: none">Formulate and comply with product safety policies and quality management systems.Execute internal quality inspections and third-party safety verification on products.Provide product labeling and safety information.	5. Responsible Value Chain
Business Continuity	<ul style="list-style-type: none">Emergency response planInformation SecurityOperational disruptions	<ul style="list-style-type: none">Periodically review the business impact analysis (BIA) and establish a business continuity plan (BCP).Conduct contingency drills and plan backup mechanisms.	3.4 Risk management 6.1 Climate Actions
Supply Chain Management	<ul style="list-style-type: none">Key suppliersSupply chain performance and indicatorsSupplier selection and cooperation	<ul style="list-style-type: none">Formulate supplier management rules covering RBA and quality management.Execute supplier qualification review, evaluation, and management.Conduct written or on-site audits of high-risk or specific (key) suppliers.	5.2 Supply Chain Management
Employee Welfare	<ul style="list-style-type: none">Welfare policyWork-Life BalanceWorkplace environment	<ul style="list-style-type: none">Provide employees with comprehensive remuneration and diverse benefits exceeding legal requirements.Formulate human resource management procedures and education and training programs to protect employee rights and interests.The Family Friendly Program provides parental leave, childcare subsidies, and flexible departmental working hours.	7.2 Remuneration and Benefits 7.4 Employee Care 7.5 Occupational Safety and Health
Green Products	<ul style="list-style-type: none">Raw Materials Use and ManagementEnvironmental certification standardsProduct carbon footprint & eco-friendly packaging materials	<ul style="list-style-type: none">Obtain environmental protection and safety labels – such as RoHS, CE, and UKCA – based on product characteristics and countries of export.Gradually require suppliers to sign a Hazardous Substance Free Commitment and encourage them to minimize the use of hazardous substances.Introduction of QC 080000 hazardous substance management system and ISO 14067 carbon footprint management system	4.3 Development Strategy and Innovative R&D 5.3 Responsible Procurement
GHG	<ul style="list-style-type: none">Carbon reduction targets and strategiesGHG emissions monitoring and reportingData transparency and disclosure	<ul style="list-style-type: none">Formulate GHG management procedures, implement ISO 14064-1 standards and perform verification.Formulate short-, medium-, and long-term carbon reduction plans to gradually achieve carbon neutrality.Participation in external organization projects under third-party supervision, such as CDP.	6.2 Energy Management 6.3 GHG Management
Occupational Safety	<ul style="list-style-type: none">Operation environment safetyEmergency/abnormal incidentOccupational injury and accident management	<ul style="list-style-type: none">Establishment of an occupational safety and health system in accordance with ISO 45001 Occupational Safety and Health Management System Standards.Implement hazard identification and risk assessment, and formulate risk level and control measuresImplement occupational injury reporting, abnormal incident response, and preventive management.	7.5 Occupational Safety and Health
Legal Compliance	<ul style="list-style-type: none">Industry regulations and regulatory requirementsData and privacy protectionCompliance with regulations governing operating activities	<ul style="list-style-type: none">Formulate compliance procedures, regularly perform inspections and track non-compliance.Regularly organize employee compliance training, such as information security, occupational and environmental safety, and RBA.Establish a grievance and reporting mechanism to protect the rights and confidentiality of internal and external whistleblowers.	3. Operations and Governance



0. Introduction

1. About MPI

2. Sustainable Development

2.1 Sustainability Execution Framework and Management

2.2 Stakeholder Engagement

2.3 Identification of Material Topics

2.4 Sustainability Goals and Management Mechanisms

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

Material topics and management objectives

Material Topic	2024 Management objectives setting	2024 Execution results	2025–2026 Targets		2027–2030 Targets
Quality Management	<ul style="list-style-type: none">Project completion rate: 95%Achieve an average satisfaction score of 85 points for designated key customersManagement system audit pass rate: 100%	<ul style="list-style-type: none">Project completion rate: 97.75% (VPC)Actual customer satisfaction rate: 90 (PC)	<ul style="list-style-type: none">Average overall customer service satisfaction: 85 pointsBusiness group project completion rate: 95%	<ul style="list-style-type: none">Monitor the quality management target setting for each BU.Management system audit pass rate: 100%	<ul style="list-style-type: none">Introduce Total Quality Management (TQM) systems
Business Performance	<ul style="list-style-type: none">Continuous global deployment of distributors, dealers, and business partnershipsMaintain steady revenue growth and profitabilityR&D expenses account for at least 5-10% of revenue	<ul style="list-style-type: none">R&D expenses totaled NT\$1,089,293 thousand in 2024, representing 10.71% of revenue	<ul style="list-style-type: none">Maintain target setting.		
Product Liability	<ul style="list-style-type: none">List of annual material topics	<ul style="list-style-type: none">NA	<ul style="list-style-type: none">Achieve an average satisfaction score of 85 points for designated key customersManage product anomaly rates and days of deviation according to BU-specific quality management rulesObtain international certifications such as CE, NRTL, and UKCA for designated products		
Business Continuity	<ul style="list-style-type: none">Introduction of ISO 22301 systemManagement system audit pass rate: 100%	<ul style="list-style-type: none">Obtained 3rd Party Management System Verification	<ul style="list-style-type: none">Management system audit pass rate: 100%Monitor the goal setting for business continuity in each verification department.Identification of climate-related risks and opportunities and corresponding countermeasures		<ul style="list-style-type: none">Establish an emergency response mechanism integrating information security and environmental safety.Expand and introduce it to other operating centers
Supply Chain Management	<ul style="list-style-type: none">Signing rate of restricted substance-free and non-conflict minerals statement by key probe card suppliers: 70%Signing rate of the Integrity and Non-Corruption Agreement by qualified suppliers: 50%	<ul style="list-style-type: none">83% of key suppliers signed the “No Use of Conflict Minerals” declaration89% of key suppliers signed the “Restricted and Prohibited Substances” declaration67% signed the Integrity and Non-Corruption Agreement	<ul style="list-style-type: none">RBA Declaration, Hazardous Substance Free Statement, Conflict Mineral Free Statement, Business Continuity Commitment – signed by 80% of key suppliers.Signing rate of the Integrity and Non-Corruption Agreement by qualified suppliers: 70%RBA audit rate for key suppliers (written and on-site) 50%Supplier evaluation and risk management are included in the RBA mechanism.		<ul style="list-style-type: none">Signing rate of the restricted substances free and conflict minerals free statement by key suppliers: 90%Signing rate of RBA and the Integrity and Non-Corruption Agreement by qualified suppliers: 80%RBA audit rate for key suppliers (written and on-site): 70%Promote supplier carbon footprint inventory.
Employee Welfare	<ul style="list-style-type: none">Employee remuneration complies with laws and regulations, and the median salary is higher than the industry averageAverage employee satisfaction: 9 points	<ul style="list-style-type: none">Median salary in 2024 (MPI was ranked 23 out of 99 TPEX listed semiconductor companies)Employee satisfaction score: 9.33 out of 10	<ul style="list-style-type: none">Employee remuneration is kept above the industry median.Average employee satisfaction score: 9.3 out of 10		<ul style="list-style-type: none">Employee remuneration is kept above the industry median.Average employee satisfaction score: 9.5 out of 10Implement the DEI (Diversity, Equity, and Inclusion) policy
Green Products	<ul style="list-style-type: none">R&D expenses account for at least 5-10% of revenue	<ul style="list-style-type: none">Go to operating performance setting	<ul style="list-style-type: none">Inventory the product packaging materials and reuse rate for each business group.ISO 14067 Product Footprint Verification Personnel TrainingEvaluate the scope of ISO 14067 Product Carbon Footprint Management System implementation	<ul style="list-style-type: none">Execute the business waste reduction target.Comply with the requirements of the exporting countries and customers for green product certification.	<ul style="list-style-type: none">ISO 14067 carbon footprint introduction and verificationImplement water resource reduction and recycling/reuse plans.Introduction of QC 080000 hazardous substance management system
GHG	<ul style="list-style-type: none">GHG inventory and verification of the parent company (six factories in Taiwan)	<ul style="list-style-type: none">Completed the third-year inventory and verification.(Six factories in Taiwan)	<ul style="list-style-type: none">Completed inventory and verification of subsidiaries’ offices and factoriesCompleted the implementation of the raw material procurement module for the GHG inventory information systemISO 14068 Carbon Neutrality Lead Auditor Training		<ul style="list-style-type: none">Introduction of ISO 14068 carbon neutrality management systemThe parent company aims to reduce carbon emissions by 20% before 2030.Completed the implementation of the overall GHG inventory information system
Occupational Safety	<ul style="list-style-type: none">Disabling occupational injury events: < 1Material legal violations (over NT\$1 million): < 1Work-related ill health due to chemical exposure: < 1. Employee annual health checkup completion rate: 100%	<ul style="list-style-type: none">Compliance with target value	<ul style="list-style-type: none">Disabling occupational injury events: < 1Material legal violations (over NT\$1 million): < 1 incidentWork-related ill health due to chemical exposure: < 1Completion rate of annual employee health checkup: 100%Management system audit pass rate: 100%		
Legal Compliance	<ul style="list-style-type: none">List of annual material topics	<ul style="list-style-type: none">NA	<ul style="list-style-type: none">Material legal violations (over NT\$1 million): < 1 incident100% corrective action completion rate for all identified non-compliance issues from regulatory audits		

3. OPERATIONS AND GOVERNANCE

3.1 Corporate Governance

3.2 Intellectual property

3.3 Information Security

3.4 Risk management

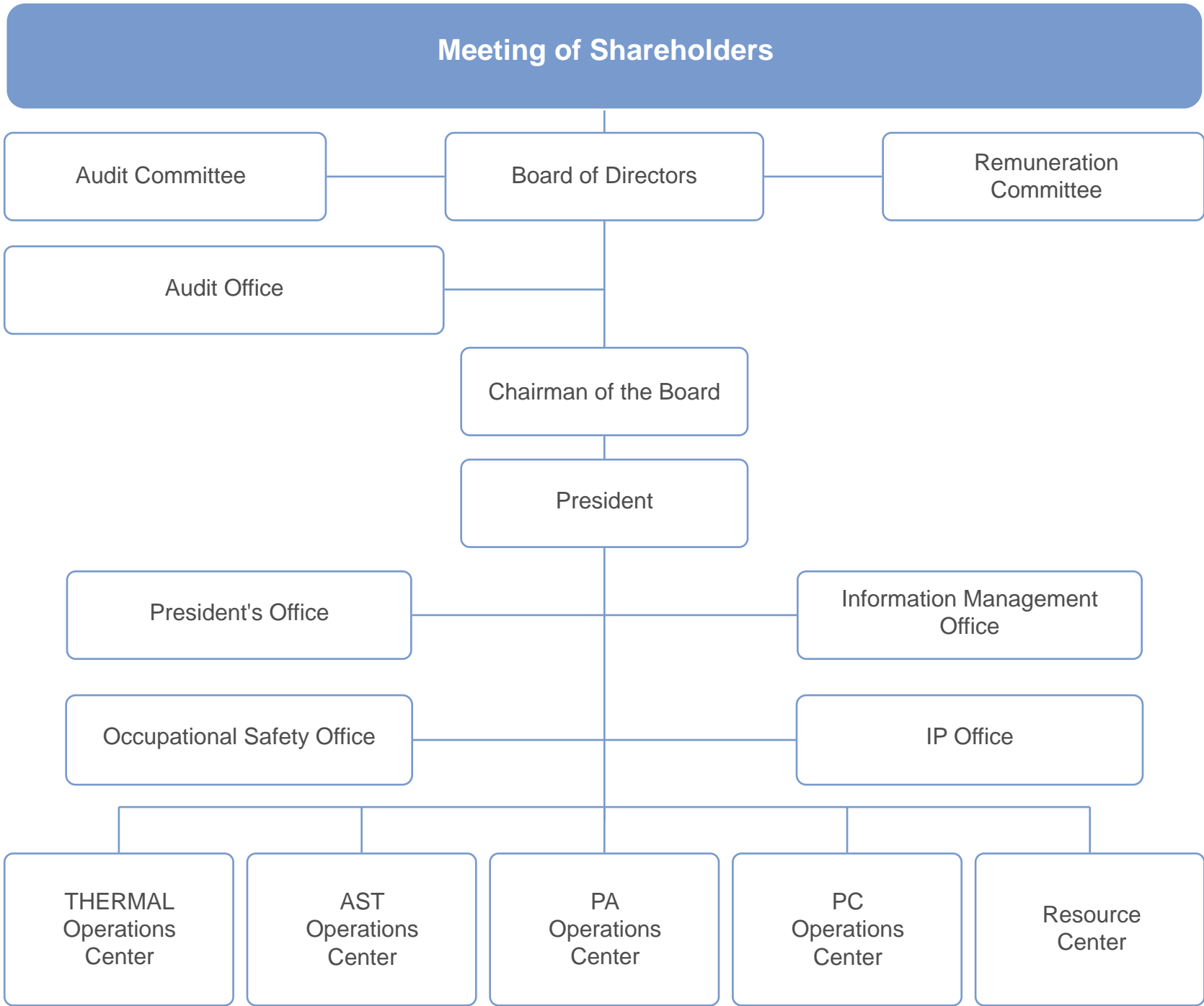
3.5 Ethical management and legal compliance



0.	Introduction
1.	About MPI
2.	Sustainable Development
3.	Operations and Governance
3.1 Corporate Governance	
3.2	Intellectual Property Management
3.3	Information Security
3.4	Risk Management
3.5	Ethical Management and Legal Compliance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
6.	Environmental Protection and Practices
7.	Friendly Workplace

3.1 Corporate Governance

MPI Corporation upholds the principle of ethical management, abides by laws and regulations, and promotes a sound corporate governance mechanism. It is committed to building a transparent, responsible, and sustainable governance structure to demonstrate its commitment to shareholders and stakeholders. The Company executes the governance responsibilities of the Board of Directors in accordance with the "Company Act" and relevant regulations. The Board of Directors fulfills these governance functions to ensure the Company's operations and decision-making processes are consistent with principles of integrity and fairness. To further improve the effectiveness of the Board of Directors' supervision, the Company established an Audit Committee in 2011 to oversee financial reporting procedures, internal control systems, and risk management mechanisms. In 2020, the Company also established a Remuneration Committee dedicated to reviewing remuneration policies and structures, with the aim of promoting the rationality and transparency of the remuneration system and strengthening corporate governance performance and credibility. In response to business development trends and the need for diversified operations, the Company has established an operation center and a management unit to assist in integrating resources, promoting management efficiency, and supporting decision-making. Through the continuous construction and adjustment of its governance structure, MPI Corporation steadily enhances the stability, compliance, and transparency of its operations, contributing to its long-term growth and sustainable development. In the future, the Company will adopt appropriate practices aligned with international corporate governance trends and guidelines, to continuously enhance governance integrity and overall corporate value.



Department name	Department responsibilities
Audit Office	Responsible for the audit and management of the Company's internal control system, including system maintenance, process improvement, and proposing improvement suggestions, as well as assisting each unit in resolving issues, enhancing operating procedures, and facilitating overall performance improvement.
President's Office	Assist the President in coordinating the Company's business plan, integrating the functions of each unit, and driving concrete implementation to support the achievement of the Company's overall goals.
Information Management Office	Responsible for the establishment and maintenance of the Company's information system and network environment, including computerized workflows, network and mail service architecture, and the management and execution of information security policies.
Occupational Safety Office	Oversee the Company's occupational safety and health matters, ensure employee health management and promotion, and cultivate a safe and healthy work environment.
IP Office	Promote the layout and management of intellectual property derived from R\&D outcomes to maximize the value of technological assets and enhance the Company's competitiveness. Also, uphold respect for intellectual property rights, carefully assess external rights to minimize potential infringement risks, and protect the Company's overall interests.
THERMAL Operations Center	R\&D, manufacture, and sales of ThermalAir product series, provision of temperature testing equipment for the manufacturing or experimental needs of customers.
AST Operations Center	Take charge of the planning, development, manufacturing, sales, and after-sales service of engineering probing systems and radio-frequency probes.
PA Operations Center	Development, technology application, manufacturing and assembly of new equipment and products for photoelectronic automation; and quality inspection and control of relevant raw materials, equipment, and products.
PC Operations Center	Responsible for the research, development, design, manufacturing, sales, and after-sales service of probe card products.
Resource Center	Integration of finance, taxation, procurement, human resources, and administration functions to support the Company's daily operations, and covers diverse work items such as plant management and general affairs.



0. Introduction
1. About MPI
2. Sustainable Development
3. Operations and Governance
- 3.1 Corporate Governance
- 3.2 Intellectual Property Management
- 3.3 Information Security
- 3.4 Risk Management
- 3.5 Ethical Management and Legal Compliance
4. Product Innovation and Quality Assurance
5. Responsible Value Chain
6. Environmental Protection and Practices
7. Friendly Workplace

Board operation

The Board of Directors is the highest governing body of the Company, responsible for formulating overall business policies and long-term development strategies, and implementing its responsibilities in accordance with the “Articles of Incorporation” and the “Rules of Procedure for Board of Directors Meetings”. The Board's responsibilities include supervising the operation of the corporate governance framework, overseeing the achievement of the Company's operational goals, and making decisions on major investments, asset dispositions, and other legally mandated matters, all in pursuit of maximizing corporate sustainability and shareholder interests. The Company’s current Board of Directors is composed of nine directors, elected by the shareholders’ meeting in accordance with the “Procedures for Election of Directors.” In particular, three of them are independent directors, serving a term of three years. The members of the most recent Board of Directors were elected on June 15, 2023. Each director possesses professional expertise encompassing law, financial accounting, industry knowledge, leadership decision-making, and business management. Their qualifications meet the requirements of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and they demonstrate both independence and professionalism, enabling them to effectively fulfill supervisory duties and risk control functions. Among the current Board of Directors, 22% of directors are also company employees, while independent directors comprise 33%. Female directors represent 11%, reflecting the Company's commitment to gender equality on the Board. The Company aims to increase female representation to one-third of the Board. The Company will continue to follow the corporate governance policies of relevant authorities and utilize the roles of independent directors and committees to integrate governance systems with sustainability strategies. This approach fosters a transparent and accountable Board culture and ensures the fulfillment of long-term commitments to shareholders and stakeholders.

Job title	Name	Gender	Age group	Functional committees Member	Also an employee of the Company	Expertise	Attendance rate
Chairman of the Board	Ko, Chang-Lin	Male	61-70 years old			Possesses industry-specific expertise and strong skills in marketing, operations, and strategic planning, enabling leadership that drives the Company toward industry leadership and long-term sustainability.	67%
Director	Steve, Chen	Male	61-70 years old		Consultant	Specializes in research and innovation within the semiconductor field, and providing professional expertise for the R&D and application development of the Company’s products.	100%
Director	Scott Kuo	Male	61-70 years old		President	Specializes in corporate management, with professional experience in production management and planning, market strategy, and sales development.	100%
Director	Li, Tu-Cheng	Male	51-60 years old			Work experience in professional fields such as industrial and corporate management, along with expertise in corporate governance, enables them to provide timely oversight and professional opinions to the Board of Directors.	83%
Director	Liu, Fang-Sheng	Male	61-70 years old			With expertise in professional management and corporate governance, they provide valuable insights for the Company's operational development and deliver timely oversight and professional opinions to the Board of Directors.	83%
Director	Tsai, Chang-Shou	Male	61-70 years old			Holds professional qualifications in financial accounting and a strong understanding of relevant laws and regulations. Able to provide concrete recommendations to the Company, leverage their expertise, and offer oversight and opinions to the Board of Directors.	100%
Independent director	Hsu, Mei-Fang	Female	51-60 years old	<ul style="list-style-type: none">Audit Committee convenerRemuneration Committee member		Well-versed in accounting and financial regulations and can provide the Company with necessary oversight and recommendations in a professional and objective manner.	100%
Independent director	Kao, Chin-Cheng	Male	61-70 years old	<ul style="list-style-type: none">Audit Committee memberRemuneration Committee convener		Legal expertise and proficiency in relevant laws, providing legal insights on board governance and corporate governance, ensuring the legality of Company decisions, and mitigating the risk of potential legal violations.	100%
Independent director	Liao, Da-Ying	Male	61-70 years old	<ul style="list-style-type: none">Audit Committee member		Possesses a profound understanding of the law, holds a distinguished academic position, and is well-versed in corporate governance, offering the Board of Directors valuable legal expertise and insights.	100%
Other members	Su, Hsien-Teng	Male	61-70 years old	<ul style="list-style-type: none">Remuneration Committee member		Legal expertise and proficiency in relevant laws, providing legal insights on board governance and corporate governance, ensuring the legality of Company decisions, and mitigating the risk of potential legal violations.	100%

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

The specific management objectives and achievement status of the Board of Directors’ diversity policy

Specific management objectives	Achievement Status
The number of directors who also serve as Company managers must not exceed one-third of the total number of directors.	Achieved
At least one female director should be on the Board of Directors.	Achieved
The number of independent directors exceeds one-third of the total number of directors.	Achieved
Sufficient and diverse professional knowledge and skills.	Achieved

To implement corporate governance and facilitate the diverse development of the Board of Directors, a series of specific management objectives have been formulated and implemented to enhance the diversity and professionalism of the board. Based on the current implementation status, all specific management objectives have been achieved. Overall, the Board diversity policy has been implemented, indicating that the Company has achieved concrete results and established a systemic foundation for promoting a sound governance structure and enhancing the performance of the Board of Directors.

Status of director continuing education

The Company arranges for directors to participate in corporate governance and risk management courses aligned with their respective areas of responsibility. This continuing education aims to enhance their professional knowledge and decision-making capabilities, ultimately improving the overall governance performance of the Board of Directors.

Organized by	Date of continuing education	Course name	Continuing education hours	Target audience for continuing education
Taiwan Corporate Governance Association	2024.08.13	Corporate management and risk management	3	Ko, Chang-Lin, Chairman of the Board; Chen, Szu-Kuei, director; Kuo, Yuan-Ming, director Liu, Fang-Sheng, director; Tsai, Chang-Shou, director; Hsu, Mei-Fang, independent director Kao, Chin-Cheng, independent director; Liao, Da-Ying, independent director
	2024.11.26	Total asset management strategy for corporations and major shareholders	3	All directors
Taipei Foundation Of Finance	2024.08.06	Corporate Governance – Examining Enterprise and Director/Supervisor Responsibilities and Obligations Through the Lens of the Securities Exchange Act.	3	Li, Tu-Cheng, director

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

Functional committees

Title	Scope of duties	Member	2024 Achievements	Number of meetings	Attendance rate
Remuneration Committee	The Company submits suggestions to the Board of Directors for discussion, fulfilling the duty of care expected of a good administrator. This includes regularly reviewing the Company's remuneration regulations and proposing amendments; regularly reviewing the policies, systems, standards, and structure for the performance evaluation and remuneration of directors and managers; and regularly evaluating the remuneration of the Company's directors and managers.	Kao, Chin-Cheng, independent director (convener)	Please refer to MPI Corporation's corporate website for additional details	3	100%
		Hsu, Mei-Fang, independent director			
		Su, Hsien-Teng, committee member			
Audit Committee	Assesses the policy and procedures of the Company's internal control system, including the effectiveness of control measures for finance, operations, risk management, information security, outsourcing, and legal compliance, as well as reviews regular reports by the Company's Audit Department and CPAs covering areas such as risk management and legal compliance.	Hsu, Mei-Fang, independent director (convener)	Please refer to MPI Corporation's corporate website for additional details	6	100%
		Kao, Chin-Cheng, independent director			
		Liao, Da-Ying, independent director			

The specific management objectives and achievement status of the Board of Directors’ diversity policy.

To enforce corporate governance and improve the competencies of Board and functional committees, we established the “Board Self-Evaluation Regulations” in 2020 for the Board to conduct internal performance evaluation by law for the self-evaluation of the Board, Audit Committee, and Remuneration Committee. The self-evaluation results of 2024 were reported to the Board on March 12, 2025.

Evaluation Cycle	Evaluation Period	Scope of Evaluation	Method of Evaluation	Evaluation indicators	Scoring contents	Self-evaluation score/ total score
Once a year	January 1 to December 31, 2024	Board of Directors	Internal Self-Evaluation	23 items	<ul style="list-style-type: none">Involvement in corporate operationsImprovement of the Board's decision-making qualityBoard composition and structureElection and continuing education of directorsInternal Control	4.99/5.00
		Directors		16 items	<ul style="list-style-type: none">Alignment with the corporate goals and missionsDevelopment and communication of internal relationshipsAwareness of the directorial dutiesThe expertise and continuing education of directorsInvolvement in corporate operationsInternal Control	4.96/5.00
		Audit Committee		16 items	<ul style="list-style-type: none">Involvement in corporate operationsThe composition and member selection of the Audit CommitteeAwareness of the duties of the Audit CommitteeInternal ControlImprovement of the decision-making quality of the Audit Committee	5.00/5.00
		Remuneration Committee		12 items	<ul style="list-style-type: none">Involvement in corporate operationsImprovement of the decision-making quality of the Remuneration CommitteeAwareness of the duties of the Remuneration CommitteeThe composition and member selection of the Remuneration Committee	4.90/5.00

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

Remuneration Policy for Senior Management

The Company’s executive compensation policy is closely aligned with operating profits, business performance, risk tolerance, and individual contributions. This policy is governed by Article 29 of the Company Act and Article 19 of the Articles of Incorporation. When the Company records a pre-tax profit for the year, 0.1% to 15% is allocated as employee compensation and up to 3% as director compensation. In the event of accumulated losses, amounts must first be reserved to offset those losses before any proportional allocation of compensation for employees and directors. The policy is reviewed and approved by the Remuneration Committee and the Board of Directors, and subsequently reported to the meeting of shareholders. The remuneration for the president and vice presidents should be adjusted appropriate to the operational performance. After the review and passage of the Remuneration Committee, the proposal should be submitted to the Board for approval and implementation. In 2024, employee remuneration totaled NT\$249,429 thousand, with a contribution ratio of 10.8%. The contribution ratio for directors’ remuneration was 1.81% (for directors) and 0.9% (for independent directors), both of which complied with the Company’s Articles of Incorporation.

	2022		2023		2024	
	Total	Ratio to Net Income	Total	Ratio to Net Income	Total	Ratio to Net Income
Remuneration of directors (including compensation)	47,825	3.94%	55,816	4.25%	93,841	4.08%
Remuneration to President and Vice Presidents	11,288	0.93%	13,814	1.05%	17,517	0.76%
Net Income	1,213,625	-	1,311,899	-	2,301,359	-

Avoidance of Conflicts of Interest

To prevent conflicts of interest from affecting corporate governance and operations, the Board and functional committees have specified that directors/members with potential harms on corporate interest must not join the discussion or voting of the corresponding proposals. They must also recuse from the discussion and voting and must not represent other directors/members to exercise the voting rights. Additionally, where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interest in a matter under discussion in the meeting, he or she is considered as having personal interest in that matter. Hence, he or she must recuse from that matter to prevent affecting the impartiality and fairness of decisions. Meanwhile, the Company has established procedures including the "Procedures for Derivative Transactions," "Operational Procedures for Endorsements/Guarantees," "Operational Procedures for Loaning Funds to Others," "Procedures for Acquisition or Disposal of Assets," and "Regulations Governing Transactions with Specified Companies, Group Enterprises, and Related Parties" to prevent abnormal transactions or improper benefit transfers in the sale and purchase of goods, acquisition or disposal of assets, endorsements/guarantees, and lending of funds. Potential conflicts of interest are reviewed by the Audit Office and the Audit Committee.

For the audit results and communication status, please refer to the “Corporate Governance” section on the official website, under Internal Audit Operations:



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Corporate governance personnel

The Company’s corporate governance supervisor is responsible for corporate governance-related matters, as approved by the Board of Directors on March 10, 2023. These corporate governance-related matters shall include at least the following:

1. Conduct matters related to the Board of Directors and meeting of shareholders in accordance with the law.
2. Preparation of minutes of Board of Directors and meeting of shareholders.
3. Assist directors with onboarding and continuing education
4. Provide directors with the information needed to perform their duties
5. Assist directors in complying with laws and regulations.
6. Report to the Board of Directors on the review results of independent directors’ qualifications to ensure compliance with applicable laws and regulations during nomination, election, and throughout their tenure.
7. Conduct matters related to changes of directors.
8. Other matters as stipulated in the Articles of Incorporation or contracts.

The implementation of the Company’s corporate governance in 2024:

The Company’s corporate governance supervisor is responsible for corporate governance-related matters, as approved by the Board of Directors on March 10, 2023. These corporate governance-related matters shall include at least the following:

1. Six Board of Directors meetings, six Audit Committee meetings, and three Remuneration Committee meetings were held in 2024.
2. One meeting of the shareholders was held in 2024
3. Six hours of continuing education courses for directors were scheduled for 2024.
4. Self-assessment of the Board of Directors and functional committees, with performance assessment results to be reported to the Board of Directors on March 12, 2025.

Internal control and audit

The Company has established a complete internal control system in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" published by the FSC. This system covers aspects such as operating cycles, financial reporting, and compliance with laws and regulations, with the aim of promoting the sound operation of the Company, reasonably ensuring the effectiveness and efficiency of operations, the reliability, timeliness, and transparency of reporting, and achieving compliance with relevant regulations and laws and regulations.

The Company’s internal audit unit reports to the Board of Directors and independently performs audit functions. It conducts annual audits and special audits according to the audit plan, verifying that all operational procedures are consistently and effectively implemented. Audit reports and results are submitted to the Board of Directors and the Audit Committee to serve as a basis for continuous improvement and the strengthening of internal controls. To implement the internal control system, the Company also requires the relevant units to improve deficiencies within a specified timeframe, and the internal audit unit will follow up on the implementation of these improvements to ensure effective remediation.

Each internal unit of the Company establishes written operating procedures and control guidelines according to its responsibilities, and conducts an annual self-assessment to confirm whether the design and implementation of various internal control mechanisms are appropriate and effective. The internal audit unit must coordinate the review of each unit's internal control self-assessment reports, and submit these reports, together with the Audit Office’s findings on the improvement of internal control deficiencies and exceptions, as the main basis for the Board of Directors and General Manager to evaluate the overall effectiveness of the internal control system and issue an internal control system statement.

Status of continuing education

Job title	Continuing education institution	Date of continuing education	Course name	Continuing education hours
Corporate governance supervisor	Securities & Futures Institute	2024.03.06	2024 economic outlook and industry trends	3
		2024.08.13	Corporate management and risk management	3
	Taiwan Corporate Governance Association	2024.11.26	Total asset management strategy for corporations and major shareholders	3
Accounting supervisor	Accounting Research and Development Foundation in Taiwan	2024.11.21 to 2024.11.22	Continuing education course for accounting supervisors of issuers, securities firms, and stock exchanges	12
Audit supervisor	The Institute of Internal Auditors-Chinese Taiwan	2024.06.04	An analysis of sustainability information disclosure policies and a discussion of key internal controls and audits.	6
		2024.11.28	Analysis of the policy and key audit points for sustainability information disclosure and management.	6

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. **Operations and Governance**
 - 3.1 Corporate Governance
- 3.2 Intellectual Property Management**
- 3.3 Information Security
- 3.4 Risk Management
- 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

3.2 Intellectual Property Management

MPI Corporation respects and protects intellectual property rights and has established the “Intellectual Property Office” to manage patents, trademarks, and copyrights. The office’s duties include the application for and maintenance of IP rights, risk assessment, IP rights deployment, and IP rights litigations and disputes to ensure the complete protection of our technology and related outputs and maintain the maximum interest of the Company and stakeholders. We have also established work instructions for individual procedures for all employees to understand all processes and access professional assistance as necessary.

Improving the IP concepts of all employees

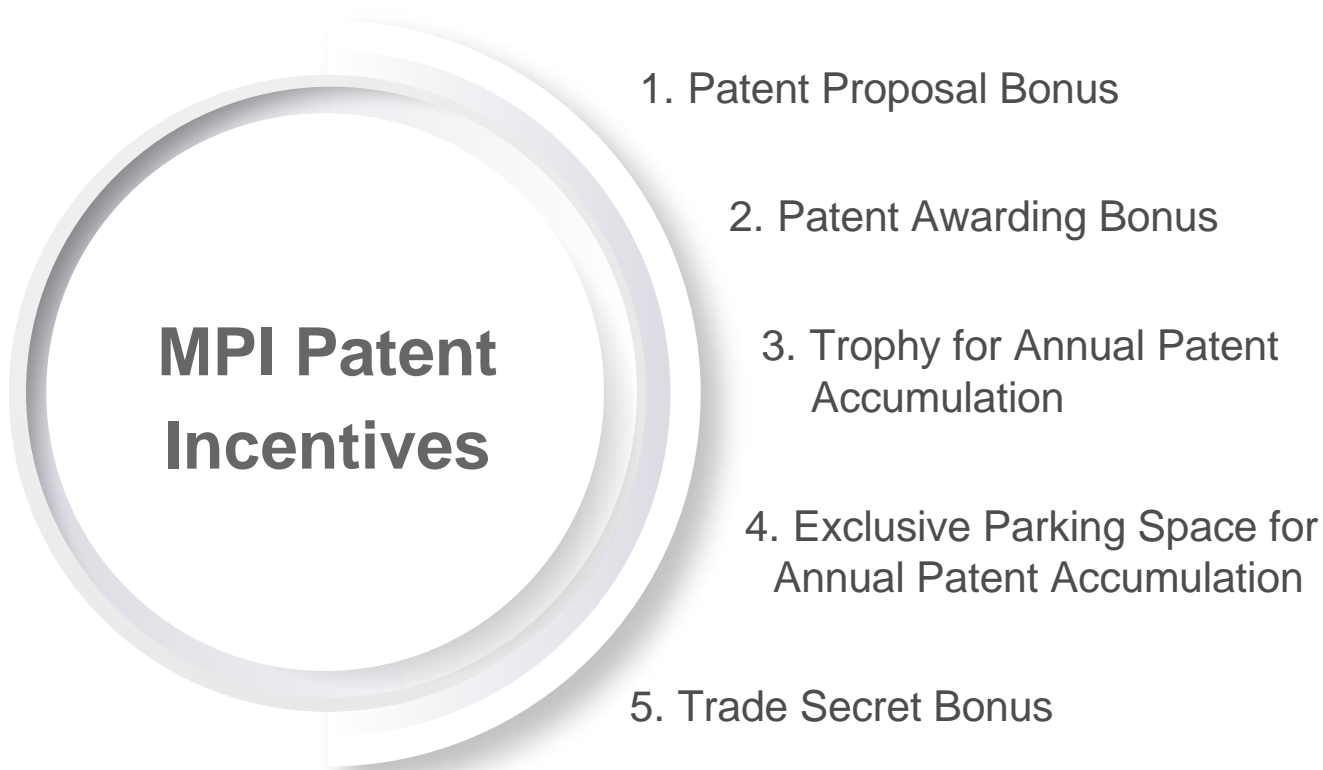
Through a series of internal education and training sessions, MPI Corporation helps employees understand the concepts of intellectual property rights, fostering a company-wide atmosphere of participation and joint protection. It also provides in-depth patent knowledge training for R&D personnel to enhance their sensitivity to technology protection. In 2025, we plan to add advanced courses on patent risk and intellectual property risk management, enabling everyone to more effectively utilize patent knowledge in their daily work and minimize legal risks.

2024 online education and training specific achievements

Course name	Target audience	Number of completions
Patent application (entry level)	R&D staff	405+
Patent risk (entry level)		420+

Encouraging R&D

Intellectual property is a key competitive advantage that enhances the Company's competitive edge. To encourage employees, we have established the "Patent Project Reward Instructions". Apart from distributing bonuses for patent proposals and patent approval, we also provide annual patent rewards, including trophies and exclusive parking spaces to recognize our employees' R&D achievements.



2024 Offline lectures held

Validity of patent applications: The content covers patent protection strategies, priority deadlines, and key timelines in the application process, effectively strengthening colleagues’ awareness of legal compliance and improving the efficiency of patent resource utilization.

2024 patent achievements

- Accumulated number of global patents **1493** times
- Accumulated number of global patent disclosed **1075** times
- Accumulated number of global patent approved **987** times

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

3.1 Corporate Governance

3.2 Intellectual Property Management

3.3 Information Security

3.4 Risk Management

3.5 Ethical Management and Legal Compliance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

3.3 Information Security

MPI Corporation attaches great importance to information security governance, protecting the Company’s internal operational information and customer confidential data, and maintaining the continuity of corporate operations and customer trust. Obtained ISO/IEC in 2015. The Company has obtained and maintains a valid 27001 information security management system certification (valid until November 16, 2027). The ISMS framework includes processes for information asset classification, risk assessment, and risk identification to ensure the effectiveness and continuity of information management. For core operational information systems, including equipment and network infrastructure, MPI conducts regular internal drills and employee training programs. These initiatives enhance information security awareness and strengthen the protection of trade secrets and customer confidentiality. To strengthen the information security governance structure, the Company’s Board of Directors resolved on March 2023 to establish a dedicated information security supervisor position, responsible for the planning of information security policies, risk assessment, protection measures, and incident reporting and response. The supervisor reports the status of information security governance to the Board of Directors annually. The 2024 annual information security governance effectiveness report was completed and reviewed at the Board of Directors meeting on January 14, 2025. The report covers the following key points:

1. Information security policy and document updates: Review and revise relevant policies and documents according to current trends and regulatory requirements.
2. Information security incident reporting and response drills: Regularly conduct internal and external risk assessments and key service recovery drills to enhance the Company’s information security resilience.
3. Information security education and training: Throughout the year, the Company provides multiple information security training courses for all employees and key personnel.
4. Compliance and audit: Ensure the continuous effectiveness and compliance of information security control measures in response to internal and external audit requirements.
5. Risk assessment results and the status of the risk treatment plan
6. The status and implementation plan of the annual information security management system.
7. Suggestions for improvement
8. Response report to other extraordinary motions or major information security incidents

Information security management and execution outcome

Information security implementation	External requirements		Education and Training		Information security incident		Supplier audit		Customer audit	
	Customers	Regulatory authority	Internal training	External training	Number of reports	Number of accidents	On-site audit	Written evaluation	On-site audit	Written evaluation
Quantification	0	1	2	0	6	0	0	12	0	15
Execution details	<ul style="list-style-type: none">Require information security personnel to comply with online information security regulations.Preventive education & training and evaluation		<p>New recruits receive onboarding and evaluation, and undergo annual retraining and evaluation.</p> <ol style="list-style-type: none">Annual retraining was completed and 1,627 employees passed the tests, achieving a 100% pass rate.The evaluation scores of new hires were all above 80		<ul style="list-style-type: none">Phishing email inquiryClarify employee file access issues		12 suppliers in Taiwan, Japan, and Korea		Six customers audited	

Information Security Organization and Responsibilities

MPI has established a dedicated Information Security Organization responsible for preventive measures and incident response related to information security. The organization works to prevent trade secret leaks, protect IT systems, and ensure rapid response capabilities in the event of emergencies to restore normal operations swiftly and minimize potential damages. The Information Security Organization consists of the President, the Information Security Committee, the Management Representative, the Information Security Incident Response Team, the Information Security Implementation Team, and unit representatives from across the Company. The structure includes three dedicated information security personnel, and MPI also consults external experts, industry professionals, and academic institutions to strengthen collaboration, share knowledge, and develop practical measures for mitigating potential information security threats.

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

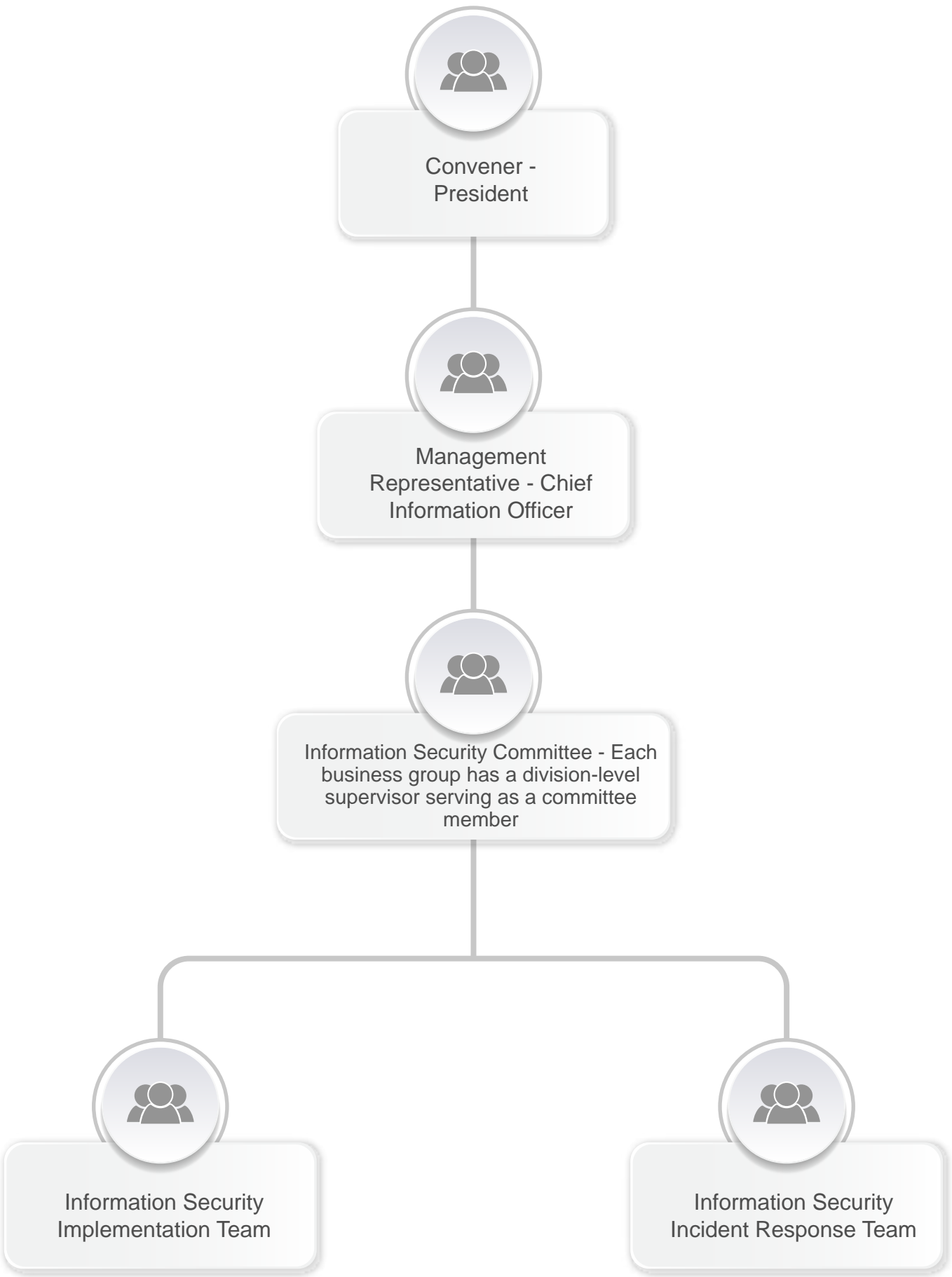
Appendix

Information security organization

Organizational Name	Roles and Responsibilities
Convener	The General Manager is responsible for approving, reviewing, and supervising information security policies, allocating and coordinating information security responsibilities, and overseeing information security operation effectiveness.
Management representative	The information supervisor is responsible for operating the information security system and ensuring that control measures meet the information security requirements of stakeholders. Establish the Company's safe and reliable information-related operations to ensure its sustainable business operations.
Information Security Committee	Each business group is represented by a division-level supervisor, responsible for coordinating information security responsibilities across departments and collaborating on annual security goals and plans.
Information Security Incident Response Team	Responsible for information security incident response and coordination with relevant units, as well as the evaluation, research, and implementation of information security policies, plans, measures, and technologies.
Information Security Implementation Team	Responsible for continuously improving information security system operations, coordinating planning, and working with representatives from various units to complete related tasks.
Representatives of all units	Seed personnel are appointed by each department to perform information security system operations.

Information security management system and organizational operation status

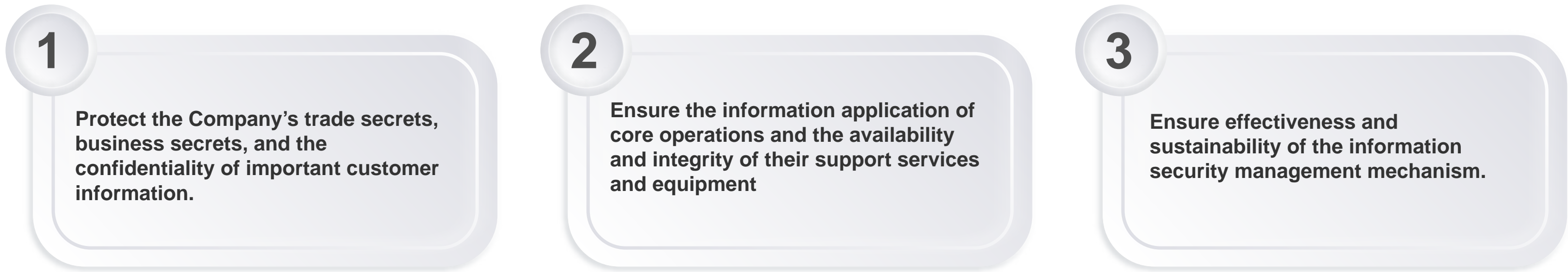
To ensure the effective promotion and continuous improvement of the information security management system, the Company’s President serves as the convener of the information security organization and assigns management representatives in charge of the daily operation and implementation of the information security management system. The management representative reports the relevant implementation status to the convener and the Information Security Committee on a regular basis. In 2024, the Company’s Information Security Committee held 24 meetings with dedicated information security personnel to continuously track information security-related issues, promote improvement measures. Moreover, one information security management review meeting and one Board of Directors meeting on information security effectiveness were held to review the direction and strategy of information security development, ensuring the continued stable operation of the information security management system. Through the above organizational structure and meeting mechanisms, the Company has effectively enhanced the robustness of its information security management system and ensured the security and sustainability of its corporate information assets.



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security**
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Information Security Policy

The information security unit is responsible for coordinating the establishment of a sustainable and verifiable information security protection system, in accordance with the "Information Security Management Regulations" and other relevant internal regulations and operating documents, to address increasingly complex network risk challenges.



Information security risk assessment and governance effectiveness review

Information Protection Mechanism	Strengthen threat intelligence gathering, implement computer and server security patching, and establish a threat intelligence collection system to shorten incident response time through threat monitoring.
Update software and hardware facilities	Regularly replace outdated equipment and introduce information security updates and patches to maintain the stability and security of the overall information system.
Cloud and remote access control	Implement a cloud environment information security management mechanism, establish a clear system of access control, and strengthen information security defenses for remote operations.
Data leakage risk monitoring operation	Promote Data Loss Prevention (DLP) technology, employee information security awareness training, and security audit procedures to reduce human and technical risks.
Protection of Trade Secrets and Customer Data	Through confidentiality agreements, authorization management, information classification, and access control measures, we ensure that the Company's trade secrets and customer data are properly protected during collection, processing, and storage.
In response to external demands	Strengthen information security protection capabilities to respond to customers' high expectations for information security. Establish an information security incident reporting and disclosure mechanism in accordance with the regulations of the competent authority, and comply with requirements for material information announcement,

0.	Introduction
1.	About MPI
2.	Sustainable Development
3.	Operations and Governance
3.1	Corporate Governance
3.2	Intellectual Property Management
3.3	Information Security
3.4	Risk Management
3.5	Ethical Management and Legal Compliance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
6.	Environmental Protection and Practices
7.	Friendly Workplace

Information Security Management Operation



Major information security incidents in 2024
0 times

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
- 3.4 Risk Management
- 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

3.4 Risk Management

MPI Corporation has established a comprehensive risk management system and emphasizes that risk management must be integrated with effective and systematic internal controls to proactively prevent or mitigate potential impacts and damages to the Company’s operations, financial stability, or stakeholders. Through risk management strategies, the Company is able to reduce the risk of significant losses resulting from control failures caused by unforeseen events. The Audit Committee has been established by the Board of Directors to evaluate and supervise the implementation of overall risk management and the integrity of the internal control system, covering financial, operational, information security, outsourcing operations, and legal compliance issues. The Company’s Audit Office and external auditors assist in performing various audit procedures, and regularly report the results to management and the Board of Directors to ensure the feasibility and sustainability of risk control measures.

In terms of financial risk, the Company continuously monitors market risk, credit risk, and liquidity risk related to its management and operating activities, and implements early warning and prevention measures through its risk control system. In terms of non-financial risks, the ESG Sustainability Committee is responsible for promoting relevant risk management operations, covering diverse topics such as information security, environmental impact, climate change, labor rights, product quality, occupational safety and health, and ethics and integrity. The risk identification and assessment results are also incorporated into the Company’s sustainable management and long-term strategy development, to foster a corporate culture of risk awareness and responsible governance.

As of the end of 2024, MPI has not experienced any major operational loss incidents, demonstrating the effectiveness of its risk management mechanisms and internal control system, and laying a solid foundation for the Company’s overall stable operation.

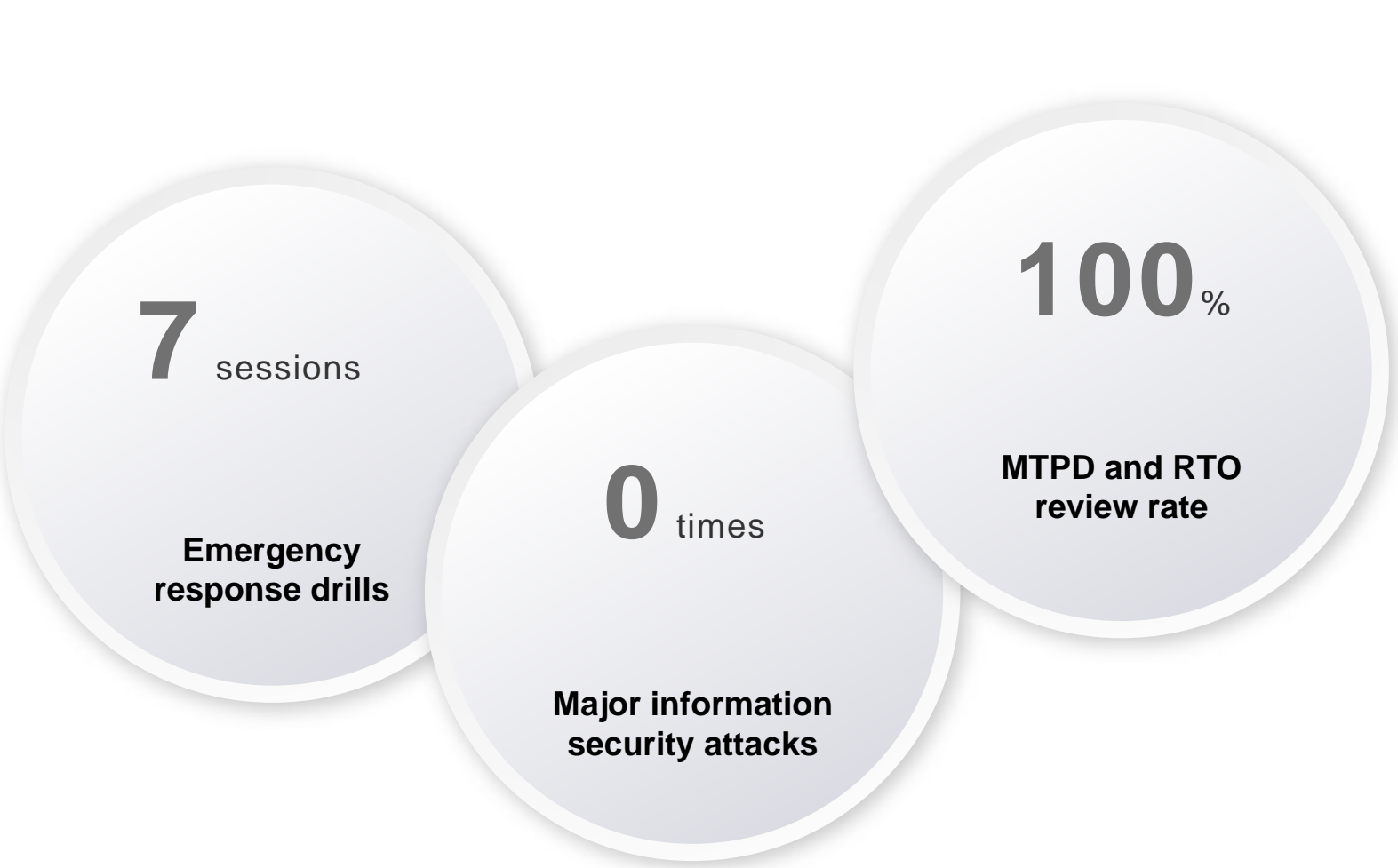
Business Continuity Management

Taiwan holds a key position in OEM and testing within the global semiconductor supply chain. In the face of uncertain risks such as extreme weather, supply disruptions, and regional conflicts, reducing the impact of business interruption and rapidly restoring operations has become a core issue for sustainable business practices. For this reason, MPI has made long-term investments in the forward-looking planning of its operational strategy, building a resilient operational structure to respond to major disruptions, stabilize key business operations, and mitigate the impact on customer supply chains. On January 1, 2025, MPI Corporation obtained the ISO 22301 Business Continuity Management System (BCMS) certification, demonstrating that the Company possesses a comprehensive system and mature mechanisms for operational resilience, risk identification, and response. In line with internal documents such as the "Business Continuity Management Procedure" and the "Emergency Response Management Procedure," we carry out risk identification, resource allocation, response drills, and continuous improvement. These measures strengthen cross-departmental collaboration, improve response efficiency, and enhance the consistency of system operations and the effectiveness of our emergency response. Through the introduction and implementation of BCMS, the Company can systematically establish interruption response procedures and mechanisms to effectively reduce the impact of unexpected events on business continuity. This certification not only demonstrates our progress in risk management, but also highlights our commitment to supply stability and long-term customer partnerships.

Business Continuity Policy and Objectives



2024 Key Business Continuity Management Indicators



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Risk topics	Impact and influence	Corresponding measures	Risk-benefit
Financial Risk	Since market, credit, and liquidity risks are involved, if not managed properly, these risks may lead to fluctuations in asset value, difficulties in funding allocation, and increased credit risk, potentially impacting financial soundness and operational stability.	Including market risk, credit risk, and liquidity risk, which are managed based on risk appetite and tolerance. At the same time, we do not engage in high-leverage or high-risk investments, lending funds to others, providing endorsements or guarantees, or trading in derivative financial instruments. We also follow “Operating Procedures for Derivatives Trading,” “Operating Procedures for Loaning of Funds to Others,” “Operating Procedures for Making Endorsements and Guarantees,” and “Operating Procedures for Acquisition or Disposal of Assets.” All of these activities are announced and reported in accordance with the law.	Effective financial risk monitoring reduces the risk of funding disruptions, enhances capital scheduling flexibility, and improves credit rating stability, thereby enhancing the company’s financial resilience and investor confidence in the market.
Business Ethics Risk	If employees are involved in bribery, illegal political contributions, unethical behavior, or violations of ethical standards, it will seriously damage the Company's reputation, trust, and customer relations, and they may face legal penalties and major business losses.	The Company has established a “Code of Ethical Conduct,” “Code of Ethical Management,” and “Integrity Management and Professional Ethics Norms,” requiring strict compliance by all Board members, top management, and employees. In addition, new hires are required to sign a “Service Agreement” upon joining. Additionally, a reporting system for improper conduct has been established, providing employees, customers, and suppliers with a channel to file grievances or submit anonymous reports.	Establishing clear codes of conduct and effective complaint mechanisms strengthens the organization's ethics culture while reducing the risk of violations and disputes.
Information Security Risk	Unauthorized access, malicious attacks, or social engineering scams targeting the Company’s information systems, network equipment, or terminal devices could result in business disruptions, confidential data leakage, loss of customer trust, and significant financial losses.	Based on ISO 27001, the Company has established an information security management system. Through the “Information Asset Inventory List” and the “Vulnerability and Threat Assessment Form,” the Company conducts regular reviews of its information architecture and equipment, including network activities, devices, servers, terminals, security settings, and anti-phishing measures.	It can effectively prevent unauthorized access, information security attacks, and data leakage risks, and further enhance corporate information governance maturity. In addition, information security measures enable the Company to meet regulatory requirements and customer audit standards, thereby strengthening its competitiveness in securing orders.
Labor Human Rights and Ethics Risk	Failure to adequately protect labor rights and implement human rights and ethical principles may lead to labor disputes, damage to reputation, and legal liabilities, ultimately impacting the workplace atmosphere and the Company’s sustainable image.	Formulated the “Regulations for Labor and Ethical Risk Assessment” and conduct annual labor and human rights due diligence to prevent and mitigate existing or potential risks, ensuring compliance with regulations and alignment with international human rights standards.	This helps prevent workplace exploitation and mistreatment, and improves employee well-being and loyalty.
OHS, Environment, Energy Risk	Failure to properly control the production process, equipment operation, or service process of products may have an adverse impact on the health and safety of operators or the environment.	Establishing a "Corporate Sustainable Development Procedure" involves regularly conducting risk impact assessments according to standards such as GRI, SASB, TCFD, CDP, or other industry benchmarks. Additionally, the ESG Sustainability Committee meets every quarter to track and address non-financial risks.	Prevent occupational accidents and environmental pollution, protect employee health and work safety, improve process stability, and minimize the risk of violating environmental and safety regulations.

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Risk topics	Impact and influence	Corresponding measures	Risk-benefit
Sustainability management risks	Failure to address international sustainability standards and non-financial risks could lead to reputational issues and stakeholder concerns regarding environmental, social, and governance factors, potentially impacting access to capital and long-term competitiveness.	Establishing a "Corporate Sustainable Development Procedure" involves regularly conducting risk impact assessments according to standards such as GRI, SASB, TCFD, CDP, or other industry benchmarks. Additionally, the ESG Sustainability Committee meets every quarter to track and address non-financial risks.	The introduction of international sustainability standards can enhance enterprises' resilience in addressing ESG risks, improve the quality of non-financial information disclosure, build trust among investors and stakeholders, and further strengthen competitiveness in the capital market and opportunities for international cooperation.
Procurement and Supplier Risk	The concentration of raw material supply sources and incomplete management procedures may affect production stability and customer delivery commitments due to supply interruptions, quality issues, or delivery delays, resulting in operational disruptions and reputational damage.	Establish regulations such as the "Supplier Management Procedure" and "Procurement Management Procedure" to classify and manage inventory and risk factors for both production and non-production raw materials. Furthermore, we evaluate key materials to find a second supplier to maintain flexibility and minimize the risks associated with centralized procurement.	Comprehensive supply management and risk classification mechanisms ensure raw material stability and quality consistency, increase procurement flexibility, and prevent risk accumulation from single sourcing, thereby enhancing customer confidence in fulfillment.
Quality Risk	Abnormal product quality during R&D, design, or process management can lead to customer complaints, returns, and decreased brand trust, ultimately impacting customer relationships and market competitiveness.	We have established a quality risk management system in accordance with ISO 9001, covering product development, project management, and process monitoring. Through management reviews, we identify quality risks and opportunities, ensuring that relevant operations comply with the Company's quality policy and standards, and that effective improvement measures are taken.	Through product development and process quality monitoring, we can effectively reduce quality defect rates, promote product quality standardization, further solidify our brand image, and enhance customer loyalty.
Intellectual property and legal compliance risks	Departmental operations that violate laws and regulations, or failure to adequately protect intellectual property rights, may lead to legal liabilities, patent disputes, trade secret leakages, and brand damage, impacting corporate operations and innovation strategies.	Formulated the "Legal Compliance Management Procedures" to ensure operational compliance with laws and regulations, planned patent strategies based on the "Intellectual Property Right Management Procedures", handled patent applications and risk assessments, and reduced legal compliance deficiencies and intellectual property risks.	Through legal compliance and intellectual property protection, we can prevent legal disputes, asset losses, and damage to business trust, thereby enhancing our competitive advantage and market position in the professional field.
Business continuity risks	In the event of a major disaster, pandemic, information security incident, supply chain disruption, or other emergencies, production and operations may be suspended, personnel may be unable to respond promptly, information systems may fail, or customer delivery may be delayed.	The Company has established a "Business Continuity Management Procedure" in accordance with ISO 22301, and has planned for backup venues, alternative suppliers, and emergency notification mechanisms. Regular drills and training are implemented to improve post-disaster response and rapid recovery capabilities, ensuring uninterrupted operations.	A sound contingency and backup plan ensures a swift response to emergencies, maintaining personnel coordination and resource scheduling flexibility to expand the enterprise's recovery capabilities and long-term resilience.

3.5 Ethical Management and Legal Compliance

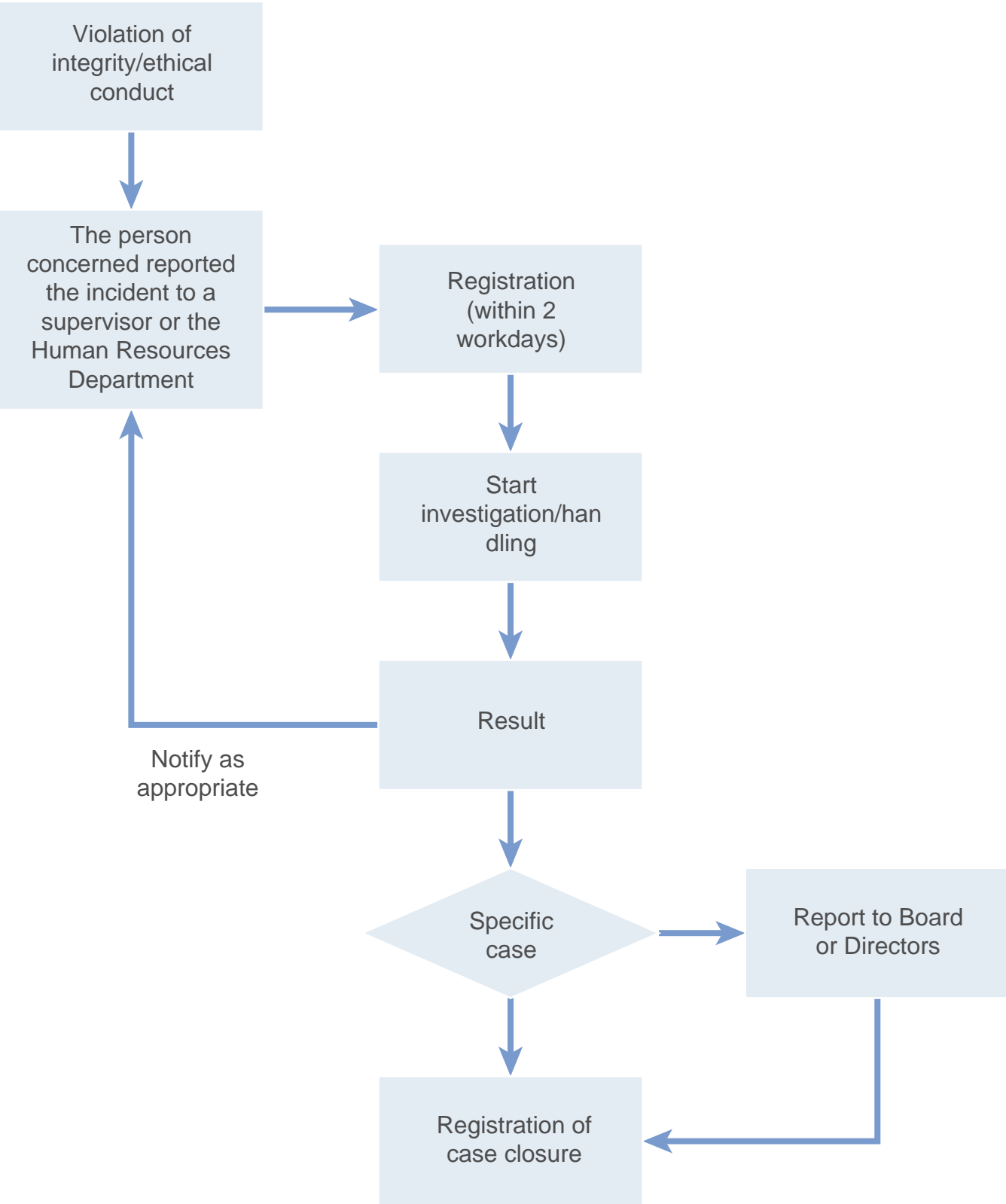
- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
- 3.5 Ethical Management and Legal Compliance**
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Professional ethics

Upholding integrity as a core value in our business operations, we are committed to fostering a culture of ethical management, sound corporate governance, and sustainable development. To this end, we have established the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct" to serve as guiding principles for all employees' professional conduct and decision-making. We also referenced the Responsible Business Alliance (RBA) Code of Conduct, among other standards, to align our corporate practices with international benchmarks. To implement integrity and ethics in various human resources and operation management processes, the Company has also formulated internal regulations including "Ethical Corporate Management and Business Ethics Regulations", "Human Resources Management Procedures", "Labor and Ethics Risk Assessment Management Regulations", and "Personal Data Protection Management Regulations". Audit and evaluation mechanisms have been introduced to conduct regular monitoring and review implementation. Furthermore, the Company manages fraudulent behavior, prevents conflicts of interest, and mitigates anti-corruption risks. To encourage internal and external personnel to voluntarily disclose misconduct, anonymous reporting channels are available to protect the rights of whistleblowers and ensure incidents are handled appropriately. As of the end of 2024, the Company had not received any complaints regarding unethical behavior or illegal conduct, demonstrating concrete results in its promotion of ethical management and implementation of professional ethics.

Organization and Governance	<ul style="list-style-type: none">The HR Department is responsible for promoting and implementing ethical corporate management, including policy promotion, education and training, and complaint handling.Board of Directors reporting mechanism: At least one report is submitted annually, with the most recent on November 12, 2024, which was approved by the Board of Directors for continued implementation.
Education and Promotion	<ul style="list-style-type: none">In 2024, a total of 1,845 participants—including 1,750 in-service employees and 95 new hires—took part in education and training on ethical corporate management, professional ethics, and anti-corruption.In 2025, we plan to formally introduce the concepts of diversity, equity, and inclusion (DEI) into our organizational development strategy and integrate them with the RBA Code of Conduct to create a more inclusive and sustainable workplace culture.
System Execution and Commitment	<ul style="list-style-type: none">Signing of service contracts with new hires: All 264 employees have completed signing, achieving a 100% completion rate.A total of 388 employees (21.3% of the workforce) were required to report conflicts of interest, and 100% complied, including new hires and key personnel.Supplier management: Signing the Integrity Commitment LetterResponsible Business Alliance (RBA): Incorporate the RBA Code of Conduct as a foundation for management.
Complaint and Whistleblowing Mechanism	<ul style="list-style-type: none">Whistleblower reporting email: whistleblower@mpi.com.twToll-free reporting hotline: 0800-888-089
Risk assessment and internal control	<ul style="list-style-type: none">Labor and ethical risk assessment: 1,700 employees were assessed on 61 items, all of which were at the lowest risk level.RBA risk assessment mechanism: Conduct ethical and human rights risk assessments of internal departments and suppliers.
Information disclosure and communication	<ul style="list-style-type: none">Disclosure to the public and stakeholders: The Ethical Corporate Management Best Practice Principles and implementation results are disclosed on the official website and the MOPS, and also included in the ESG Sustainability Report on a regular basis.

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



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. **Operations and Governance**
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance**
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

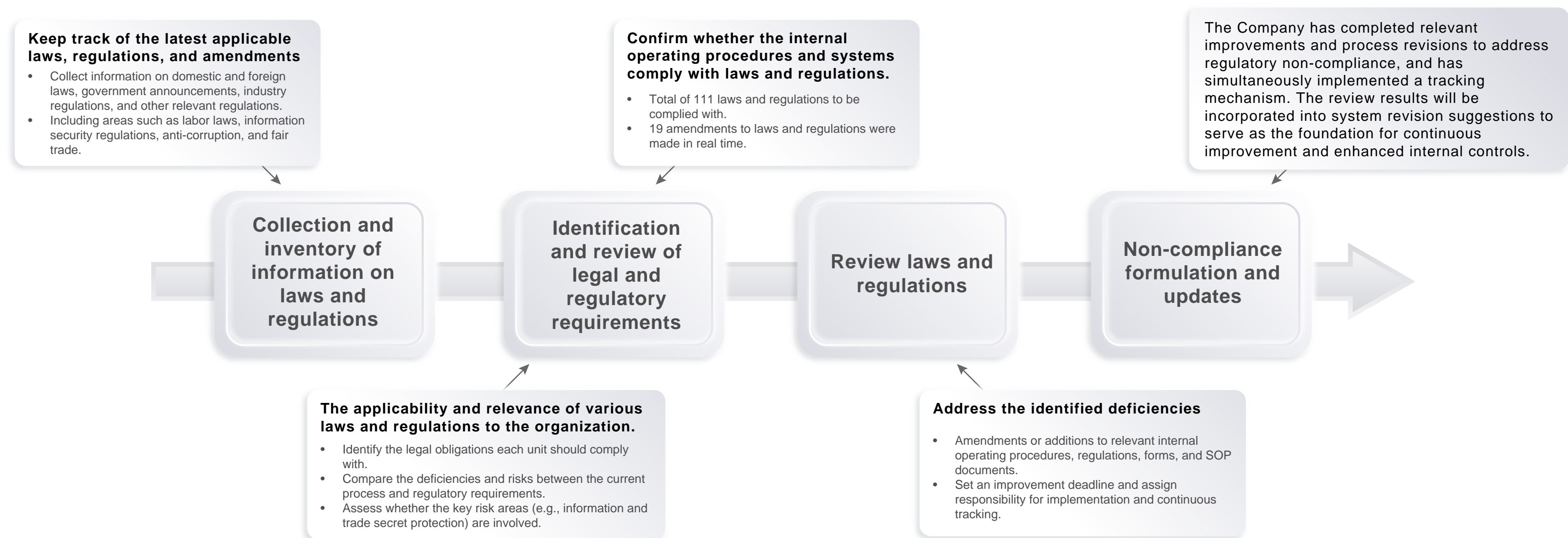
Appendix

Ethical governance and anti-corruption enforcement mechanism

MPI Corporation continues to promote its anti-corruption management mechanism, establishing a comprehensive fraud prevention system and internal control processes to prevent risks such as fraud, bribery, and improper exchange of interests. The Company requires all employees, directors, and stakeholders to comply with relevant laws and regulations and corporate ethical principles. Upon employment, all employees sign service contracts agreeing not to engage in any corrupt practices. To reinforce the anti-corruption culture, the Company conducts annual training on ethical management and anti-fraud to enhance employees’ ability to identify legal compliance and ethical risks, and strengthens supervision and promotion for high-risk positions (such as procurement, accounting, and sales, etc.). The Company has also established anonymous grievance and reporting channels to protect the rights of whistleblowers and set up an audit unit to regularly audit high-risk transactions. MPI Corporation has also incorporated an anti-corruption risk assessment mechanism, referencing the ISO 37001 Anti-Bribery Management System, to revise its "Ethical Corporate Management and Business Ethics Regulations" and identify potential fraud risks faced by business units within the annual audit plan. The Company also promotes the signing of Integrity Commitment Letter for suppliers and external partners, and incorporates ethical clauses into contracts to extend the concept of ethical management to the overall value chain. In addition, the Company has referred to international standards such as the United Nations Convention Against Corruption and the RBA Code of Conduct, continuously tracking the development trends of global anti-corruption regulations and working towards establishing a digital and systematic risk reporting and control platform to create a corporate culture of integrity, transparency, and responsibility.

Legal Compliance

To implement corporate governance responsibilities and reduce legal compliance risks, a robust regulatory compliance management system has been established, along with the "Legal Compliance Management Procedures." This system identifies relevant laws and regulations, provides system-based compliance notifications, and ensures that all departmental operations adhere to government laws and regulations. The Company has established a set of legal compliance procedures. A dedicated unit regularly compiles and inventories the latest applicable laws and regulations, conducts legal identification and compliance reviews, and then confirms whether departmental operations need to be adjusted or reinforced through a legal review process. For identified nonconformities, the Company will initiate regulatory revision and updates to ensure alignment between internal systems and current laws and regulations, and to strengthen system implementation. Finally, through cross-departmental education and training and promotional campaigns, we enhance employees’ awareness of legal compliance issues and further foster a culture of compliance within the organization. The Company has introduced a quarterly compliance audit and a regulatory change alert mechanism to help each department stay informed of relevant regulatory updates in a timely manner, fully implementing the compliance principles of “prevention, timely correction, and continuous improvement,” and reduce potential operational and reputational risks stemming from violations of laws and regulations.





- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. **Operations and Governance**
 - 3.1 Corporate Governance
 - 3.2 Intellectual Property Management
 - 3.3 Information Security
 - 3.4 Risk Management
 - 3.5 Ethical Management and Legal Compliance**
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Legal compliance implementation status

Legal compliance-related events	2024 execution details
Total monetary losses as a result of legal proceedings associated with intellectual property regulations	No violation of laws and regulations. In addition, a civil and criminal case has been filed against a former employee for violation of the Trade Secrets Act, and is currently under trial, and a cumulative provisional attachment bond of NT\$80,550 thousand has been deposited. This event does not affect MPI Corporation's operations. Please refer to the 2024 Annual Report for details.
Incidents of significant non-compliance with environmental, safety, and energy regulations (resulting in fines exceeding NT\$1 million)	
Total monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	
Incidents of non-compliance with product and service safety regulations	
Incidents of non-compliance with marketing communications regulations	
Incidents of non-compliance with information privacy regulations	
The Company was listed as a defendant in a lawsuit filed by the Securities and Futures Investors Protection Center	
Major losses resulting from significant breaches of the internal control system or substantial penalties imposed by the competent authority	
Other matters not in compliance with corporate governance principles, including but not limited to insider trading, market manipulation, false financial reporting, asset stripping, ownership disputes, tax evasion, and violations of corporate governance regulations, that have been subject to significant administrative penalties by the competent authorities, searches, prosecution, or criminal conviction by judicial authorities.	No violations of laws and regulations.

4. PRODUCT INNOVATION AND QUALITY ASSURANCE

4.1 Scope of Operations

4.2 Competitive Strengths

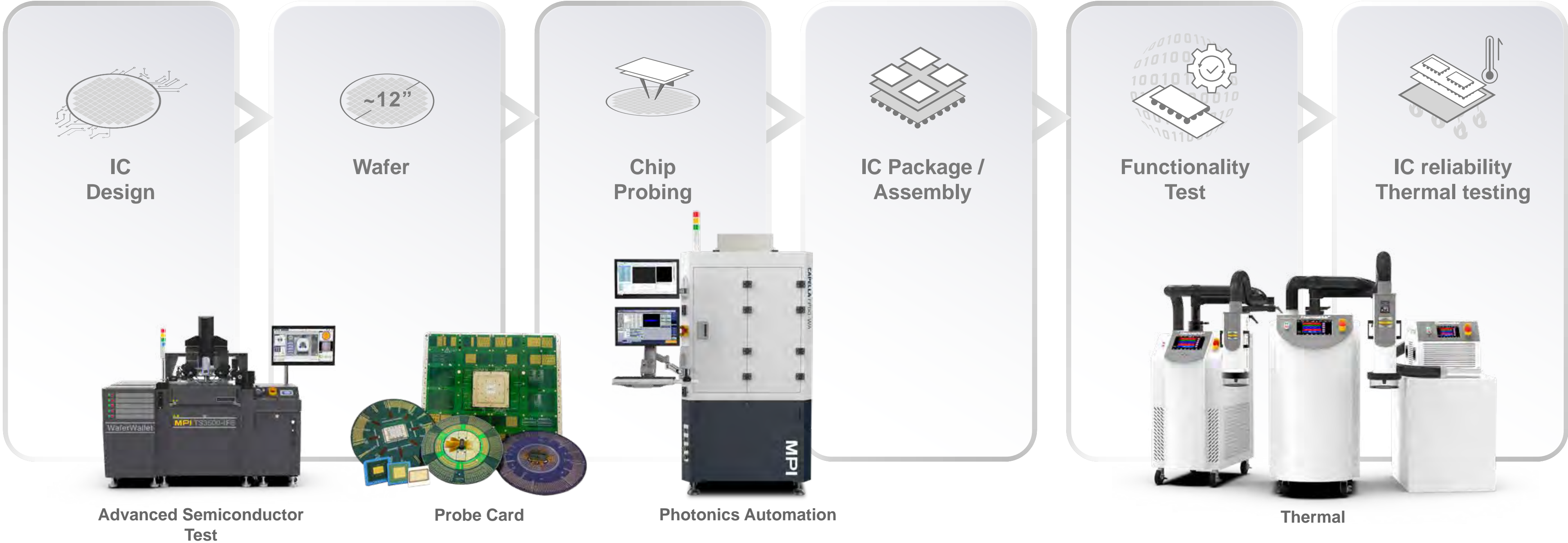
4.3 Development Strategy and Innovative R&D

4.4 Quality Management and Product Services



4.1 Scope of Operations

MPI is a global leader in the design and manufacturing of testing solutions. The main products and services can be divided into two categories: wafer probe cards and semiconductor equipment. As a downstream supplier in the IC packaging and testing segment of the industry supply chain, MPI operates under a B2B business model, and its products are not sold to the end-consumer market, nor or they circulated to consumers by being incorporated into customer products. Our sales markets are distributed across Taiwan, the United States, Japan, Europe, and China. Our customer base includes industries such as wafer foundries, IC design, packaging and testing, optical communication, optoelectronics, automotive, aerospace, fiber optics, and electronic components. MPI Corporation provides comprehensive testing solutions, with products and services applied across the entire spectrum from IC design to reliability and functional testing.



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. **Product Innovation and Quality Assurance**
 - 4.1 Scope of Operations**
 - 4.2 Competitive Strengths
 - 4.3 Development Strategy and Innovative R&D
 - 4.4 Quality Management and Product Services
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. **Product Innovation and Quality Assurance**
 - 4.1 **Scope of Operations**
 - 4.2 Competitive Strengths
 - 4.3 Development Strategy and Innovative R&D
 - 4.4 Quality Management and Product Services
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

Product purpose and function introduction

Wafer probe cards

The measuring interface at the wafer probing stage is the bridge between the wafer to be tested and the probing device. It is widely used on the wafer level probing for logic components, memory components and LCD driver components.

Wafer probe cards for testing (LCD Driver IC Final Test)

Functions as a post-packaging test interface, serving as the signal transmission bridge between the LCD Driver IC, tape, and the test machine.

Vertical probe card and MEMS probe card

The measuring interface at the wafer probing stage is designed for the wafer probing and need for flip-chip products.

Semiconductor die testing equipment

It is used to test the optical properties of the die and perform data analysis for the bin value after the optoelectronic semi-conductor wafer is manufactured.

Optoelectronic semiconductor die testing and sorting equipment

It is used on sorting dies based on their optoelectronic properties after the optoelectronic semiconductor die is tested.

Automatic AOI equipment

It is used on sorting dies based on their optoelectronic properties after the optoelectronic semiconductor die is tested.

Thermal

We offer advanced, precise, and convenient-to-use thermal testing equipment and thermal testing solutions. They are applicable for production and research-related temperature testing solutions.

Engineering Probe Systems

We offer a wide range of engineering probe systems to meet the specific requirements of different markets and applications. They include the component characteristics measure for modeling, failure analysis, design validation, IC engineering, wafer level reliability test, and the special requirements for MEMS, high power, RF, and mmWave component tests.

RF probes

The TITAN™ RF probe series, featuring a patented probe blade design and microelectromechanical systems (MEMS) manufacturing process, provides excellent visual angles and low contact impedance, even on difficult-to-detect materials like aluminum, demonstrating extremely high contact consistency. The industry-leading calibration software QAlibria and verified calibration substrates realize the industry standard and advanced calibration methods to provide solutions for RF measurement and calibration.

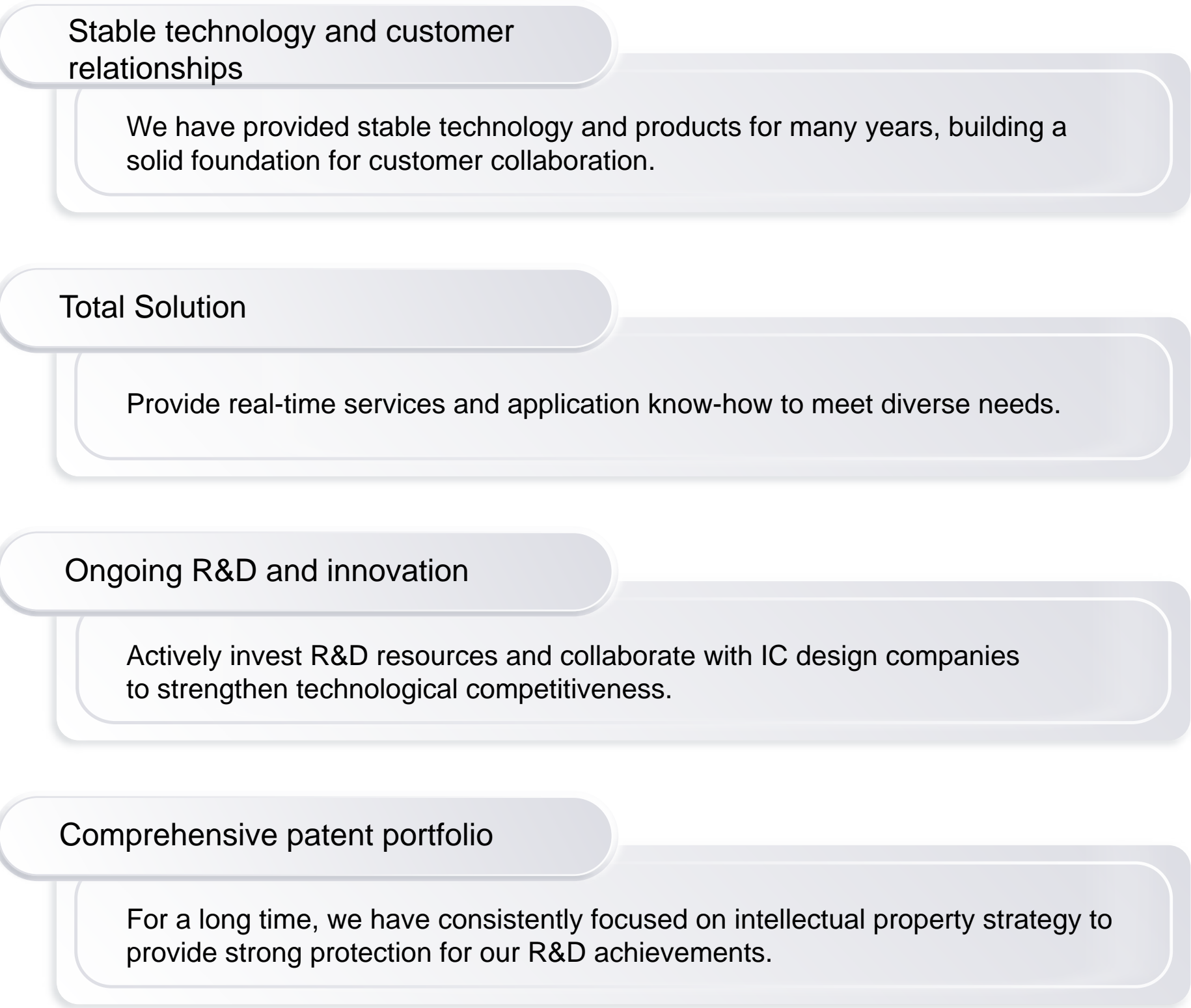
- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. **Product Innovation and Quality Assurance**
 - 4.1 Scope of Operations
- 4.2 **Competitive Strengths**
- 4.3 Development Strategy and Innovative R&D
- 4.4 Quality Management and Product Services

- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

4.2 Competitive Strengths

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

Competition Niches



Favorable factors

- a. High product quality and stability have been recognized by major domestic and foreign manufacturers, successfully establishing a place in the supply chain.
- b. Possess R&D capabilities and talent, and proactively plan future industrial strategies.
- c. High pin count/high-speed transmission demands are driving product upgrades, featuring advanced design capabilities.
- d. Possess core automation technology to enable quick changeovers that address diverse customer demands.
- e. Comprehensive sales and service channels enable real-time market feedback and strengthen competitiveness.

Cutting-edge technology applications

- a. Precision mechanical motion characteristic technology
- b. Micro-signal detection technology
- c. High-frequency environment and measurement technology
- d. Temperature control and thermal management technology
- e. High-level integration of optical, electronics, and automation

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

4.1 Scope of Operations

4.2 Competitive Strengths

4.3 Development Strategy and Innovative R&D

4.4 Quality Management and Product Services

5. Responsible Value Chain

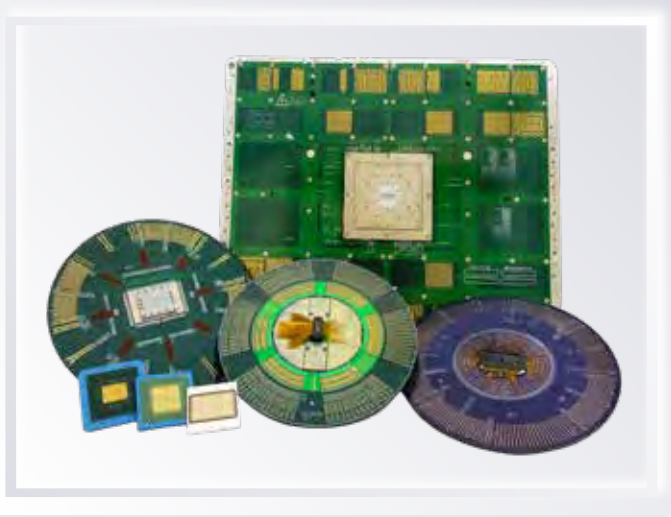
6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

Product sales categories

MPI Probe Card



Probe Card Testing

- Advanced vertical probe card
- Cantilever probe card
- Mounting board (MLO and MLC)
- One-stop high-end wafer testing solution

MPI Advanced Semiconductor Test



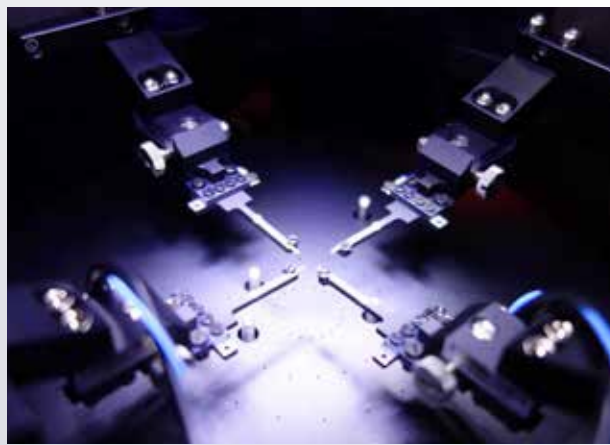
Advanced Semiconductor Test

- Manual, semi-automatic, and fully automatic engineering probe systems
- 26 to 220 GHz RF and mmWave probe card
- Touch probe card system control software
- RF calibration software

MPI Photonics Automation

Photonics Automated Testing

- Wafer probers/die probers
- Photoelectric measuring system
- Die sorting equipment
- AVI automated optical inspection equipment



MPI CELADON™



High-Performance Engineering Testing

- High-performance engineering testing probe card
- High-performance transmission line
- Adjustable multi-point rail system
- Cryogenic wafer-level testing

MPI Thermal

Thermal testing

- Temperature impact air flow test equipment
- Sealed temperature test chamber
- Local temperature cycling test chamber
- Refrigeration equipment



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. **Product Innovation and Quality Assurance**
 - 4.1 Scope of Operations
 - 4.2 Competitive Strengths**
 - 4.3 Development Strategy and Innovative R&D
 - 4.4 Quality Management and Product Services
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

Product Introduction: Wafer Probe Cards

Probe card

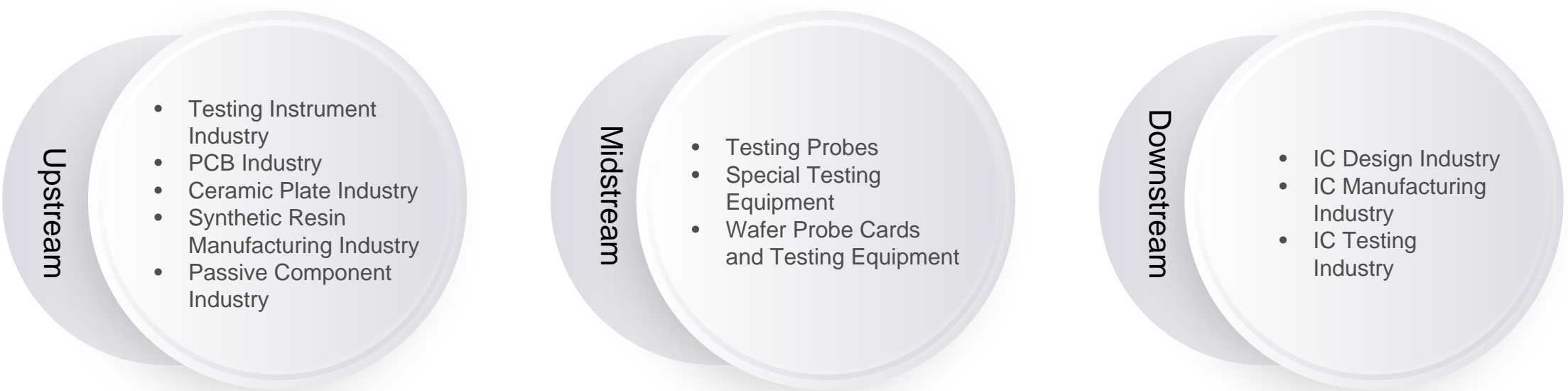
Advanced One-Stop Wafer Sort Test Solutions

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

Wafer Probe Card Manufacturing Process



Probe card supply chain



0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

4.1 Scope of Operations

4.2 Competitive Strengths

4.3 Development Strategy and Innovative R&D

4.4 Quality Management and Product Services

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Product introduction: Semiconductor equipment

- **Photonics Automation**

Wafer/Device Automated Probe, Test & Measurement, Sort and Inspection

The Company is a market leader in the development of wafer/device automated probing, test and measurement, and sorting and inspection solutions, serving the optoelectronics, semiconductor, and laser industries. The Company’s four major strategic markets include optical sensing, optical communication, micro displays, and LED applications. Provide comprehensive product solutions, including wafer probers, die probers, die sorting equipment, AVI optical inspection equipment, and highly integrated software solutions. MPI PA's leading technology has been deployed in over 13,000 testing devices worldwide and operates around the clock.

- **Advanced Semiconductor Test**

Engineering Probe Systems and RF Probe Products

The Senior Semiconductor Testing Department provides a variety of engineering probe card systems, covering manual, semi-automatic, and fully-automatic models, and supports RF probe cards with frequencies ranging from 26 to 220 GHz, along with the exclusive RF calibration software QAlibria®. Its main application areas include RF and mmW testing, component characteristics analysis (for modeling and process development), high power testing, wafer-level reliability verification, failure analysis, IC engineering and design verification, silicon photonics, MEMS, signal integrity analysis, Load Pull and RF Noise, and other advanced testing needs.

- **Thermal test**

Localized Hot and Cold Air Stream Systems

Environmental Temperature Test Solutions

The ThermalAir series of temperature forcing systems provides advanced heating and cooling technology and is specially designed for localized temperature testing applications. This system can perform accurate temperature control at the test point. The ThermalAir airflow system utilizes high-precision measurement standards, significantly enhancing operational convenience during thermal testing and reducing energy consumption by 50%. Key models are also certified by third-party inspections, including RoHS. In addition, the ThermalAir system is equipped with a complete thermal adapter and a compact test chamber, serving as a convenient alternative to large temperature chambers or liquid temperature control tanks.

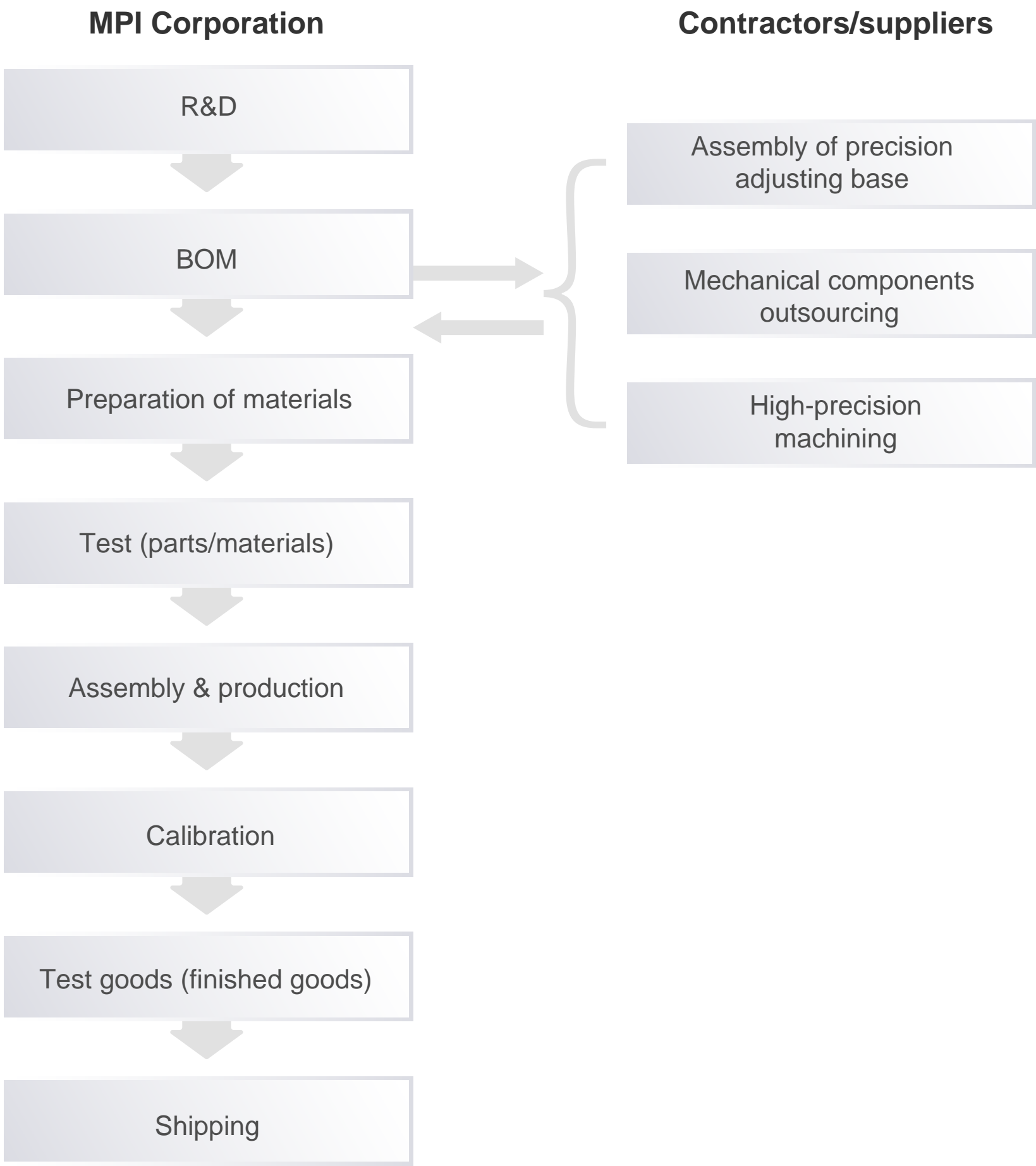
- **High-performance engineering testing (Celadon)**

Ultra High Performance Probe Cards

Celadon Systems are designed and manufactured for the semiconductor industry to produce high-performance probe cards, establishing the industry standard for single- and multi-point testing applications in extreme current, voltage, and high/low-temperature environments. Celadon's probe card operates across a wide temperature range from 4K to 600°C, delivering extremely low leakage current and exceptional precision. Our impact-resistant ceramic patent design ensures long-term reliability and easy maintenance.

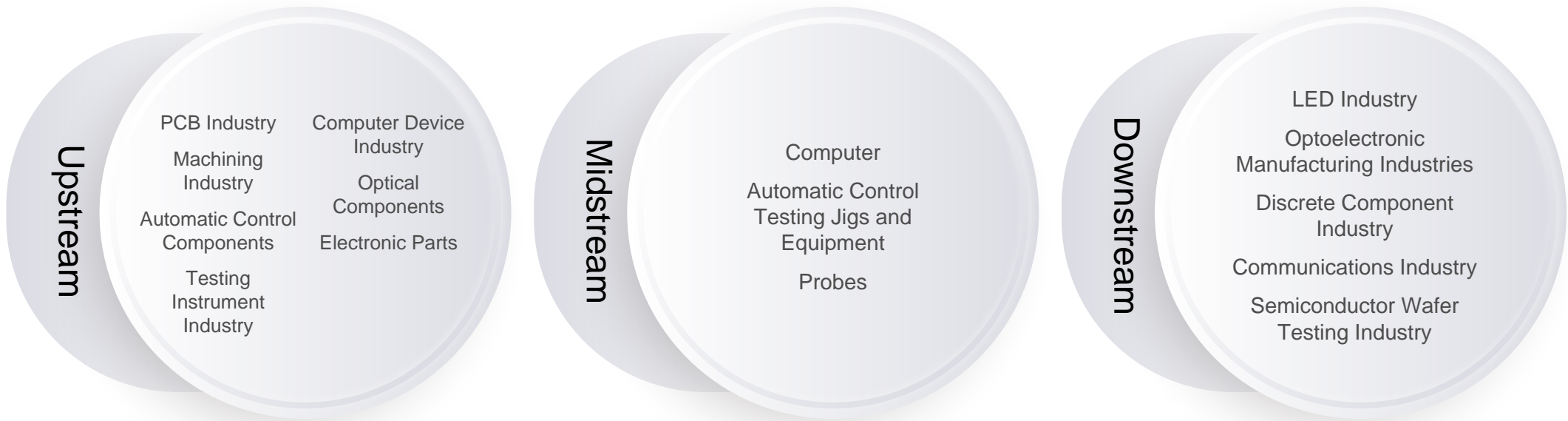
- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. **Product Innovation and Quality Assurance**
 - 4.1 Scope of Operations
 - 4.2 Competitive Strengths**
 - 4.3 Development Strategy and Innovative R&D
 - 4.4 Quality Management and Product Services
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Semiconductor equipment manufacturing process



Semiconductor equipment supply chain

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



0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

4.1 Scope of Operations

4.2 Competitive Strengths

4.3 Development Strategy and Innovative R&D

4.4 Quality Management and Product Services

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

4.3 Development Strategy and Innovative R&D

In the face of the rapid development of the global microelectronics industry and its diversified application fields, MPI Corporation is actively investing in innovative R&D and refining its technology to develop forward-looking, high value-added products and solutions. The semiconductor industry demands a high level of testing precision, reliability, and efficiency. Technology innovation is regarded as the common driving force behind corporate growth and customer success. For this reason, MPI Corporation continues to launch testing platforms and equipment modules that align with market trends and future needs by integrating internal resources. The following development strategies are implemented to maintain a competitive advantage:

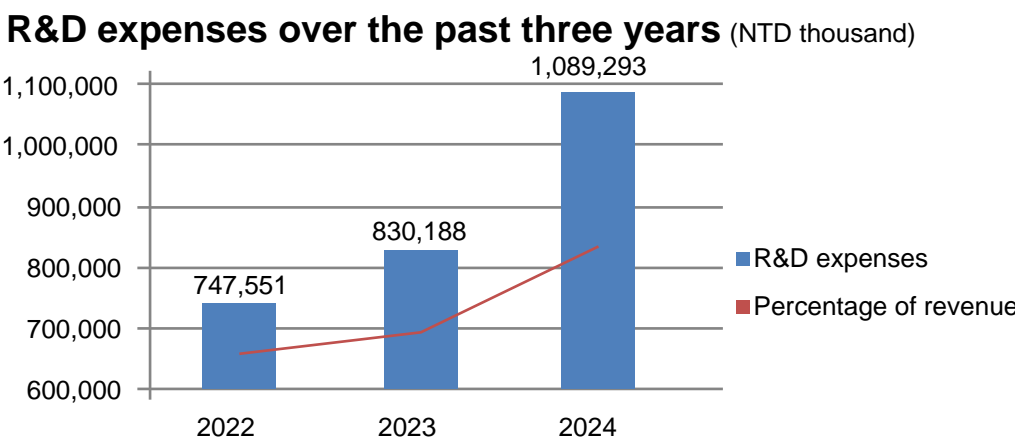
Strategic themes	Key content
High-end IC process and packaging	Develop a new wafer-level fine-pitch technology to meet the demands of miniaturization and advanced packaging.
AI high-speed computing applications	Developing probes with high current endurance and a full-card architecture to meet the high-speed transmission demands of next-generation AI
High-temperature and high DUT count probing	Develop high-temperature, large coverage, and high-pin-count probe card technology
Multilayer organic substrates and high-layer PCBs	Continue to improve fine line width and spacing and develop high-layer PCB technology.
Semiconductor optoelectronic and automation equipment	Focus on optical communication(Optical Communication, Silicon Photonics)sensing,(Perception & LiDAR)Micro display,(Micro Display)compound semiconductor(LED, GaN, SiC)For these four major industries, we offer automated equipment with high optical, mechanical and electrical integration for the measurement, sorting, optical inspection of short pulsed, high voltage and high current in environment of various temperatures Our primary development objective is to create an innovative mass production technology Turnkey Solution while simultaneously integrating generative AI large language models.(LLM)Develop a software sharing platform for automated systems to accelerate and simplify the design process and improve industrial automation efficiency.
Component thermal testing series	Develop under-desk cooling and heating systems and IC contact temperature control solutions, strategically expanding a diversified product portfolio to meet the growing demands of AI applications.
Semiconductor engineering testing	Strengthen high-frequency, high-precision measurement capabilities to enhance accuracy and ease of operation, and expedite engineering experiments.

Major R&D Achievements in 2024

Results
<ul style="list-style-type: none">Development plan of AI chip high-speed test probe card (224Gbps PAM4)Development of high-pin count MEMS probe card for high-performance computing processor IC testingHigh-precision, high-vibration AVI testing platformHigh-speed PAM4-100G component optical and RF characteristics measurement systemPico level light intensity and low current measurement systemChip level and package level silicon photonic component testing and automated inspection system

Innovation and R&D

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



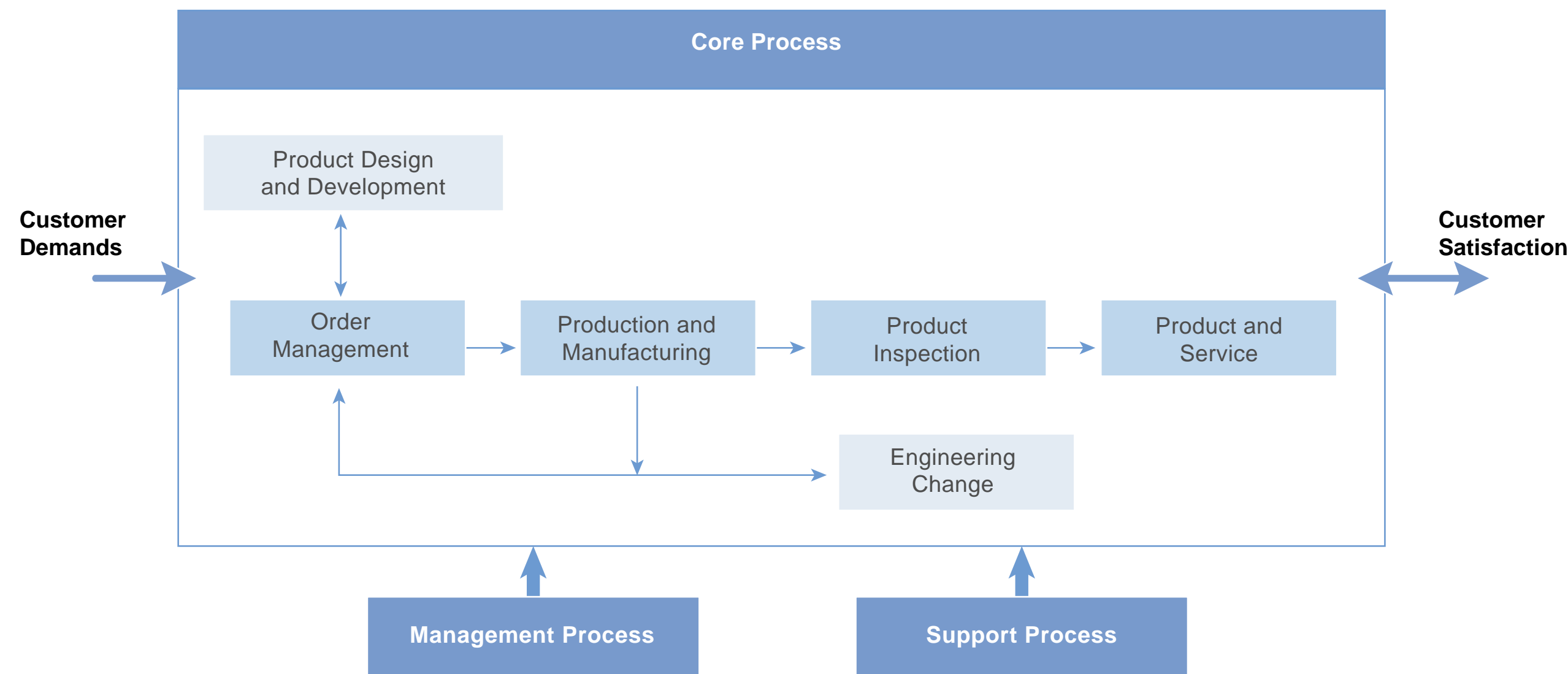
Major future R&D projects

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

R&D Project	Key factors to success of R&D	Status	Anticipated expenses in the future	Mass Production Schedule
3D packaging process Micro bump test solution	<ul style="list-style-type: none">Micro-electromechanical structure design capabilities	In design and development	NT\$150 million	2026
High speed (PAM4-448Gbps) vertical probe card	<ul style="list-style-type: none">Electricity and structural design ability	In early research	NT\$150 million	2026
Communication component high frequency optoelectronic signal test system (O/E & E/O test)	<ul style="list-style-type: none">High frequency optical signal optical coupling technologyHigh-frequency photoelectric signal measurement circuit calibrationIntegration of high-frequency measurement instrumentsUltra-low noise probe card systemPrecision force feedback high frequency probe technology	NT\$50 million	NT\$50 million	2026
Wafer-level reliability testing system (VCSEL, SiPh)	<ul style="list-style-type: none">High-precision wafer probe stationWafer-level probe card manufacturing technologyMulti-channel current source design technologyHigh-energy temperature control system	NT\$30 million	NT\$30 million	2025
Silicon photonics packaged optical waveguide tube property measurement system	<ul style="list-style-type: none">Silicon photonics package sorting technologyHigh-needle-count probe card point measurement applicationHigh-precision and high-speed optical coupling technologyOptical waveguide tube property measurement technology	NT\$20 million	NT\$20 million	2025

4.4 Quality Management and Product Services

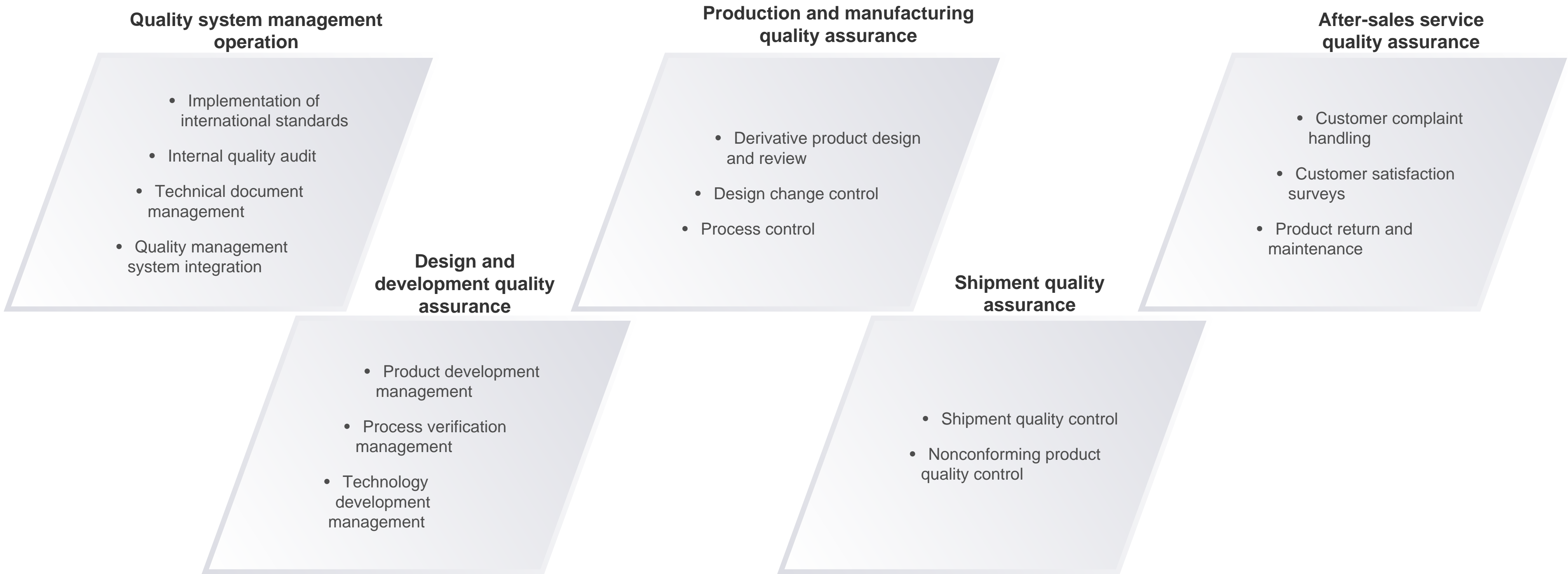
MPI Corporation has obtained ISO 9001 international quality management system certification since 2001, and continuously refines its process improvement, quality control, and service management mechanisms based on the Plan-Do-Check-Act (PDCA) cycle to enhance operational efficiency and quality consistency. The promotion of the quality management system is centered on “leadership” and implemented according to the Company’s operational strategy and goals. Management sets quality goals through a top-down process, requiring each department to ensure all products, processes, and services meet international standards and customer expectations. The Company also undergoes annual audits and reviews by third-party certification bodies to ensure the effective operation and continuous maintenance of its quality system. For its core products—wafer probe cards, LED/wafer probing platforms, and temperature detection systems—MPI Corporation continues to invest in R&D and manufacturing optimization, introducing advanced process technologies and testing equipment. By applying precision manufacturing, the Company enhances product performance with higher precision, reliability, and stability. In addition, to meet the diverse needs of customers, the Company also offers a range of customization options and comprehensive after-sales services to assist customers with effective product implementation and optimization of usage. The Company is committed to complying with relevant laws and regulations and international standards, and continues to provide high-quality products and integrated services to fulfill its sustainable commitments to customers, stakeholders, and society.



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. **Product Innovation and Quality Assurance**
 - 4.1 Scope of Operations
 - 4.2 Competitive Strengths
 - 4.3 Development Strategy and Innovative R&D
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. **Product Innovation and Quality Assurance**
 - 4.1 Scope of Operations
 - 4.2 Competitive Strengths
 - 4.3 Development Strategy and Innovative R&D
 - 4.4 **Quality Management and Product Services**
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Quality Management Systems (QMS)



Laboratory Accreditation and Technology Certification

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

5. RESPONSIBLE VALUE CHAIN

5.1 Customer Service

5.2 Supply Chain Management

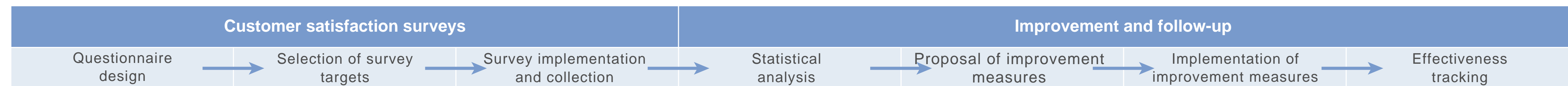
5.3 Responsible procurement



0.	Introduction
1.	About MPI
2.	Sustainable Development
3.	Operations and Governance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
5.1 Customer Service	
5.2	Supply Chain Management
5.3	Responsible Procurement
6.	Environmental Protection and Practices
7.	Friendly Workplace
Appendix	

5.1 Customer Service

Customer Satisfaction Survey Procedure

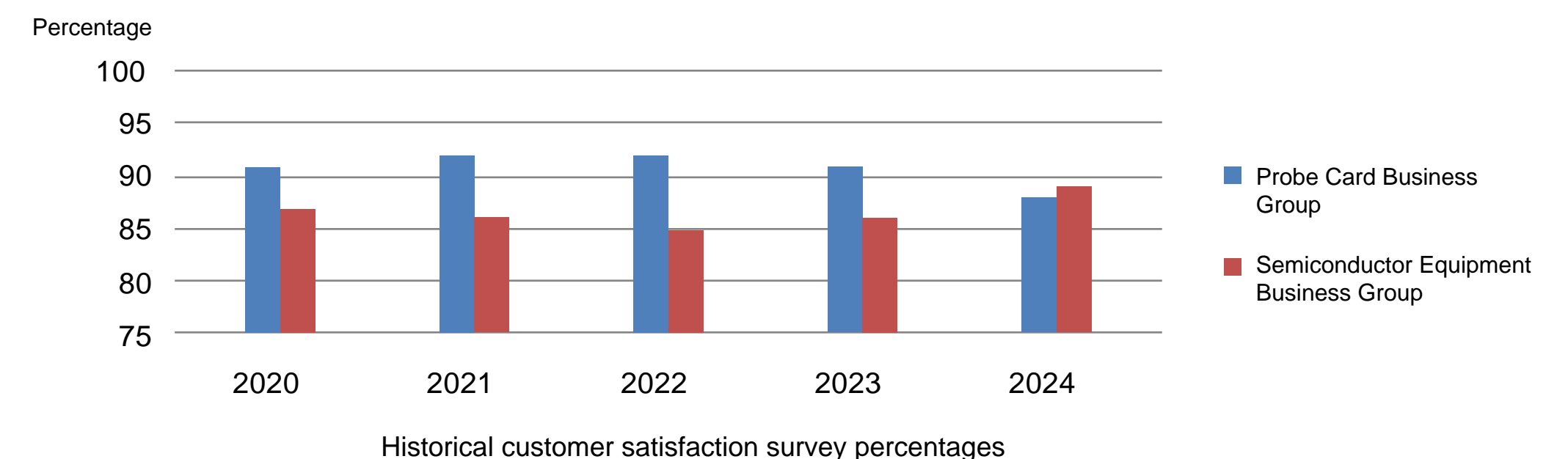


To assess overall customer satisfaction with its products and services, the Company conducts an annual customer satisfaction survey. This survey targets the top five to ten key customers, or other representative major customers, using a variety of methods, such as face-to-face visits, online questionnaires, and telephone interviews, to enhance response rates and ensure representative feedback. The survey covers four key dimensions: "Product Quality", "Delivery Lead Time and Handling Efficiency", "Sales Support and Professionalism", and "Customer Service and Communication". It aims to comprehensively collect and understand customer feedback, enabling the Company to deliver products and services that better meet customer needs, continuously improve based on customer concerns, and ultimately enhance customer competitiveness. In addition to satisfaction surveys, we continue to strengthen communication and connection with customers through monthly meetings, quarterly meetings, irregular customer visits, and technology exchange activities. This not only enhances customer trust and willingness to cooperate, but also enables the development of more customized solutions aligned with industry trends. By collaborating closely with customers, we proactively understand their potential needs and future plans, thereby establishing long-term partnerships.

The survey covers four main aspects

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

The customer satisfaction survey for the last five years shows that both the probe card products and semiconductor equipment products business groups have maintained a level of 85% or higher (target $\geq 85\%$).



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
 - 5.1 Customer Service
 - 5.2 Supply Chain Management
 - 5.3 Responsible Procurement
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Customer Rights and Complaint Mechanism

“Protection of Customer Rights and Product Safety”: MPI Corporation values the impact of its products and services on customer health, safety, and information transparency, and views the protection of customer rights as a core responsibility for the sustainable operation of the Company. The Company has established relevant internal management systems and communication mechanisms for the product life cycle stages (including product development, production processes, delivery, and subsequent technical services) to ensure that the products and information provided meet quality, safety, and compliance requirements. In terms of customer health and safety, MPI Corporation has implemented strict IQC inspection, process control, and OQC inspection procedures in accordance with the ISO 9001 quality management system and its internal product safety regulations. It also provides clear technical labeling and instructions for items with potential safety concerns (e.g., electrostatic protection, laser equipment, high-temperature components, etc.). For delivered products, we regularly monitor quality issues and customer complaints. In accordance with standard operating procedures (SOP), we analyze complaints, implement corrective actions and responses, and develop preventive measures to safeguard customer safety and rights.

“Product Information Transparency and Labeling”: In terms of marketing and product labeling, MPI Corporation is committed to providing accurate, complete, and transparent information in external communications, and prohibits any form of deceptive marketing, false labeling, or concealment of facts. All product information is labeled with the model number, technical parameters, test specifications, precautions, and shipping tracking numbers, assisting customers in correct understanding and application. The Company also ensures that product labels subject to special regulatory controls comply with all applicable requirements. In the event of any discrepancies or changes, customers are promptly notified and the necessary corrective actions are implemented. In addition, we place strong emphasis on customer satisfaction with our services, as well as their perceptions of our corporate image, brand value, and service quality, while offering comprehensive product solutions and a diverse range of innovative products.

“Customer Complaint Mechanism and After-sales Service”: Dedicated units are assigned to product development and design, production and delivery, and maintenance services, with the objective of delivering prompt and reliable service. As for customer complaints and feedback, the Company has established diverse channels, including a customer service email, a sales contact point, and a technical support mechanism. It also has a defined response time and process for assigning responsibility. All customer complaints will be recorded in the system for classification, tracking, and improvement, and regularly compiled as a reference for quality and design improvements.

Customer Service and Technical Support Mechanism	To respond to potential issues, technical consultation, or additional functional requirements after product delivery, MPI Corporation has established a comprehensive customer service and technical support mechanism. This includes systematic management, cross-department collaboration, and standard operating procedures, along with clearly defined handling responsibilities and service mechanisms. Based on practical operation, we have formulated the "Product After-Sales Service Handling Procedures" and "Equipment Customer Needs Management Procedures" to provide standardized processing pathways and timeframe, ensuring immediate and effective responses to customer issues. Through cross-departmental collaboration, the customer service, sales, and technical support units will initiate corresponding workflows based on the case attributes.
Product Customer Complaint Handling Process	When customers raise product-related complaints or issues, MPI Corporation initiates the product complaint handling process according to standard operating procedures. First-line customer service or the designated business contact will accept and categorize the complaints based on the type of issue for subsequent handling. We value the risks and potential improvement opportunities identified in customer feedback. Therefore, cases that frequently occur or have a broad impact are included in the quality abnormality management system, triggering a cross-departmental improvement meeting mechanism to ensure effective problem resolution and prevent recurrence. All customer complaints will be fully documented in the information system, and regularly categorized and analyzed to generate statistical data for continuous quality improvement, design optimization, and enhanced customer satisfaction.
2024 Customer Complaint Handling Description	For example, regarding return merchandise authorizations (RMA), a total of 22 cases were received throughout the year. Of these, 16 have been closed, five are still being monitored, and one has entered the problem analysis stage. Improvement and response measures will be implemented in accordance with standard operating procedures.

After-sales Service Management Procedure



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
 - 5.1 Customer Service
 - 5.2 Supply Chain Management
 - 5.3 Responsible Procurement
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

5.2 Supply Chain Management

MPI mainly produces two categories of products: probe cards and semiconductor equipment. The composition of raw materials is diverse and covers most of the materials specified by customers. Supply chain management is a key factor for the Company’s business continuity and product quality stability. As of the end of 2024, MPI has cooperated with over 6,000 suppliers. Suppliers are an important partner of MPI, and they adhere to the principle of mutual trust and mutual benefit, working together to ensure a stable supply of raw materials through close collaboration. At the same time, they strengthen quality, delivery lead times, and innovation capabilities to support the Company’s continuous growth and customer satisfaction. To implement systematic supply chain management, MPI Corporation has established differentiated management processes based on the attributes of different materials, supplier characteristics, and procurement regions, including supplier screening, qualification review, annual evaluation, and a continuous improvement mechanism. During the selection of new suppliers, the Company strictly reviews their quality systems, delivery lead time, and environmental, social, and governance (ESG) practices, incorporating risk identification considerations. Regular performance evaluations are conducted for existing suppliers, and based on the results, guidance or removal recommendations are issued to strengthen supply chain quality and resilience. The Company is also actively promoting a sustainable procurement policy, gradually incorporating environmental and human rights considerations into its procurement standards, and encouraging suppliers to adopt specific actions such as energy saving and carbon reduction, reducing packaging materials, and conducting due diligence to foster a sustainable supply chain.

Supply Chain Management

Suppliers are key partners in MPI's business operations and continued development. We are committed to establishing a sustainable and responsible supply chain management system. To ensure that procured materials meet the required specifications and supply management standards, MPI adopts differentiated processes and management approaches based on the attributes of materials, supplier characteristics, and procurement regions. This enables us to achieve the objectives of sustainable supply chain management while meeting customer expectations. Based on ISO 9001 quality management system as the management foundations, the "Supplier Management Procedure," "Supplier Management Operation Guide," as well as other relevant regulations and forms are developed to implement an effective and continuously improving supplier management model. At the same time, we comply with ISO 14001 Environmental Management Systems and ISO 17025 Testing and Calibration Laboratories Management System and RBA principles to conduct tiered management and evaluation of suppliers, including new supplier audits, annual performance evaluations, and key supplier audits, to ensure quality, delivery lead time, cost, and service performance meet the standards. For suppliers failing to meet our requirements, we adopt a follow-up improvement approach and adjust our procurement strategies as deemed necessary. MPI Corporation signs relevant commitment documents with suppliers, including confidentiality agreements, ESH commitments, and RBA code of conduct compliance, to implement supply chain sustainability management, ensure suppliers meet quality and sustainability standards, and promote ESG development with partners.



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
 - 5.1 Customer Service
 - 5.2 Supply Chain Management
 - 5.3 Responsible Procurement
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

To effectively manage a large number of suppliers, MPI Corporation categorizes them into three tiers based on qualifications and capabilities: "new suppliers," "existing suppliers" (qualified suppliers), and "key material suppliers." Different management approaches are applied to each tier, with key material suppliers, who are important partners of MPI Corporation, subject to a supply chain sustainability management framework built around the RBA Responsible Business Alliance and ISO international standards. This framework includes business continuity, information security risk assessment, and environmental impact investigations. Suppliers identified as high-risk will have their procurement strategies adjusted, including assessing the possibility of developing a second supplier (2ndsource), reducing order volume, or increasing safety stock. This is to ensure that key suppliers comply with MPI Corporation's sustainability management requirements and meet customer supply chain management needs.

Procurement Management

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

New Suppliers	Existing suppliers	Critical Material Suppliers
<ul style="list-style-type: none">Basic capability assessmentsAudit of specific suppliersSigning of relevant responsibility commitments (e.g., integrity and anti-corruption)	<ul style="list-style-type: none">Quarterly and annual evaluationsISO environmental management for specific suppliersTesting laboratory evaluations for specific suppliers	<ul style="list-style-type: none">Information security and business continuity risk assessmentEnvironmental impact surveysSigning of the RBA Commitment LetterSelect suppliers to perform quality checks, RBA audits, and conflict mineral investigations.

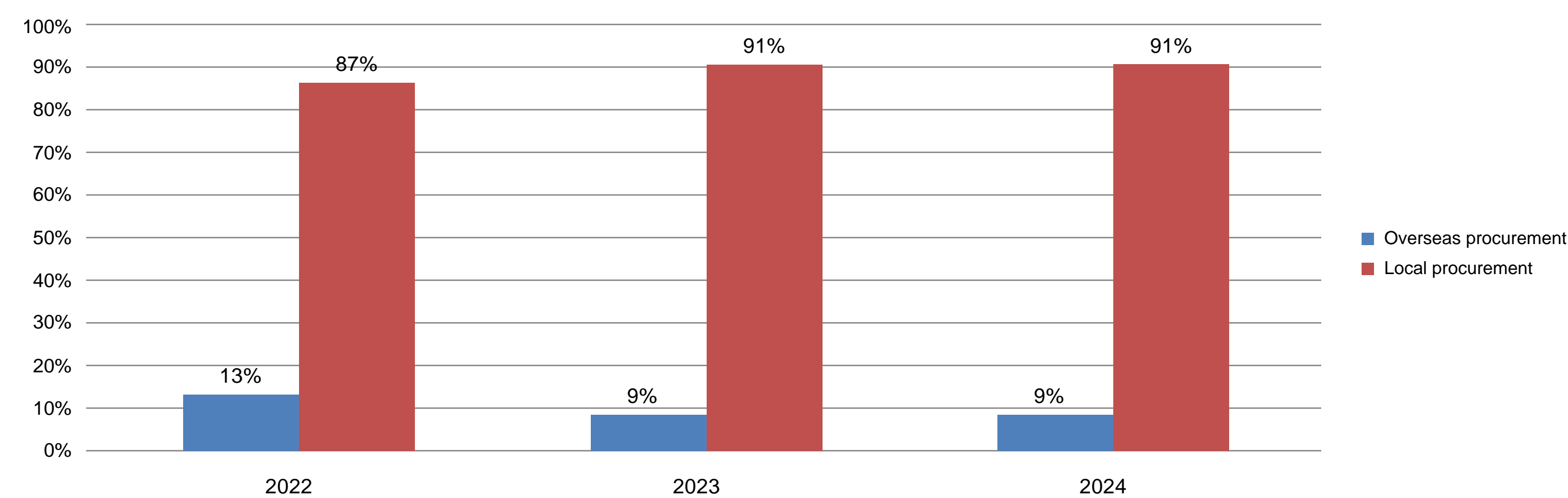


- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
 - 5.1 Customer Service
 - 5.2 Supply Chain Management**
 - 5.3 Responsible Procurement
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Local procurement

In addition to focusing on metrics such as quality, delivery, and cost, incorporating “local procurement” into procurement decision-making will strengthen supply resilience and reduce the carbon footprint. Through cooperation with local suppliers, the Company can reduce logistics distances, shorten delivery cycles, and improve communication efficiency and real-time collaboration with suppliers, effectively enhancing overall operational agility and risk response capabilities. In the face of global supply chain uncertainty, MPI Corporation focuses on the stability and diversity of its local supply networks. In practice, local Taiwanese suppliers accounted for 87% of total procurement in 2022, while foreign suppliers made up the remaining 13%. As the local supply chain matures, the proportion of procurement from local suppliers further increased to 91% in 2023 and 2024, while procurement from foreign suppliers decreased to 9%. In addition to reducing the risk of global supply disruptions, stable cooperation and technology exchange assist local suppliers in enhancing their quality systems and management capabilities, ultimately achieving mutual growth within the supply chain. Supplier decisions are reviewed from a sustainability perspective, with emphasis on partnering locally with environmentally and socially responsible suppliers and embedding ESG principles into procurement to advance corporate sustainability and local co-prosperity.

Percentage of procurement by region



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
 - 5.1 Customer Service
 - 5.2 Supply Chain Management
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

5.3 Responsible Procurement

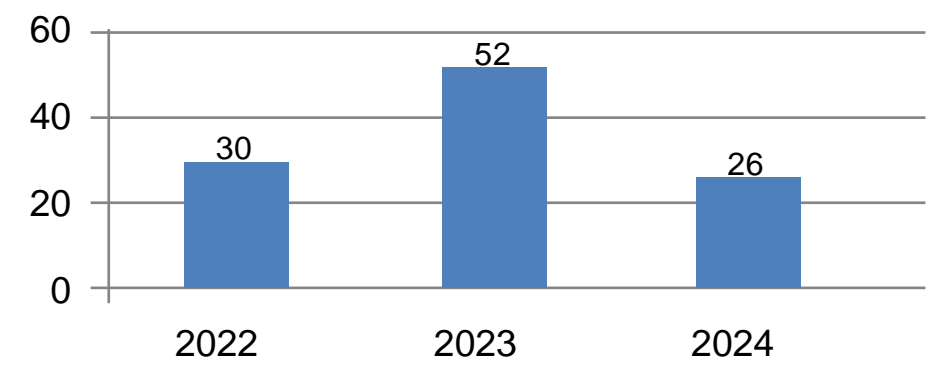
To achieve its sustainable supply chain management goals, MPI Corporation is committed to sourcing products that meet customer needs while also addressing the three major aspects of environmental protection, social responsibility, and corporate governance. In accordance with domestic and international regulations, the Company's supplier responsibility management system requires suppliers to act with integrity and adhere to legal and sustainability standards. Based on the "Business Sustainable Development Policy," "Ethical Corporate Management Best Practice Principles," and the Responsible Business Alliance Code of Conduct (RBA CoC), MPI Corporation complies with local laws and regulations and promotes them throughout its supply chain to foster socially responsible and environmentally conscious partners. The evaluation key points include environmental impact risk, ethical management, non-use of hazardous substances, non-use of conflict minerals, and information security, among others. MPI Corporation will be subject to audits and evaluations, due diligence, and document review. Suppliers are further required to cascade these requirements to their upstream vendors. In the event of any violations or concealment of relevant facts, MPI reserves the right to terminate or dissolve business relationships and seek compensation for associated losses. These measures safeguard supplier compliance with social responsibility obligations. We will enhance suppliers' performance regarding social responsibility and environmental issues, which will help reduce potential operational risks and control the negative impacts of problematic suppliers. In 2024, environmental and social risk assessments and management were conducted for the supply chain. No major negative environmental or social impacts were identified among suppliers, and no collaborations were terminated due to negative impact incidents.

Environmental and occupational safety management

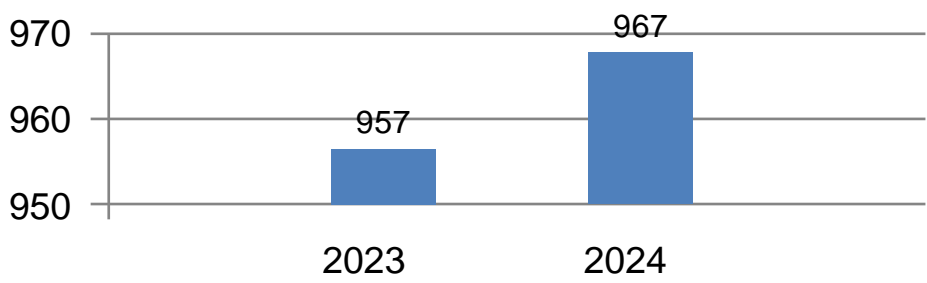
To build a safe, sustainable, and compliant supply chain system, suppliers entering the Company's factories to perform engineering, construction, or services must comply with international management standards and the Company's internal regulations to minimize potential risks to the environment and personnel health. In accordance with the standard requirements of ISO 45001 occupational health and safety and ISO 14001 environmental management systems, all contractors must sign a "Workplace Safety and Environmental Commitment Letter" before entering the site. This includes agreeing to MPI Corporation's relevant operational rules and safety and environmental guidelines, which is a key part of our pre-entry contractor management process. To ensure consistency and implement the environmental, safety, and health management system, the Company conducts annual environmental impact assessments of key material suppliers and high-risk third-party contractors, covering eight areas: waste disposal, energy use, chemical management, noise emissions, operational safety, safety training, protective equipment, and emergency response. As of the end of 2024, MPI has completed the signing and review of environmental safety commitments with 967 suppliers, establishing a rigorous supplier management mechanism and gradually realizing its sustainable supply chain goals of low risk, low impact, and green cooperation.



Number of suppliers included in the annual environmental impact survey



Number of suppliers signing the EHS Commitment Letter



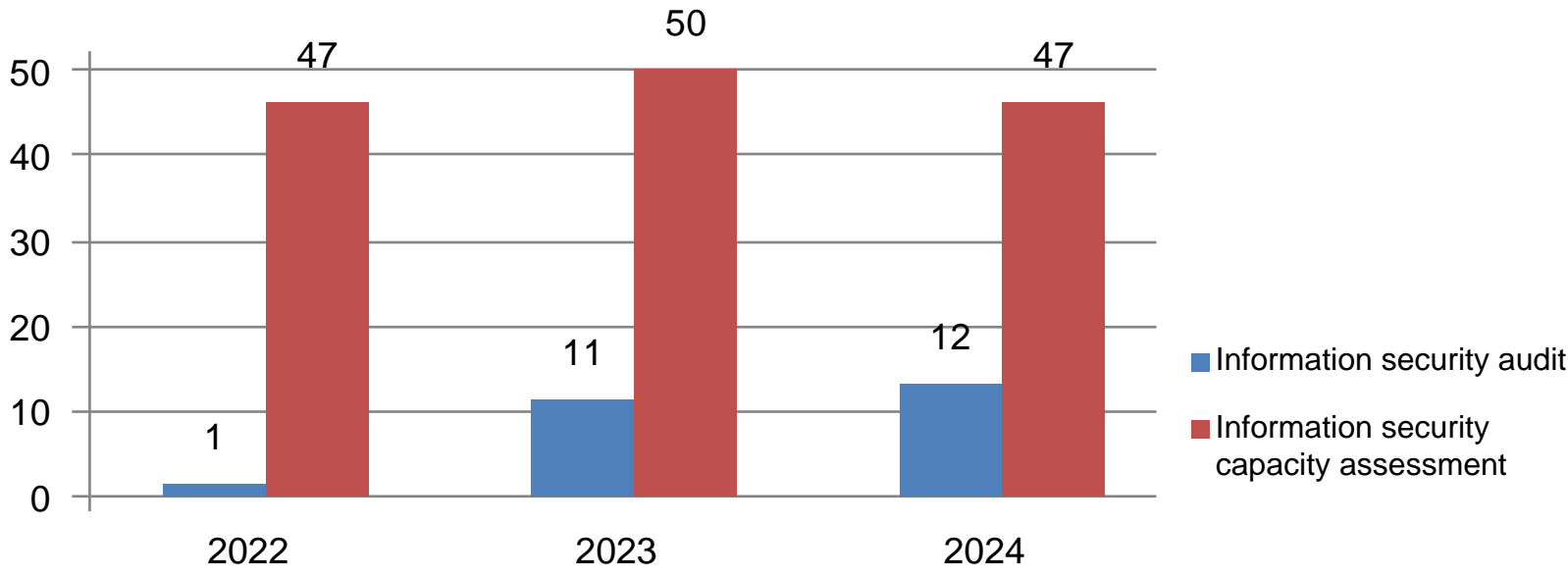
- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
 - 5.1 Customer Service
 - 5.2 Supply Chain Management
 - 5.3 Responsible Procurement
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Information Security and Trade Secrets

To maintain corporate operations and the security of confidential customer information, MPI Corporation has obtained ISO certification. The Company has passed 27001 information security management system certification and established a comprehensive information security and trade secret management system, covering information risk assessment, user access control, as well as trade secret classification and control. Suppliers, particularly those involved in key technologies or system integration collaborations, are required to comply with the MPI Information Security Policy and sign a Non-Disclosure Agreement (NDA) to jointly protect trade secrets and data security. Through ongoing monitoring and auditing of six key risk areas, MPI Corporation can identify potential information security risks, minimize data breaches or misuse, and safeguard Company and customer information throughout the supply chain.



Inspection Item	Measuring frequency	Target value
Key external supplier risk evaluation	Low-risk suppliers: Once every 3 years Medium- to high-risk suppliers: Annually High-risk suppliers: Annually	1. Key supplier risk assessment Q1 > 90%; Q2–Q4 reaching 100% 2. Key supplier NDA signing rate >90%



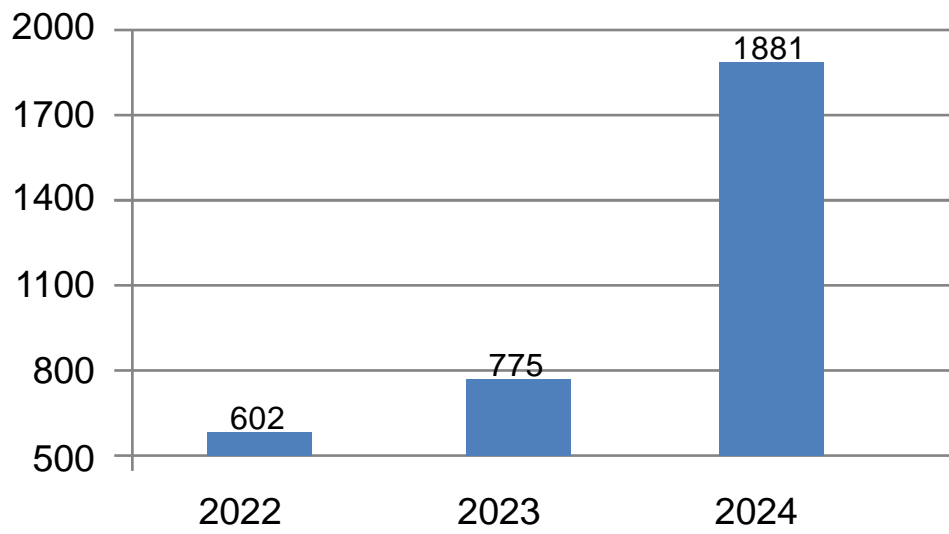
- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
 - 5.1 Customer Service
 - 5.2 Supply Chain Management
 - 5.3 Responsible Procurement
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
- Appendix

Integrity and Non-Corruption Policy

To strengthen corporate governance and establish a fair, transparent, and honest trading environment, and to prevent any fraud or improper trading behavior. For new suppliers, the Company requires signing an "Integrity Commitment Letter" to ensure they do not engage in practices such as accepting improper benefits, offering bribes, conducting false transactions, or improperly recruiting and employing personnel, thereby safeguarding the trust and compliance fundamental to the cooperative relationship. The Company has also established a supplier complaint hotline on its official website, providing necessary contact information and reporting channels to allow suppliers to report any violations or illegal conducts. Should a supplier engage in improper benefits, bribery, or other breaches of the integrity agreement, the Company will terminate the partnership and recover any illicit gains and associated contract damages. We will continue to hold ourselves and our supply partners to high ethical standards, working together to foster a clean, fair, and sustainable supply chain environment.



Number of suppliers signing the Integrity Commitment Agreement



Non-use Hazardous Substance Policy

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



0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

5.1 Customer Service

5.2 Supply Chain Management

5.3 Responsible Procurement

6. Environmental Protection and Practices

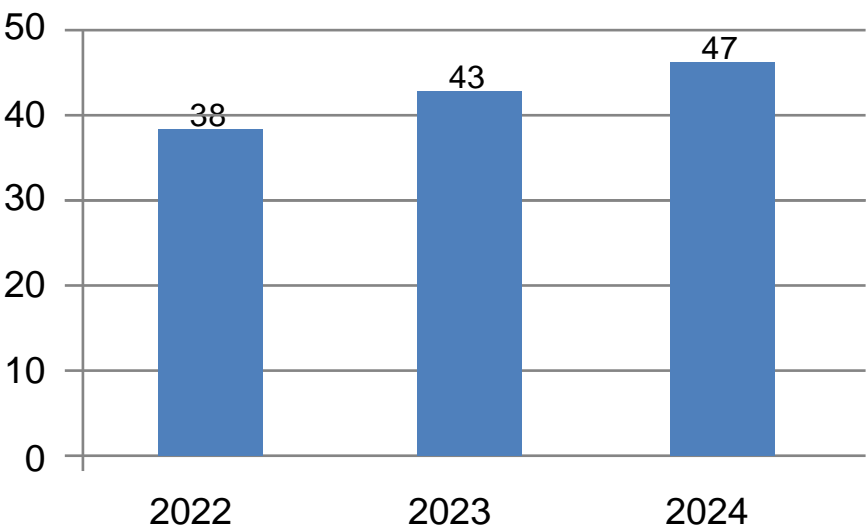
7. Friendly Workplace

Appendix

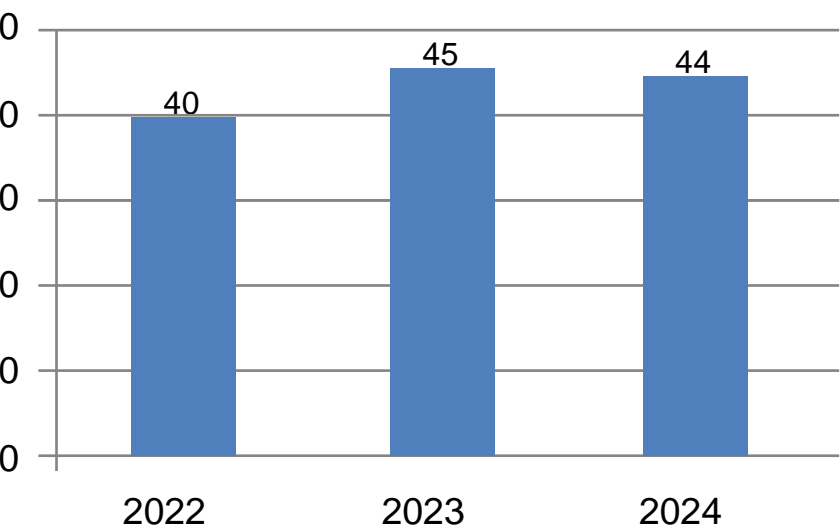
Non-Conflict Mineral Policy

MPI Corporation addresses the risks in raw material sourcing by paying close attention to conflict minerals, an issue of global concern. Conflict minerals refer to the minerals mined in situations of armed conflict or serious human rights violations. According to the Responsible Minerals Initiative (RMI) definition, the relevant regions primarily include the Democratic Republic of Congo (DRC) and its surrounding countries, as well as areas controlled by armed groups. Common conflict minerals include tin, tungsten, tantalum, and gold, collectively known as 3T1G, and further include raw materials such as cobalt, mica, and palladium, which are commonly used in the electronics and semiconductor industries. To ensure that the supply chain does not involve any exploitation, violence, or violation of human rights, MPI has formulated and implemented a "Non-use of Conflict Minerals Commitment." Specifically, partners involved in key raw materials and technologies are required to ensure that the products, components, and packaging materials they provide do not contain metals sourced from conflict mines. Suppliers are also required to actively disclose the source of raw materials and supply chain information, and to extend these regulations to their upstream suppliers for communication and implementation. If the supplier is verified to have violated the aforementioned regulations and provided products containing conflict minerals, MPI Corporation reserves the right to terminate the transaction or cooperation immediately and may seek legal recourse for damages depending on the severity of the violation. This policy demonstrates the Company's commitment to business ethics, human rights protection, and sustainable raw material procurement, with a zero-tolerance stance. We hope to work with our suppliers to jointly achieve a responsible supply chain.

Number of suppliers signing the Certificate for Non-Use of Hazardous Substances annually



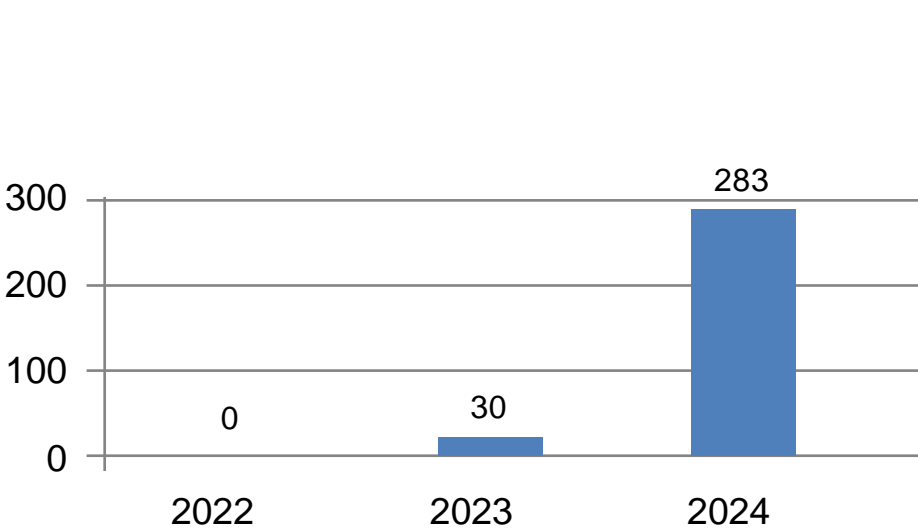
Number of suppliers signing the Non-Conflict Minerals Commitment annually



RBA Code of Conduct

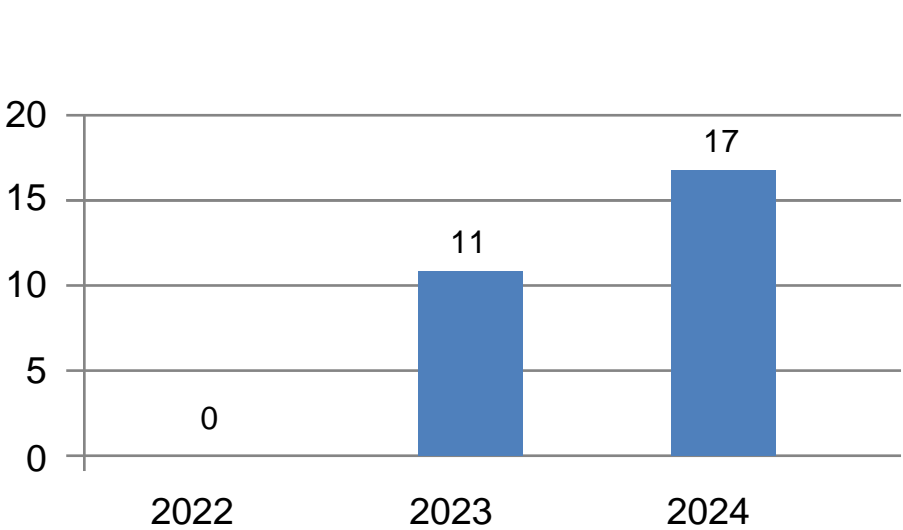
The RBA Code of Conduct has become a leading international industry standard in the electronics industry. It focuses on protecting labor rights, ensuring reasonable working conditions, treating workers humanely, and establishing ethical business practices based on honesty and transparency. To fulfill its corporate social responsibility and respond to the sustainable supply chain requirements of international customers, MPI Corporation has not only introduced and complied with the principles of the RBA Code of Conduct but also actively implemented a management mechanism for its suppliers. Since 2023, MPI Corporation has formulated and implemented the "Supplier Responsibility Business Alliance Code of Conduct Commitment Letter," clearly requiring suppliers to comply with the five major areas of the RBA Code of Conduct: labor, health and safety, environment, ethical norms, and management systems. To effectively improve promotional effectiveness and resource utilization efficiency, MPI Corporation initially focuses on key material suppliers related to probe cards as the first stage audit target, and plans to gradually expand to key material suppliers of other operation centers. To implement the supervision and management mechanism, in addition to requiring the signing of commitment letters, the Company also selects key material suppliers for written audits based on the RBA Validated Assessment Program (VAP) certification audit system. In 2025, the Company will conduct RBA on-site audits and conflict mineral investigations of suppliers. In the future, we will continue to enhance supplier compliance with the RBA Code of Conduct, conduct thorough due diligence, and broaden the scope of audits, working collaboratively to build a high-quality supply chain rooted in social responsibility and environmental sustainability.

Number of companies signing the RBA Code of Conduct Commitment



* The "RBA Code of Conduct Commitment Letter" was formulated and published in September 2023. Consequently, no statistical record exists for 2022.

Number of suppliers audited annually according to the RBA Code of Conduct



* The RBA Code of Conduct audit was first implemented in November 2023, using version 7.0 as the standard for a written audit. Consequently, no statistical record exists for 2022.

6. ENVIRONMENTAL PROTECTION AND PRACTICES

6.1 Climate actions

6.2 Energy management

6.3 Greenhouse Gas Management

6.4 Water resource and waste management



0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

6.1 Climate Actions

6.2 Energy Management

6.3 Greenhouse Gas Management

6.4 Water Resource and Waste Management

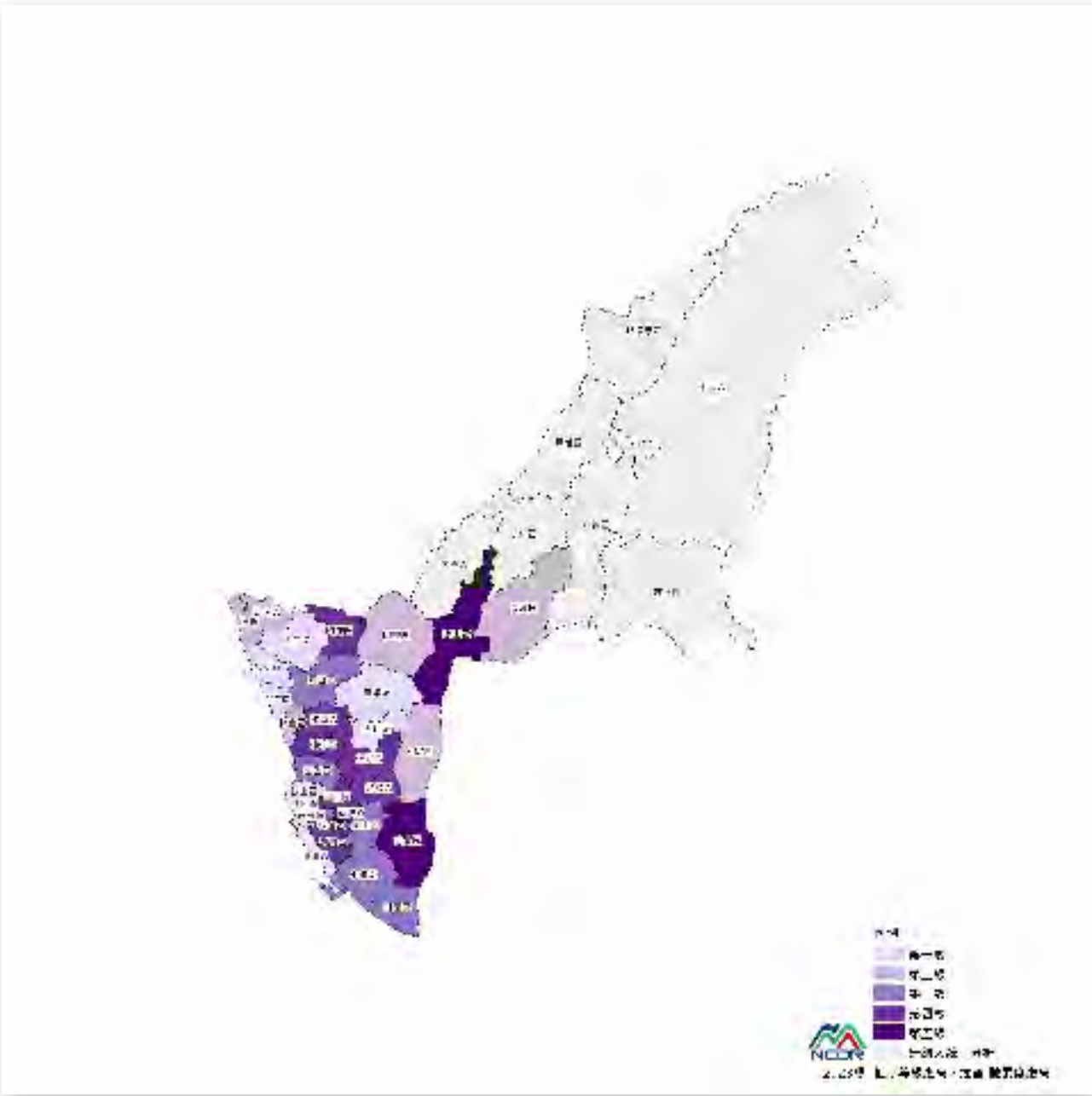
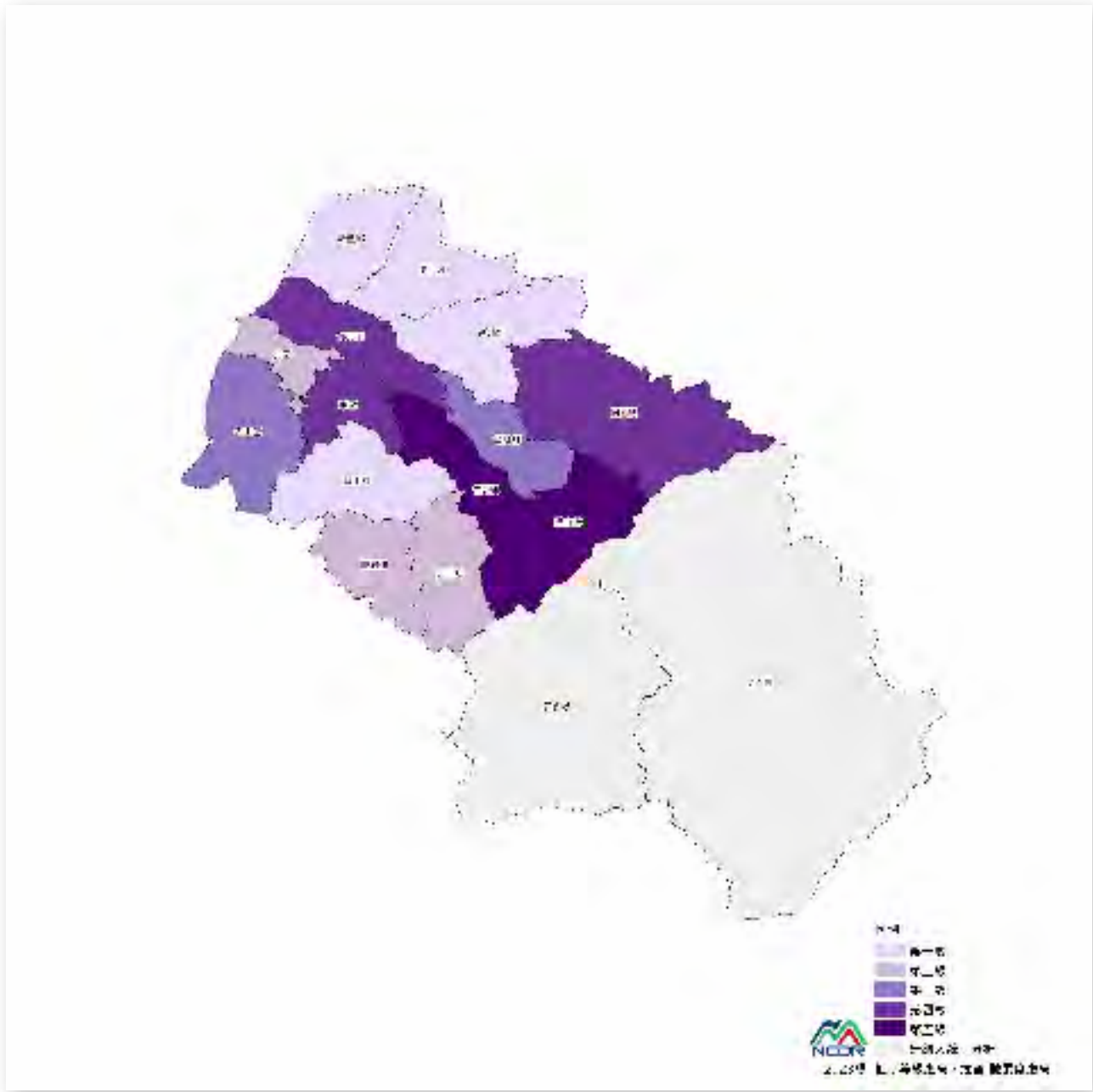
7. Friendly Workplace

Appendix

6.1 Climate Actions

In the face of the possible impact of climate change on operations, MPI Corporation has actively introduced international standards and structures to strengthen risk management and sustainable development capabilities. At the international industry level, the global semiconductor industry is also taking simultaneous action. A semiconductor industry association known as SEMI established the Semiconductor Climate Consortium (SCC) in 2022 and released the white paper “Transparency, Ambition, and Collaboration: Advancing the Climate Agenda of the Semiconductor Value Chain,” outlining five strategic directions: establishing a value chain emissions baseline, investing in low-carbon energy, emphasizing low-carbon manufacturing, addressing unresolved residual emissions, and strengthening carbon footprint management across the value chain. This indicates that the global semiconductor value chain is gradually forming a consensus and standard on carbon reduction, requiring suppliers to address climate change risks and develop transition strategies. On the other hand, the International Organization also updated its High Level Structure (HLS) in February 2024, formally incorporating climate change issues into the fourth chapter of the management system. This requires companies to clearly assess the risks and opportunities stemming from climate change when managing stakeholder needs and expectations. Through the ESG Committee and the Environmental Safety and Health Development Team, the potential hazards and vulnerabilities of disasters in Taiwan’s operating locations are evaluated based on the “Climate Change Disaster Risk Adaptation Platform.” Potential risks to the production or transportation stages, such as flooding, changes in rainfall patterns, and extreme shifts in climate patterns, are identified using the ISO 22301 Business Continuity Management (BCM) system.

According to the IPCC’s global warming +1.5°C scenario, the threshold is projected to be reached as early as 2021–2040. Achieving net-zero emissions by mid-century or the end of the century could make it possible to limit global warming to within 1.5°C or 2°C, thereby meeting the goals of the "Paris Agreement". According to the disaster risk survey and vulnerability mapping conducted by the Climate Change Disaster Risk Adaptation Platform, when the global average temperature rises by 1.5°C, MPI Corporation’s headquarters and main plant areas in Zhubei City and Hsinchu County will fall within a Level 4 high-risk flood zone. In contrast, Xinfeng Township, Hukou Township, and Luzhu District in Kaohsiung City will be categorized as Level 1 low-risk areas. This analysis highlights the varying levels of disaster risk faced by different geographic locations under global warming scenarios. In light of this, MPI Corporation actively assesses the potential risks of extreme climate events to its operating sites and formulates adaptation strategies based on the vulnerability and natural conditions of each location.



- Hazard: An event caused by nature or human activity that may result in personnel injury, property loss, infrastructure damage, and loss of livelihood and environmental resources.
- Vulnerability/adjustment ability: The tendency and capacity of a system or region to be susceptible to adverse impacts (physical and social-economical) and their ability to respond to those impacts.

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

6.1 Climate Actions

6.2 Energy Management

6.3 Greenhouse Gas Management

6.4 Water Resource and Waste Management

7. Friendly Workplace

Appendix

Climate change management framework and implementation results

In light of the potential physical impacts and transition risks posed by climate change on business operations, MPI has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework as the foundation for establishing its climate risk management mechanism and adaptation strategies. The TCFD framework encompasses four key dimensions — governance, strategy, risk management, and metrics & targets — helping the Company systematically identify, assess, and respond to the potential financial impacts of climate change.

Governance	Strategy
<div>Management regularly reviews climate change risks and opportunities<ul style="list-style-type: none">In response to the high uncertainty and rapid changes brought about by climate change, senior executives hold regular cross-departmental meetings to identify major climate risks and opportunities, and continuously monitor the potential impact of extreme climate events such as floods, droughts, typhoons, and high temperatures on operations. This information is used to formulate overall operational strategies and adjustment plans.The Company conducts regional risk and disaster vulnerability assessments according to the “Climate Change Disaster Risk Adaptation Platform” and integrates climate risk management through the ESG Sustainability Committee to strengthen environmental compliance and sustainable transition planning, providing the Board of Directors with a basis for risk supervision and decision-making.The Board of Directors annually reviews the GHG inventory and the effectiveness of response measures, and instructs relevant units to implement them as planned. Climate change adaptation efforts are carried out based on ISO 14064-1, and the Company further enhances its ability to identify and respond to climate risks by integrating the ISO 22301 Business Continuity Standard.</div>	<ul style="list-style-type: none">Based on the existing goal management system, short-term, medium-term, and long-term management schedules are set for climate-related risks and opportunities, serving as the basis for strategic promotion and resource investment.Through the cross-departmental collaboration mechanism, we continuously identify and assess climate risk factors to keep abreast of their potential impact on the Company's operational strategy and business model.Regularly review the potential impact of climate issues on financial planning (such as capital expenditures, operating costs) as a reference for adjusting operational direction and developing appropriate responses.
Risk management	Metrics and targets
<ul style="list-style-type: none">We have consolidate ESG mechanisms with the ISO management system and adopted risk identification and assessment methods focused on stakeholder impacts and business operations. Climate-related risks are systematically identified and classified into physical risks (e.g., extreme weather events) and transition risks (e.g., regulatory changes and carbon tax policies), thereby improving the overall effectiveness of risk management.	<ul style="list-style-type: none">To achieve net zero emissions, MPI Corporation formulated a carbon reduction project plan in 2024 and officially implemented it in January 2025, reducing direct emissions (Scope 1) from operations and indirect emissions (Scope 2) from energy consumption. Implementation details:<ol style="list-style-type: none">Ongoing voluntary carbon reduction: While not classified as a major carbon emitter, the Company is actively pursuing voluntary reduction measures, including the implementation of EMS, optimization and upgrades to factory facilities, and enhancement of energy productivity and efficiency to minimize carbon emissions throughout the manufacturing process and product lifecycle.Use of renewable energy: In addition to the 963kW of solar power already installed at the factory, EV charging piles have been installed to encourage employees to use EVs. The Company also conducts solar energy installation assessments for new plants and evaluates the feasibility of renewable energy sources.Invest in net zero technology: We will participate in carbon offset projects in the future to offset unavoidable emissions.

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

6.1 Climate Actions

6.2 Energy Management

6.3 Greenhouse Gas Management

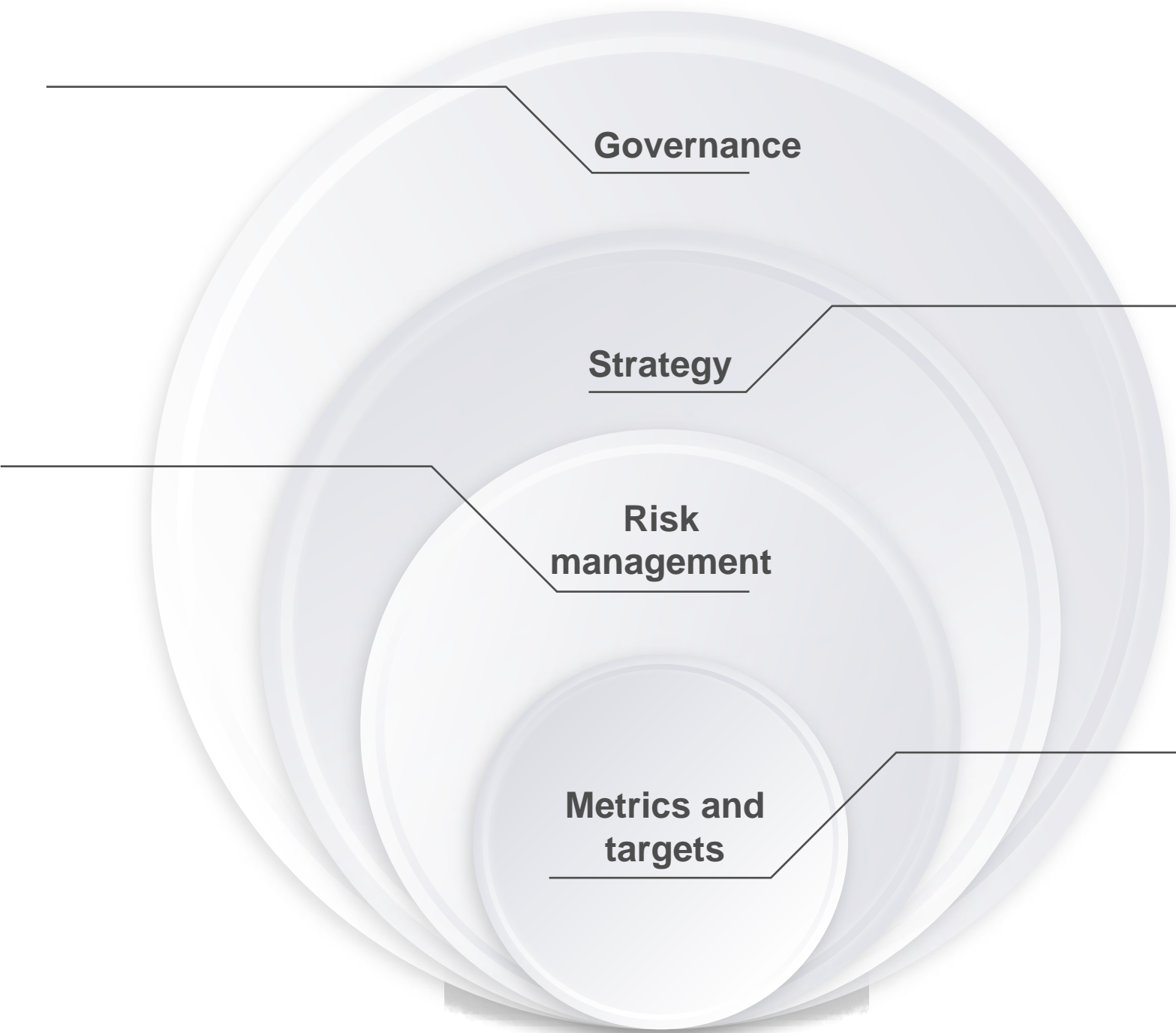
6.4 Water Resource and Waste Management

7. Friendly Workplace

Appendix

2024 Execution results

- Complete a progress report on the schedule planning for four GHG inventories and verifications and submit it to the Board of Directors.
- Four meetings to be held by the ESG Committee, including one on environmental, safety, and energy issues and GHG inventory.
- Management system review reports. Track and report progress on energy-saving measures and carbon management.
- Complete the risk and impact assessment of issues of concern to internal and external stakeholders, and establish priorities and response strategies accordingly.
- Incorporate climate risks into the ESG Committee's reporting agenda and integrate climate considerations into business continuity planning.
- Plan to introduce ISO 22301 business continuity management system and incorporate climate change risk identification.



- Short-term execution (1–3 years):
 - For factories with contracted electricity capacity exceeding 800 kW, set a goal of saving 1% of electricity per year; continue to purchase or replace energy-efficient equipment, and introduce a smart energy management system.
 - Expand the scope of GHG inventory and third-party verification to include more facilities and operations.
- Medium-term plan (3–5 years):
 - Carefully plan 5–10-year carbon reduction targets for Scope 1 and Scope 2 emissions.
 - Plan carbon rights operations and carbon trading account preparation.
 - Plan energy-saving measures in the new plant area and implement GHG inventory for each subsidiary.
- Long-term evaluation (5–10 years or more):
 - Renewable energy, installation of energy storage facilities, internal carbon pricing, set long-term carbon reduction targets (including Scope 3), and strategic planning for carbon neutrality and net-zero emissions.
- Electricity saved in the last three years: 840,000 kWh
- GHG emissions were reduced by 417 tonnes of CO₂e in the past three years.
- CDP “Climate Change” and “Water Security” questionnaires: B-level management rating



0. Introduction
1. About MPI
2. Sustainable Development
3. Operations and Governance
4. Product Innovation and Quality Assurance
5. Responsible Value Chain
6. Environmental Protection and Practices
- 6.1 Climate Actions
- 6.2 Energy Management
- 6.3 Greenhouse Gas Management
- 6.4 Water Resource and Waste Management

7. Friendly Workplace

Appendix

Climate change risks/opportunities and corresponding countermeasures

Strategic planning and risk management

				Risk Description	Risk level and time horizon	
Risk	Transition Risk	Policies & Regulations		With the advancement of domestic net-zero policies and the implementation of international carbon tariffs, rising carbon costs may increase operating expenses and impact profitability. MPI must proactively plan GHG management strategies and compliance measures to mitigate regulatory shocks.	• Impact level: High Potentially significant cost increases; adjustments needed in both processes and supply chain strategies.	
					• Risk time horizon: Short to Medium Term (1–3 years) Most regulations require formal announcements and transition periods, but implementation has already begun gradually, such as the introduction of carbon fees and carbon trading mechanisms.	
		Technology		To adapt to the low-carbon manufacturing transition, MPI must replace high-energy-consuming equipment and adopt energy-saving technologies and smart energy management systems. This shift may increase upfront capital expenditures and create pressure on R&D investments.	• Impact level: Medium The required capital outlay and the steep learning curve pose challenges, but these can be progressively addressed over time.	
					• Risk time horizon: Medium to long term (3–5 years or more) The development and implementation of such technologies require time, and benefits may not materialize immediately.	
		Market		As global supply chains continue to tighten ESG compliance requirements, failing to continuously improve carbon management performance may result in losing eligibility to participate in the procurement networks of leading international companies, thereby limiting future market expansion opportunities.	• Impact level: Low In the short term, the impact on order intake is limited; however, ESG considerations have increasingly become a key selection criterion for international brand supply chains. MPI must therefore continue enhancing its sustainability performance to remain competitive in the global market.	
					• Risk time horizon: Long Term (5 years or more) MPI must gradually respond to evolving ESG-driven procurement trends to maintain its future market competitiveness.	
	Physical Risk	Reputation		Failure to consistently demonstrate a commitment to climate action and sustainability responsibility could erode MPI's reputation among external stakeholders, potentially leading to a lower ESG rating and reduced long-term partnership opportunities.	• Impact level: Low While this does not directly affect short-term financial performance, it can significantly influence long-term brand value, corporate credibility, and stakeholder trust.	
					• Risk time horizon: Long Term (5 years or more) Brand reputation is cumulative and not easily reversible in the short term.	
		Immediate	Heavy rainfall/floods	MPI's facilities in Hsinchu and Kaohsiung are located in high flood-risk areas. Typhoons or heavy rainfall could lead to flooding, causing equipment damage, production stoppages, and facility downtime.	• Impact level: High Potentially lead to delays in supply chain deliveries, operational disruptions, and loss of production capacity.	
			Power interruption	Due to typhoons and abnormal climate patterns, the stability of the power grid may decline, potentially leading to unexpected power outages.	• Impact level: High Power supply disruptions may affect manufacturing processes and equipment stability. To mitigate such risks, backup power systems and uninterruptible power supply (UPS) units are deployed to ensure operational continuity.	
			Rising sea-level	The Kaohsiung plant is located near coastal areas. If future sea level rise leads to saltwater intrusion or land subsidence, infrastructure security could be threatened, increasing insurance costs and operational risks.	• Impact level: Low Potentially influence future site selection decisions and overall operational cost structures.	
		Long-term	Long-term temperature increase	Prolonged temperature increases may place additional burdens on cooling systems, driving up energy consumption and operational costs. Such conditions could also reduce equipment efficiency and lifespan, while posing risks to the quality stability of products that require strict temperature control during manufacturing.	• Impact level: Low Under extreme heat conditions, there is a potential risk of facility equipment overheating, which may result in system shutdowns or even damage.	



1. Operating Expenses	<ul style="list-style-type: none">• Increase compliance costs in response to climate regulations (e.g., carbon fees, carbon tax).• Increased maintenance expenses due to physical risks (e.g., rainstorms damaging equipment)• It is necessary to invest in energy-saving measures and energy transition expenditures (e.g., renewable energy procurement).	Financial Impacts
2. Capital Expenditures	<ul style="list-style-type: none">• A low-carbon transition requires a substantial investment in equipment upgrades or replacement.• Under physical risks, it is imperative to establish backup systems and resilient facilities (e.g., drainage systems).• Increased investment in green product development and R&D.	
3. Revenue Impacts	<ul style="list-style-type: none">• If customers raise their ESG procurement standards, non-compliance may lead to lost orders or reduced market share.• Developing green products can open new markets or create opportunities for premium pricing.• Climate events lead to delays in delivery lead times, in turn affecting customer satisfaction and revenue stability.	
4. Financing	<ul style="list-style-type: none">• ESG performance failing to meet market expectations or insufficient climate disclosure may affect loan interest rates and financing quotas.• Actively implementing climate risk management supports improved sustainability performance and strengthens eligibility for green financing and sustainable bond issuance.• As investors place increasing importance on climate risk, it reduces investment attractiveness, which may impact stock prices or the possibility of a capital increase.	

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
 - 6.1 Climate Actions
 - 6.2 Energy Management
 - 6.3 Greenhouse Gas Management
 - 6.4 Water Resource and Waste Management
- 7. Friendly Workplace
- Appendix

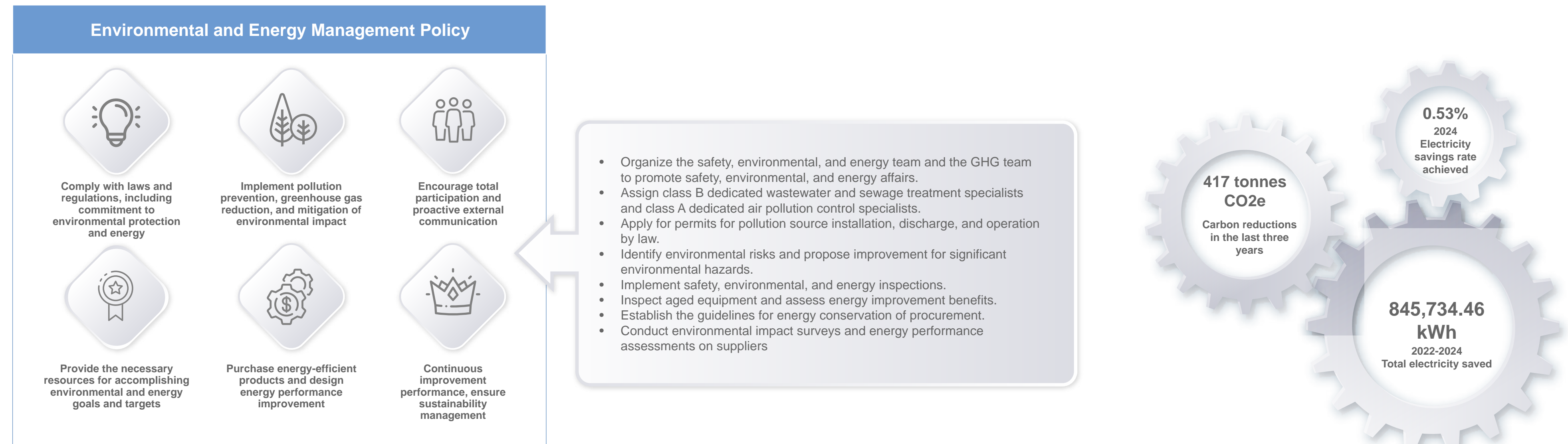
Biodiversity

Biodiversity is a fundamental pillar for maintaining ecological balance and the stable functioning of Earth’s natural systems, and it is also an essential component for achieving sustainable development. As climate change intensifies, its impact on habitats, animal migration routes, and species survival is becoming increasingly evident. The conservation and sustainable use of biodiversity has become a key concern for the international community and industry. Recognizing that corporate operations are closely linked to the ecological environment, MPI Corporation understands that neglecting the interaction between climate and biodiversity can result in operational risks, legal constraints, and reputational damage. To actively respond to international sustainability trends and stakeholder expectations, the Company will, in the future, refer to the TNFD (Task Force on Nature-related Financial Disclosures) framework to evaluate the possible impact of its operations on the natural environment and biodiversity, identify high-risk areas and sensitive ecological environments, and take corresponding risk control and resource allocation measures. Looking ahead, the Company will incorporate biodiversity impact assessments into the process of constructing new plants, expanding existing facilities, or developing new facilities, and it will adopt mitigation, alternative, or compensatory measures based on the assessment results to manage the ecological impacts of its operations at the source. The overall goal is to reduce the negative impact of production activities on biodiversity through strategies such as waste reduction, volume reduction, and stress reduction, thereby lowering potential environmental risks and ecological costs and fulfilling enterprises’ responsibility and commitment to biodiversity protection.



6.2 Energy Management

To effectively respond to the environmental impact of climate change and GHG emissions, and to reduce energy consumption and carbon emission intensity, MPI Corporation promotes an energy-saving and carbon reduction strategy and target management plan through its ESG Sustainability Committee. It has established clear energy-saving implementation pathways and regularly holds project review and follow-up meetings to evaluate improvement effectiveness and continuously improve energy-saving performance. Adopt energy-saving and energy-reduction measures for factory facilities, including implementing power-saving management, improving equipment energy efficiency, and continuously evaluating the feasibility of installing renewable energy and energy storage equipment. In addition, we are actively expanding our energy-saving governance solutions to office and public areas. This includes using posters and promotional slogans, implementing employee education and training, and establishing a systematic audit mechanism to further foster employees' awareness and habits regarding energy conservation. To ensure that the energy management actions within the plant area comply with international standards, MPI Corporation has continuously introduced and obtained ISO 14001 environmental management system and ISO 50001 energy management system certifications since 2016. Among them, the environmental management system has been certified by a third party and its validity has been extended to September 19, 2025, ensuring the system's stable operations and external compliance. According to the 2024 energy consumption statistics, the energy consumption structure of MPI is mainly based on purchased electricity, accounting for 96.46%. With the continuous expansion of overall production capacity and operating scale, total energy consumption in 2024 is projected to be approximately 150,947.48 GJ, a 6.85% increase compared to the previous year. In response to energy efficiency and potential power savings, the Company has conducted annual equipment performance inventories and system integration. This includes replacing and upgrading equipment with a service life exceeding 20 years, and maintaining stable system performance through energy monitoring and optimization of operating parameters. Over the past three years, the accumulated power savings have reached 845,734.46 kWh. In 2024, the power saving rate was 0.53%, and the total carbon emission reduction over this period is approximately 417 tonnes of CO₂e. Demonstrate the Company's unwavering commitment to improving energy efficiency and environmental responsibility, even as operations expand.



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
 - 6.1 Climate Actions
 - 6.2 Energy Management**
 - 6.3 Greenhouse Gas Management
 - 6.4 Water Resource and Waste Management
- 7. Friendly Workplace
- Appendix

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
 - 6.1 Climate Actions
 - 6.2 Energy Management
 - 6.3 Greenhouse Gas Management
 - 6.4 Water Resource and Waste Management
- 7. Friendly Workplace
- Appendix

Total energy consumption

Type of Energy	2022		2023		2024	
Purchased Electricity	35,578,446.73 kWh	128,082.41 GJ	37,655,724.28 kWh	135,560.61 GJ	40,447,206.8316 kWh	145,609.94 GJ
Gasoline	140,473.60 liters	4,579.44 GJ	136,172.62 liters	4,439.23 GJ	126982.181 liters	4139.62 GJ
Diesel	8,049.22 liters	282.53 GJ	7,674.32 liters	269.37 GJ	5,713.1472 liters	200.53 GJ
Natural Gas	26,223.05 m³	985.99 GJ	26,628.59 m³	1,001.24 GJ	26,526.2375 m³	997.39 GJ
Total Energy Consumption	133,930.36		141,270.44		150,947.48	
Proportion of Purchased Electricity	95.63%		95.96%		96.46%	
Energy intensity	21.44		20.94		17.31	

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
 - 6.1 Climate Actions
 - 6.2 Energy Management
 - 6.3 Greenhouse Gas Management
 - 6.4 Water Resource and Waste Management
- 7. Friendly Workplace

Green and sustainable initiatives (Promote low-carbon transportation and charging infrastructure)

In response to the government’s green energy policy and the global trend toward carbon reduction, MPI Corporation is actively promoting the use of clean energy and investing in reducing carbon emissions from gasoline and diesel vehicles. In July 2023, the Company installed DC 30kW and AC 11kW EV charging stations at the Hsinchu Zhubei Plant and Xinpu Plant, providing employees with a convenient and sustainable commuting option using electric vehicles. As of the end of December 2024, employees had used the charging stations more than 206 times, consuming a total of approximately 4,938.26 kWh. This measure not only minimizes the use of traditional fossil fuel vehicles but also demonstrates the Company’s concrete commitment to low-carbon transformation and sustainable transportation. MPI Corporation will continue to encourage employees to adopt low-carbon transportation through awareness campaigns and practical measures, while expanding the locations and capacity of charging facilities as needed. These efforts aim to support the wider adoption of green energy vehicles, foster a friendly green transportation environment within and around Company facilities, and advance the goal of sustainable operations and environmental stewardship.



Due to Taiwan's geographical location and climatic conditions, it has abundant sunlight hours. According to statistics from the Central Weather Administration of the Ministry of Transportation and Communications, Taiwan receives approximately 2,000 to 3,000 hours of sunlight annually, equivalent to an average of about 2.5 to 4.5 hours of sunshine per day. At MPI Corporation’s Hsinchu and Kaohsiung plants, average daily sunlight is about three and four hours, respectively, offering stable conditions that support the establishment of a renewable energy system. Accordingly, MPI Corporation has installed solar photovoltaic systems at its main plants, with capacities of 292.06 kW in Hsinchu and 671.88 kW in Kaohsiung, making use of geographical advantages and policy support.

In 2024, total power generation amounted to 1,267,004 kWh, with surplus electricity sold to Taiwan Power Company, reflecting MPI Corporation’s commitment to the national energy transition and net-zero goals. MPI Corporation will continue to assess the potential of its existing plant space and evaluate the feasibility of expanding renewable energy systems and energy storage facilities, with the goal of increasing self-sufficiency and energy independence while further reducing operational carbon emissions intensity. In addition to the deployment of renewable energy, the Company has continued to promote various energy-saving initiatives from 2021 to 2024, replacing and updating old energy-consuming equipment. It aims to improve overall energy efficiency and real-time response capability through smart monitoring and systematic operation optimization, moving towards smart energy conservation and green manufacturing.

Amount invested, 2022–2024	Financial benefits, 2022-2024	Energy savings value, 2022–2024	It is expected that the Company will invest in energy-saving related funds in 2025
NT\$3,170.279 thousand	NT\$3,297.049 thousand	3,044.644 GJ	NT\$2,1261.5 thousand

Historical electricity savings	
2022	270,354.01 kWh
2023	356,299.98 kWh
2024	219,080.468 kWh

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
 - 6.1 Climate Actions
 - 6.2 Energy Management
 - 6.3 Greenhouse Gas Management**
 - 6.4 Water Resource and Waste Management
- 7. Friendly Workplace
- Appendix

6.3 Greenhouse Gas Management

Global warming has emerged as one of the most pressing environmental challenges facing humanity. According to a survey by the Breakthrough Institute and the statistical platform Worldometer, CO2 emissions from fuel combustion in 2022 accounted for approximately 0.72% of total global carbon emissions. Taiwan’s per capita carbon emissions were 11.77 tonnes per year, ranking 24th worldwide, underscoring its significant influence and key role in the global carbon emissions landscape. Taiwan has a trade-oriented economy. Under the combined influence of domestic and international regulations and carbon reduction pressure, GHG management is a critical issue that cannot be ignored. In addition to Taiwan’s local climate change response regulations, international regulations such as the EU Carbon Border Adjustment Mechanism (CBAM) and the U.S. State of California Climate Corporate Data Accountability Act (SB-253) are also being implemented, potentially impacting the operations and exports of Taiwanese companies. As a key component of the global semiconductor supply chain, MPI Corporation has actively responded to the trend of climate governance since 2022. Starting in 2022, the Company launched a GHG inventory and established a GHG inventory and management system for all plants, using 2022 as the base year. In compliance with regulations, MPI has gradually expanded the system to its subsidiaries, enhancing the transparency of its carbon inventory and emissions management capabilities.

GHG inventory

To effectively keep track of the current status of carbon emissions and serve as an important basis for formulating carbon reduction strategies and action plans, MPI Corporation performs GHG inventories every year, the ISO 14064-1 GHG Management System has been introduced to systematically implement emission management. MPI completed GHG inventory and third-party verification of the parent company for the first time in 2022. Since 2022, MPI has promoted organization-wide greenhouse gas (GHG) inventories and adopted 2022 as the baseline year to establish a comprehensive GHG management system. This initiative ensures the accuracy and transparency of emissions data across all facilities. MPI conducts annual third-party GHG verifications and, in accordance with regulatory requirements, is gradually expanding these audits to all subsidiaries to strengthen the Company’s overall carbon management framework. In 2024, MPI Corporation set carbon reduction targets, committing to reduce Scope 1 and Scope 2 carbon emissions by 10% to 20% by 2030, and achieve carbon neutrality by 2040. Progress towards these goals are monitored quarterly by the Board of Directors through inventory and carbon reduction reviews. In 2024, MPI Corporation completed four Board of Directors’ meetings. The results of the 2024 GHG inventory were reported to the Board of Directors on May 9, 2025. We remain committed to strengthening carbon reduction strategies, advancing its low-carbon transition, and driving sustainable business development.

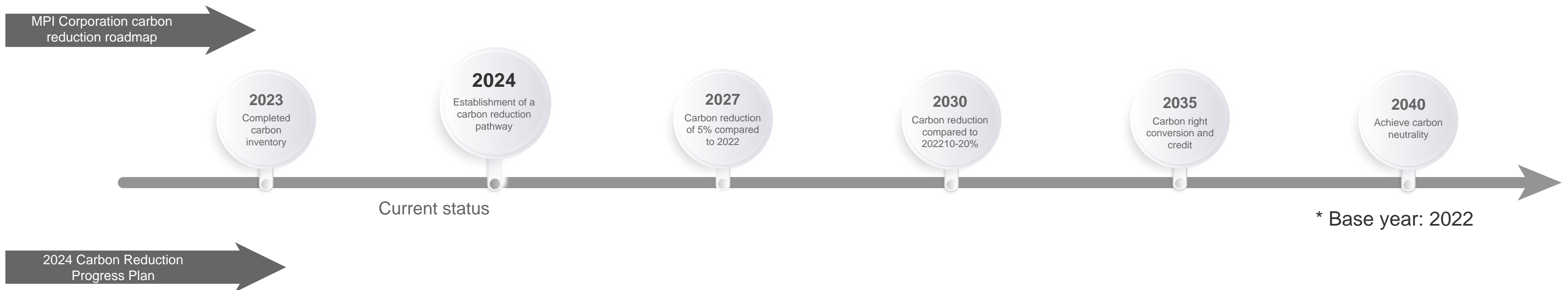
Plant	Verification Category		2022 Emissions (tCO2e)	2023 Emissions (tCO2e)	2024 Emissions (tCO2e)
All Plants in Taiwan	Scope 1	Category 1: Direct GHG emissions and removals	1,408.4590	1,441.2795	1,432.9036
	Scope 2	Category 2: Energy indirect GHG emissions	17,611.3311	18,601.9278	19,171.9760
	Scope 3	Category 4: Indirect GHG emissions from purchased goods and services	5,833.5215	6,911.8828	7405.4156
Total			24,853.3116	26,955.0901	28,010.2952
GHG Emissions Intensity (tCO2e/NTD million annual revenue per entity)			3.98	4.00	3.21

GHGs	2022 Emissions CO2e	2023 Emissions CO2e	2024 Emissions CO2e
CO ₂	23,952.5893	25,901.8987	26,939.1641
CH ₄	151.6262	152.0901	159.0688
N ₂ O	10.2903	9.9311	9.2331
HFCs	806.9337	811.7835	824.7602
PFCs	54.5332	79.3866	78.0691
SF ₆	0	0	0
NF ₃	0	0	0

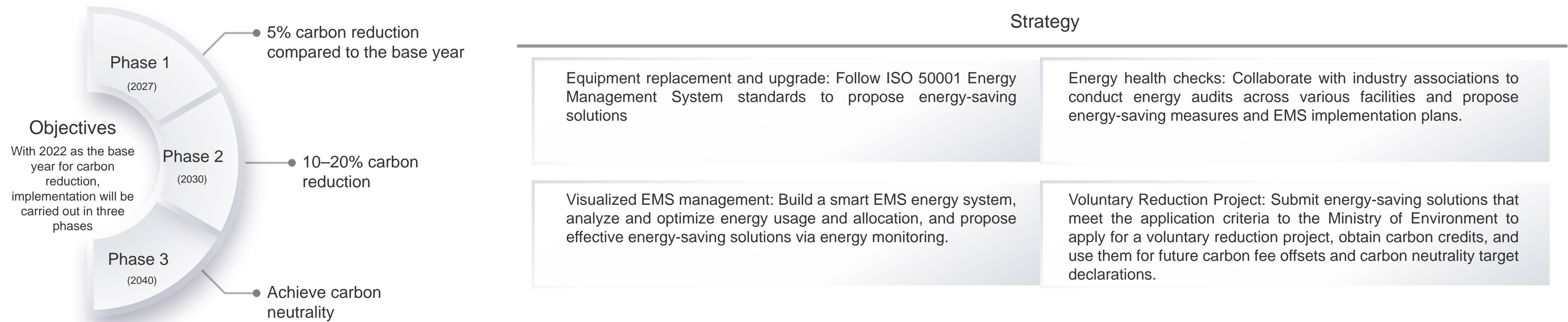
- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
 - 6.1 Climate Actions
 - 6.2 Energy Management
 - 6.3 Greenhouse Gas Management**
 - 6.4 Water Resource and Waste Management
- 7. Friendly Workplace
- Appendix

MPI Corporation carbon reduction plan

MPI Corporation is not classified as a major carbon emitter by the Ministry of Environment. However, as a key player in the semiconductor industry supply chain, the Company actively embraces its corporate responsibility for carbon reduction. It closely monitors domestic and international regulatory trends and potential compliance risks while progressively implementing GHG management and voluntary reduction initiatives. After completing the GHG inventory in the first year, a GHG management system was established in the second half of 2023. This system integrates GHG management and reduction into the Company’s environmental policy, and includes relevant management procedures and guidance documents such as the GHG management procedures, emission quantification guidelines, and data quality management guidelines. These documents serve as the basis for the Company’s inventory and management of GHG sources, and are used to formulate carbon management strategies and carbon reduction plans. Starting from 2024, MPI Corporation will gradually expand the scope of its inventory plan to include its subsidiaries. It is expected that the GHG inventory and verification for subsidiaries included in the consolidated financial statements will be completed before 2028, and the overall carbon reduction plan for MPI Corporation will be launched concurrently to promote more complete and consistent GHG management operations and fulfill the Company’s commitment to environmental sustainability.



In addition to the GHG verification completed in 2022 and 2023, the expected emissions from 2024 to 2027 will be estimated based on the Company’s revenue growth forecast. According to the resolution of the ESG Committee in 2024, MPI Corporation’s GHG reduction targets (scope 1 + 2) are set as follows:



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
 - 6.1 Climate Actions
 - 6.2 Energy Management
 - 6.3 Greenhouse Gas Management
 - 6.4 Water Resource and Waste Management
- 7. Friendly Workplace
- Appendix

6.4 Water Resource and Waste Management

In recent years, climate change has exacerbated water resource challenges and degraded the water environment. The rising risk of droughts and floods from extreme weather events has heightened concerns over water resource management. Facing stakeholder expectations on water management, MPI Corporation prioritizes environmental protection, with “pollution prevention and environmental impact reduction” as a core principle. Using ISO 14001 and ISO 50001 systems as the foundation, the Company implements various environmental management measures, focusing on resource efficiency to minimize environmental burden. Although the Company is not in a water-intensive industry, its factory operations primarily rely on process water and cooling water for air conditioning, constituting a continuous, 24-hour water consumption operation. To ensure the sustainable use of water resources, the Company has progressively complied with legal requirements and actively promoted water resource management and usage planning. Measures include conducting a water source inventory, monitoring water flow, and implementing pollution prevention for process water. In addition, the Company has developed a “Wastewater Treatment Operation Guide” to standardize treatment procedures and assign responsibilities, ensuring compliance with pollution control standards and maintaining a water pollution prevention and control permit. In terms of management, a Class B certified wastewater treatment specialist is responsible for on-site operations and daily monitoring to ensure effective water pollution prevention and control. The Company has also initiated a water resource utilization efficiency analysis, compiling water consumption data and trend statistics from 2022 to 2024. A water conservation plan and plant water recycling efficiency assessment, to be completed in 2025, will serve as a basis for future strategies on water conservation and reuse.

Water Consumption

Plant	Hsinchu Plant			Kaohsiung Plant		
Water Source	Primary: Touqian River, Baoshan Reservoirs I and II; Secondary: Yongheshan Reservoir and Shimen Reservoir			Primary: Agongdian Reservoir; Secondary: Gaoping River, subsurface streams		
Water Source	Third-Party Water (tap water)					
Year	2022	2023	2024	2022	2023	2024
Water Consumption (m³)	144,831.00	152,050.42	172,910.32	14,811.00	11,578.99	15,078.23
Percentage of total water withdrawn in regions with high baseline water stress	NA					
Water Discharge (m³)	79,477.00	90,068.74	71,195.82	3,758.55	6,988.03	44.10.62
Water Consumption (m³)	65,354.00	61,981.68	101,714.50	11,052.45	4,590.96	10,667.61
Percentage of total water consumed in regions with high baseline water stress	NA					
Water Consumption Intensity (Water consumption/NTD million of annual operating revenue)	23.18	22.54	19.83	2.37	1.72	1.73

* According to the “Water Stress Country Ranking 2023” by the World Resources Institute, Taiwan is classified as a medium-low water stress area, rather than a high water stress region.

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

6.1 Climate Actions

6.2 Energy Management

6.3 Greenhouse Gas Management

6.4 Water Resource and Waste Management

7. Friendly Workplace

Appendix

Waste Management

To effectively implement waste cleanup operations, prevent environmental pollution, and maintain the environmental health of the workplace and surrounding areas, MPI has formulated the "Waste Management Operation Guide" as the basis and standard for the Company’s waste handling. The guidelines clearly define the classification principles, centralized collection methods, storage requirements, and reporting procedures for waste. Depending on whether the waste is hazardous or general, qualified waste disposal companies with legal treatment permits are engaged to perform subsequent collection and disposal, ensuring regulatory compliance and full traceability. To improve overall resource utilization efficiency, the company continues to optimize its waste removal model and disposal methods, and actively increase the recycling and reuse ratio of various types of waste, scrap products, and electronic waste. Through this systematic management mechanism, it not only effectively reduces the potential environmental impact of operations, but also helps achieve the sustainable management goal of waste “reduction, reuse, and harmless disposal,” and fulfills the Company’s commitment to environmental protection and legal compliance.

Waste Category	Treatment	2022 (tonnes)	2023 (tonnes)	2024 (tonnes)
General Industrial Waste	Incineration	114.80	114.07	32.91
	Materialization	27.20	18.66	34.03
	Solidification	0.00	6.01	0.00
	Thermal Treatment	0.00	114.07	151.39
	Recycling & Reuse	44.10	34.45	34.02
	Recycling Rate (%)	23.70%	11.99%	13.48%
Hazardous Industrial Waste	Incineration	2.00	2.29	2.32
	Materialization	21.10	19.49	20.75
	Recycling & Reuse	0.70	0.00	0.47
	Recycling Rate (%)	2.94%	0.00	2.00%
General Waste	Reuse	-	34.56	36.72
	Recycling Rate (%)	-	100.00%	100.00%
Waste Emission Intensity (tonnes/NTD million annual revenue per entity)		0.03	0.05	0.03

Products and electronic waste	2023 (tonnes)	Recycling rate	2024 (tonnes)	Recycling rate
Products	0.5900	0%	0.3600	0%
Product accessories	0.3500	0%	0.7600	0%
Scrap iron	8.5580	100%	9.3788	100%
Aluminum scrap	5.5780	100%	5.2125	100%
Copper scrap	0.0013	100%	0.0015	100%

* General waste: food waste

7. FRIENDLY WORKPLACE

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Influence



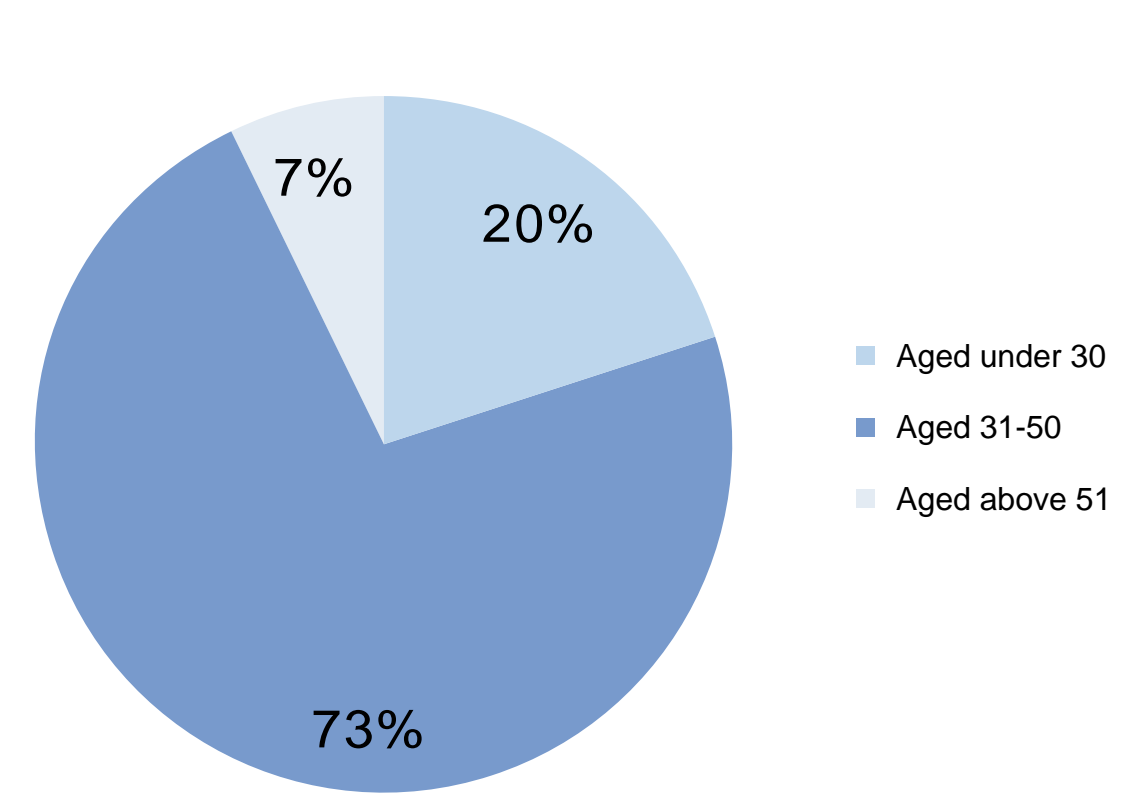
7.1 Talent Cultivation and Development

A good workplace environment is a key factor in the Company’s stable operation and long-term competitiveness, while employees are the most important asset supporting the Company’s continued growth. MPI Corporation recognizes the vital role employees play in corporate operations and have long been committed to fostering a “happy, safe, and respectful” work environment while cultivating a people-oriented workplace culture. The Company enhances employee welfare and a sense of belonging through diverse initiatives, including career training, occupational safety, protection of physical and mental health, workplace human rights safeguards, an employee incentive system, and improvements to recreational facilities. Meanwhile, it also maintains an open labor-management communication channel to jointly foster a stable and safe working environment. With rapid advancements in AI technology and the increasing complexity of advanced packaging in recent years, testing demands have grown significantly, driving global expansion in semiconductor testing capacity. This trend has intensified competition for high-tech talent. In response, MPI Corporation prioritizes talent “recruitment and retention” to support its sustainable development strategy. Internally, the Company continues to optimize its remuneration structure and welfare system to enhance employee satisfaction and retention; externally, it actively expands its industry-academia partnerships with colleges and universities, and enhances the Company’s visibility and appeal through recommendation bonuses, a transparent career development system, and disclosure of its workplace environment and corporate culture. In 2024, the Company launched an internship program in collaboration with Chung Hua University, Minghsin University of Science and Technology, and Asia Eastern University of Science and Technology, opening 12 internship positions to provide students with opportunities to participate in practical projects and gain on-site workplace experience. In 2025, we will continue our collaboration with the aforementioned universities and actively seek new partnerships to expand internship opportunities and strengthen industry-academia linkages, thereby enhancing the long-term relationships between schools and enterprises. MPI Corporation will continue to uphold the spirit of "people-orientation, sustainability, and shared prosperity," fostering a diverse and inclusive workplace, enhancing employee engagement and organizational cohesion, and driving stable talent recruitment and the Company’s long-term competitive advantage.

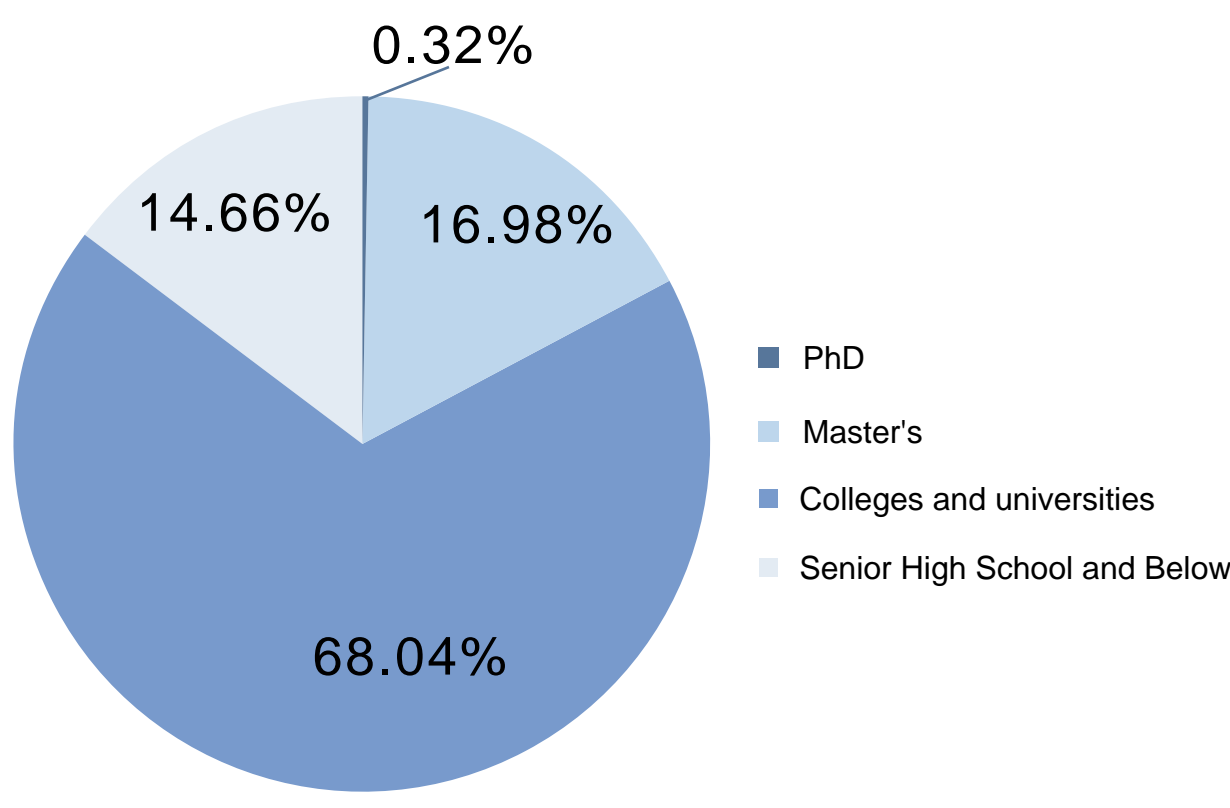
Manpower Distribution

As of December 31, 2024, the total number of employees at the parent company (Taiwan) of MPI Corporation reached 1,849, a 9.99% increase from 2023. There are 1,236 male employees and 613 female employees, with a male-to-female ratio of about 2:1. To reflect MPI's human resources investment status, the number of employees is calculated based on the full-time equivalent (FTE) method. Among them, the total number of non-employee workers (including contractors, temporary workers, visitors, and interviewees, etc.) in each plant was 42,559 person-times, including personnel supporting operations and temporary visitors. The management and protection of the rights and interests of relevant personnel are the responsibility of external units or contractors. The matters are handled in accordance with labor laws and regulations and the Company’s internal occupational safety regulations. In terms of work area distribution, 98.7% of employees are located in Taiwan, and 1.3% are located overseas (e.g., China, the United States, etc.). The workforce is predominantly male, with men accounting for 66.84% of the total staff. The majority of employees are under 50 years old, constituting 93% of the workforce. The overall educational structure is primarily composed of employees with a college degree or higher, accounting for 85.34% of the total workforce.

Employee percentage by age



Employee percentage by education level



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

Total number of employees

Employment terms	Operating locations					
	Hsinchu Plant		Kaohsiung Plant		Overseas regions	
	Male	Female	Male	Female	Male	Female
Permanent employees	1094	597	100	11	23	1
Temporary employees	19	4	-	-	-	-
Employees with no guaranteed hours	-	-	-	-	-	-
Full-time employees	1106	600	100	11	23	1
Part-time employees	7	1	-	-	-	-

Total number of non-employee workers

Job type	Number of Persons	Contract type (Employment/contract/subcontractor)
Consultant	20	Employment
Security guard	12	On-site security guard service
Cleaning staff	36	Plant cleaning service
Total: 68 persons		

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

Overview of Recruitment and Retention Status

With the continuous expansion of operations and growth in production capacity, the demand for professional talent at MPI is also increasing. To support its business growth, the Company vigorously recruits promising young professionals and experienced technical specialists to bolster organizational capabilities and enhance human resource resilience. As of December 31, 2024, a total of 314 new hires joined the Company during the year, reflecting MPI Corporation's proactive investment in human resources. Most of the new hires are under 30 years old, signifying that the Company continues to draw young talent to the high-tech industry, which in turn further increases organizational vitality and innovation. From a geographical distribution perspective, new hires are mainly employed at the Company's headquarters in Hsinchu, Taiwan. During the recruitment process, the Company complies with labor laws and regulations, and all employees hired are Taiwanese citizens aged 18 years or older. We also abide by the principle of fair employment, ensuring that all applicants are protected from discrimination based on age, gender, religion, or ethnicity, demonstrating our respect for human rights and commitment to workplace equality.

In 2024, the turnover rate at MPI Corporation was 7.84%, a slight increase from the previous year. This instability was primarily due to the Company's rapid expansion in recent years, resulting in a larger number of new hires . Additionally, a higher percentage of short-term (summer) contract workers also contributed to the overall turnover rate, as their departures upon contract completion were included in the calculation. However, an observation of the overall workforce structure shows that the average seniority of regular employees reached 9.25 years in 2024. This stability in the Company's core workforce indicates employees' strong recognition of the workplace environment and corporate culture, as well as their long-term commitment to the Company. As the operating scale continues to expand and production capacity increases, the Company is actively optimizing its human resource strategy and enhancing employee recruitment and retention through competitive salaries and a comprehensive welfare system. In terms of resignation management, the Company has established an interview system, where supervisors and the HR department conduct employee exit interviews to ascertain their reasons for leaving. When departmental adaptation needs or work arrangements necessitate a change, employees may voluntarily request an internal transfer to improve retention and support organizational adjustments.

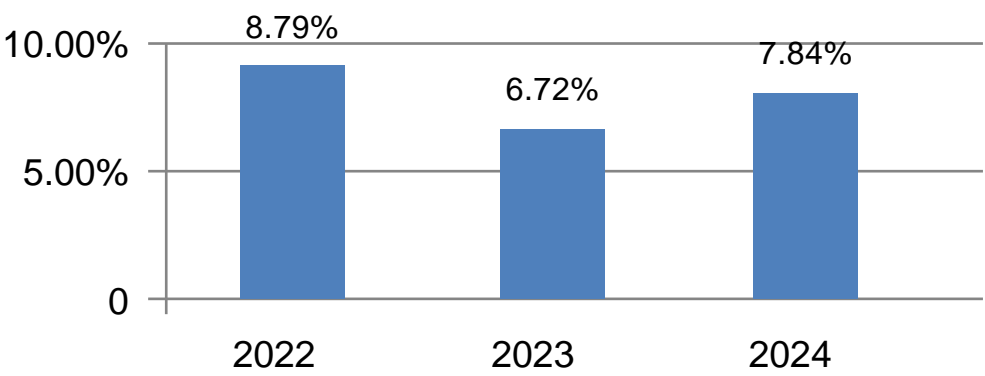
New hires

	Male				Female			
	Hsinchu region	Kaohsiung plant	Overseas plants	Percentage	Hsinchu region	Kaohsiung plant	Overseas plants	Percentage
Aged under 30	140	2	0	7.67%	70	0	0	3.79%
Aged 31-50	62	4	0	3.57%	32	1	0	1.78%
Aged above 51	1	0	1	0.11%	1	0	0	0.054%
Total	203	6	1	11.35%	103	1	0	5.62%

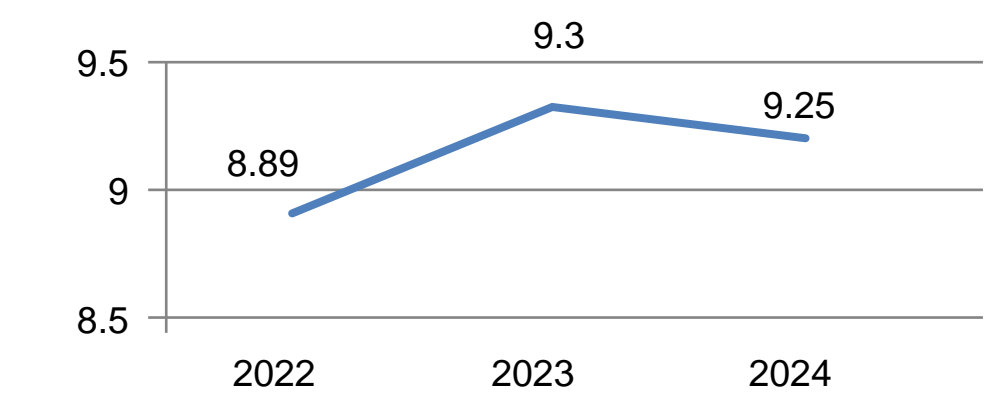
Employee Turnover

	Male				Female			
	Hsinchu region	Kaohsiung plant	Overseas plants	Percentage	Hsinchu region	Kaohsiung plant	Overseas plants	Percentage
Aged under 30	55	0	0	2.97%	24	0	0	1.30%
Aged 31-50	38	2	0	2.16%	21	2	0	1.24%
Aged above 51	2	1	0	0.16%	0	0	0	0%
Total	95	3	0	5.3%	45	2	0	2.54%

Historical Turnover Rates of Regular Employees



Historical Average Tenure of Regular Employees



0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Diversity, equality, and local employment

In 2024, the local hiring rate for regular employees at MPI Corporation's parent company in Taiwan was 99.95%. This reflects the Company's long-term commitment to its local hiring policy, continually creating local job opportunities and contributing to regional economic development. In terms of diversity and inclusion, Indigenous employees and employees with disabilities account for 0.38% and 0.97% of the total workforce, respectively. This reflects the Company’s commitment to protecting the employment rights of disadvantaged groups and promoting a diverse and inclusive hiring policy. In 2024, MPI Corporation did not hire any foreign migrant workers through manpower agencies in Taiwan. All hiring procedures are conducted in accordance with the “Labor Standards Act,” the “Employment Service Act,” and relevant regulations, ensuring legal, transparent employment relationships and respect for human rights. The Company continues to fortify its human resource management system and incorporate the principle of diversity and inclusion into its hiring policies, moving towards a fair, respectful, and non-discriminatory workplace culture.

Percentage of regular employees by nationality

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

Percentage of local residents at various plants

Region		Number of Persons	Percentage
Hsinchu Plant	Hsinchu County and City residents	1208	70.48
	Not a resident of Hsinchu County or City	506	29.52
Kaohsiung Plant	Kaohsiung County and City residents	90	81.08
	Not a resident of Kaohsiung County or City	21	18.92
Overseas assignment		24 persons	

Percentage of male and female employees by position

Position	Age	Male		Female	
		Number of Persons	Percentage	Number of Persons	Percentage
Management Jobs	Aged under 30	2	0.11%	0	0%
	Aged 31–50	221	11.95%	40	2.16%
	Aged above 51	62	3.35%	14	0.76%
General staff	Aged under 30	229	12.39%	141	7.63%
	Aged 31–50	689	37.26%	403	21.80%
	Aged above 51	33	1.78%	15	0.81%

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Talents cultivation and functional development

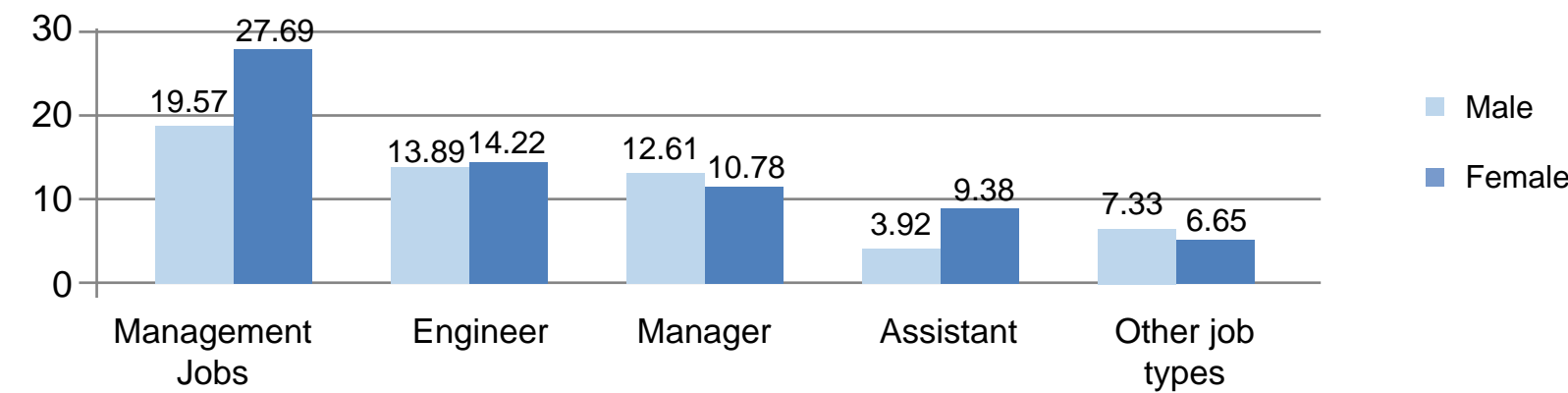
We are aware of the importance of our employees' professional capabilities and functional development to operational effectiveness. In line with our overall operational guidelines and long-term development strategies, we are committed to creating a learning environment and fostering a systematic, structured talent development system to continuously enhance organizational capabilities and individual career growth. The HR Department is responsible for the overall planning and implementation of education and training, which includes internal courses, programs co-organized with professional institutions, and initiatives supported by external partners. The training system is divided into three categories: functional, hierarchical, and self-enlightenment types. The course content covers diverse aspects such as quality management, occupational safety and environmental protection, fire safety training, general education, information skills, Japanese and English studies, expert lectures, and on-the-job graduate studies. This system assists employees in building a solid knowledge foundation, bolstering legal awareness, and improving their professional skills. Besides general courses, the Company's operating centers also provide various internal technical training programs to enhance the professional skills of production line personnel. These practical, hands-on courses help front-line employees improve their operational efficiency and troubleshooting abilities, which in turn strengthens overall production yield and precision. The courses cover topics such as electrical testing, material identification, probe card design and manufacturing, testing engineering practice, on-machine operation, integrated testing processes, equipment and machine software operation, verification technology, burn-in application, and basic system operation. MPI Corporation will continue to refine its talent development strategy, optimize its functional structure and learning resource platform, promote digital learning and an internal lecturer system. Furthermore, it will cultivate a more flexible, innovative, and autonomous learning culture to help employees and the Company grow together and achieve a win-win development goal. MPI Corporation conducts annual employee performance evaluations, assessing work outcomes, behavioral performance, and capability development, while providing specific feedback and recommendations to support employee growth. The evaluation results serve as the basis for designing remuneration and promotions, as well as a reference for allocating training resources and planning talent development, thereby enhancing employee engagement and supporting the organization's sustainable growth.

Education and Training Items in 2024	Number of Classes	Number of participants	Hours	Total expenses (NTD)
New Employee Training	3	148	814	0
Professional Competency Training	227	1,909	89,779	2,721,729
Management Competency Training	5	114	2,417	791,000
General Education Training	168	8,058	15,919.5	412,530
Self-Motivation Training	14	381	1,228.95	398,703
Total	415	10,610	29,357.35	4,323,962

Learning stations and diverse learning channels

- Set up a learning station on the intranet to provide online learning materials and share good articles.
- Training for new hires: This allows new employees to quickly familiarize themselves with the MPI Corporation and understand its corporate culture and functions.
- Supervisor training: Management training for all levels, featuring a wide range of management courses and trend seminars to equip supervisors with comprehensive management and leadership skills.
- Language courses and subsidies: The Company cooperates with American language institutes, and employees can apply for language subsidies based on their language proficiency to enhance their language skills.

Average education and training hours for regular employees



Overview of employee education and training participation

		Male	Female	Total
Number of employees participating in education and training	Number of Persons	1,338	665	2,003
	Hours	19,866.67	9,490.68	29,357.35
Average hours of education and training per employee	Hours	14.85	14.27	14.66

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. **Friendly Workplace**
 - 7.1 Talent Cultivation and Development**
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

Sharing of education and training achievements

Management competency training



Build continuity and risk management



CPR+AED Basic life-saving techniques



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
- 7.2 Remuneration and Benefits**
- 7.3 Human Rights Issues
- 7.4 Employee Care
- 7.5 Occupational Safety and Health
- 7.6 Social Impact

7.2 Remuneration and Benefits

MPI Corporation vigorously promotes a competitive talent attraction and retention mechanism. Through a remuneration and benefits system that exceeds regulatory requirements, the Company safeguards employees' fundamental rights and interests while enhancing job satisfaction and overall workplace satisfaction. The Company upholds the principles of fairness and impartiality in formulating a transparent and reasonable remuneration policy, ensuring that all employees receive full recognition and reward for their contributions. The employee salary structure is determined by a comprehensive consideration of individual education and experience, job characteristics, and market rates. All salary payments and welfare benefits are applied equally, regardless of gender, race, religion, political stance, or marital status, in accordance with the principles of equal employment opportunity and non-discrimination. The salary adjustment strategy is based on the Company's operating performance, individual performance, job type, and job band, with flexible adjustments made by taking into account various aspects to recognize individual contributions and promote organizational performance. Over the past three years, the median salary of non-managerial employees at MPI Corporation has consistently exceeded the industry average and shown steady growth, demonstrating the Company's long-term commitment to offering competitive remuneration. In accordance with Article 19 of the Company's Articles of Incorporation, if there is profit before tax, MPI Corporation shall allocate 0.1% to 15% of the annual profit as employee remuneration. Over the past three years, the average employee contribution rate has exceeded 10%, reflecting the Company's strong commitment to sharing operational achievements with its workforce and implementing an effective profit-sharing mechanism. In terms of employee benefits, the Company continues to invest resources in providing comprehensive insurance, health checkups, annual festival subsidies, group activities, leave systems, and employee assistance measures. Related expenses have steadily increased year by year, showcasing the Company's commitment to giving back to its employees, implementing robust human resource policies, and fostering a reliable and attractive career environment.

Employee compensation to Median Ratio

Unit: NTD thousands

	2022		2023		2024	
	Total	Growth	Total	Growth	Total	Growth
Mean employee salary	1,210	10.40%	1,216	0.50%	1,453	19.49%
Mean annual total compensation for non-management full-time employees	1,266	9.52%	1,326	4.74%	1,576	18.85%
Median annual total compensation for non-management full-time employees	1,103	9.42%	1,167	5.80%	1,332	14.14%

Annual total compensation ratio

Year	Ratio of the highest annual remuneration to the median annual remuneration	Ratio of the highest total annual remuneration to the median total annual remuneration
2024	14.31	7.49

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

Ratio to local minimum wage

Content	2022	2023	2024
Minimum wage	Monthly salary of NT\$25,250 and hourly wage of NT\$168	Monthly salary of NT\$26,400 and hourly wage of NT\$176	Monthly salary of NT\$27,470 and hourly wage of NT\$183.
Ratio of standard entry-level salary to minimum wage	1:1		

Total Amount of Compensation for Employees in Past 3 Years

	2022		2023		2024	
	Total	Ratio to net income	Total	Ratio to net income	Total	Ratio to net income
Compensation for employees	127,800	10.53%	138,653	10.57%	249,429	9.23%
Net Income	1,213,625	—	1,311,899	—	2,301,359	—

Male-to-female salary and remuneration ratio

Job band	Male-to-female ratio	Difference description
Senior management (department head level and above)	1:1	—
Intermediate management (manager level)	1:0.97	Most of the senior employees are male
Junior management (team/section levels)	1:0.97	
Engineer	1:0.91	
Manager	1:1.07	Most of the senior employees are female
Assistant/Secretary	1:1.17	The majority of the company's employees are female, and they generally have more seniority than their male colleagues

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

A comprehensive benefits system that exceeds regulatory requirements

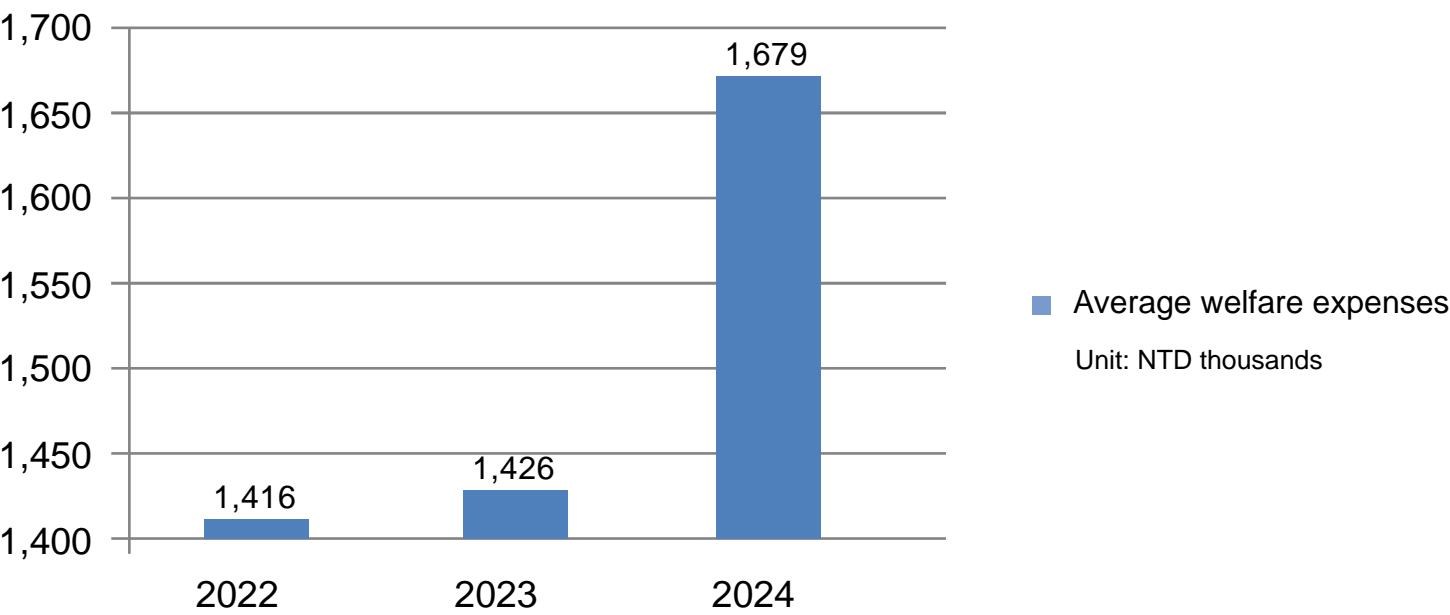
MPI Corporation is committed to fostering a workplace culture that supports work-life balance through a comprehensive welfare system. The Company has established an "Employee Welfare Committee," consisting of employee representatives, which convenes regularly to plan and review annual welfare programs.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

Bonuses and gift vouchers	Health care and emergency relief	Friendly facilities and local partnerships
<ul style="list-style-type: none">Regular raise based on work performanceWork performance bonusDragon Boat Festival, Mid-Autumn Festival, and year-end bonusesThree major festival gift vouchers, Labor Day gift vouchers, birthday gift vouchers, and quarterly gift vouchers <ul style="list-style-type: none">Travel subsidies and bonuses (allowances for domestic and overseas travels, book procurement, and recreational activities)Various merchandise vouchers and activity participation bonusesEmployee share ownership trust (ESOT)Japanese and English proficiency bonus	<ul style="list-style-type: none">Complimentary meals are provided (breakfast, lunch, dinner, and late-night snacks)Flexible paid leave that exceeds regulatory requirementsFunding for weddings, funerals, and childbirthsGroup insurance for employees and their dependentsHospitalization, condolence money, and relief assistance <ul style="list-style-type: none">Labor insurance, health insurance, and labor pensionDormitory allowanceHealth checkup items exceeding regulatory requirementsAnnual health checkupTwice-monthly stress relief psychological counselingWeekly on-site physician health consultationsCancer screeningInfluenza vaccination	<ul style="list-style-type: none">Free car and motorcycle parkingDiscounts at various contracted storesInstallation of EV charging stationsRecreational facilities have been established, including a gym, an aerobics classroom, a library and reading room, and a badminton court. <ul style="list-style-type: none">Free access to an espresso machine and tea bagsWell-known chain convenience store on-site serviceProvide self-enriching education and training from time to timeReserved parking for mothers

Employee benefit investment outcomes and participation status

With the Company's steady growth, MPI Corporation continues to expand its investment in employee welfare activities to reward its employees with a diverse benefits. In 2024, travel subsidies for 1,280 participants amounted to NT\$18,810 thousand, reflecting strong employee participation and the Company's active investment in employee welfare. Except for travel, 23,673 participants received total subsidies of NT\$34,673 thousand for other employee welfare activities, such as festival events, gatherings, and Family Day. Enhance overall workplace happiness and a sense of belonging through substantial resource investment.

Average expenses on employee benefits over the past three years



0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Retirement system and protection measures

Based on the laws and regulations of its operating locations, MPI Corporation has established a comprehensive retirement system to ensure employees receive the retirement protection they deserve at the end of their careers. The Company’s full-time employees are covered by the statutory pension plan, fully demonstrating its commitment to protecting employees’ long-term interests. In Taiwan, the parent company and subsidiaries contribute to employee pensions in accordance with the Labor Standards Act and the Labor Pension Act, adopting different contribution methods based on whether employees are under the old or new system (separated by July 1, 2005). The Company allocates a portion of the monthly salary of employees under the old system to a pension reserve account and has established an Employee Pension Reserve Supervisory Committee to oversee fund operations and retirement procedures, ensuring transparency, fairness, and sustainability. For employees under the new system, the Company contributes 6% of their monthly salary to individual accounts, which are managed by the government to guarantee fund security. For overseas subsidiaries, pension or retirement insurance plans are implemented in accordance with local laws and regulations, with a certain percentage of total employee payroll contributed monthly and managed by the local competent authority or retirement insurance agency. This arrangement not only meets regulatory requirements but also provides employees with a consistent retirement security mechanism. MPI Corporation will continue to strengthen its retirement-related systems, enhancing employees’ sense of security and confidence in their future while fostering a long-term, attractive, and supportive work environment.

Family care

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

Pension System	Old System	New System
Applicable Law	Labor Standards Act	Labor Pension Act
Method of Contribution	A 2% contribution is made based on the employee's total monthly salary.	A 6% contribution is made based on the employee's monthly insured salary.
Contribution Account	Labor Retirement Reserve Fund special account at the Bank of Taiwan	Employee personal account at Bureau of Labor Insurance
Amount contributed	Contribution balance: NT\$121,617 thousand	Contributed pension: NT\$100,744 thousand

Parental leave and paternity leave in 2024

	Male	Female	Total
Number of people eligible for parental leave in 2024	112	51	163
Number of employees who applied for parental leave in 2024	4	11	15
Number of people expected to return to work in 2024 (a)	5	13	18
Number of employees who returned to work in 2024 (b)	3	12	15
Number of employees who returned from parental leave in 2023 (c)	4	9	13
Number of employees retained 12 months after returning from parental leave in 2023 (d)	1	8	9
Return to work rate (b/a)	60%	92%	83%
Retention rate (d/c)	25%	89%	69%

* Number of employees qualified for parental leave in 2024: Employees who applied for maternity or paternity leave between 2022 and 2024.

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

Commendation for long-serving employees and recognition of senior talent

The dedication and professionalism of long-service employees are an indispensable force driving the Company's growth. To show appreciation for senior employees' contributions and acknowledge their years of service, the Company holds an annual long-service award ceremony honoring employees with 5, 10, 15, 20, and 25 years of service. The long-service commendation includes the presentation of exclusive commemorative gifts, trophies, or medals, and a heartfelt and grand celebration ceremony. This ceremony recognizes their perseverance and the value of their knowledge within their professional field. The event also emphasizes team gratitude and organizational identity, allowing long-service employees to feel respected and recognized by the Company.



Joint Family Day

To foster interaction between employees and their families and promote a harmonious work-life balance, MPI Corporation hosts "Family Day," inviting employees and their loved ones to come together and enjoy a variety of engaging activities. This event reflects the Company's strong commitment to valuing and supporting employees' families. The Family Day event, held on November 9, 2024, featured two main areas: a leisure zone and an interactive experience zone, offering a wide range of activities suitable for all ages. The event was held inside the stadium, with opening events that included a welcome for guests, the entry of representatives from various units, an opening ceremony, an athlete's oath, and an energetic group exercise. The event showcased a spirit of teamwork and a vibrant atmosphere. Numerous group competitions and family-friendly activities were arranged in the stadium to encourage participation by employee families and strengthen family bonds. The Company has established relaxation massage stations, a photo booth, and a garden party area on the second-floor outdoor circular walkway, providing family members with a relaxing atmosphere to unwind and create lasting memories. The specially designed inflatable castle and obstacle games were a hit with children, enhancing family engagement and creating joyful, memorable moments for parents and kids alike. On-the-spot registration for experience activities was available at the event venue, allowing all participants to freely choose what they wanted to join based on their preferences. Through the Family Day event, MPI Corporation demonstrated its recognition and support for the "family value" of its employees and also highlighted the important partnership between the Company and employees in fostering mutual growth. In the future, we will continue to optimize the activities' content and scale to make Family Day one of the most anticipated corporate events for employees and their families.



7.3 Human Rights Issues

MPI Corporation is committed to corporate social responsibility, valuing employee human rights, and overseeing their management. In accordance with the “Corporate Social Responsibility Best Practice Principles” and international norms such as the United Nations Guiding Principles on Business and Human Rights, International Covenant on Economic, Social and Cultural Rights (ICESCR), International Covenant on Civil and Political Rights (ICCPR), Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), and the Responsible Business Alliance (RBA) Code of Conduct, the Company emphasizes workplace gender equality, protects the right to work, and prohibits discrimination. To safeguard employee human rights, the Company has established internal regulations including the “Human Resources Management Procedures,” “Gender Equality in Employment Regulations,” “Sexual Harassment Prevention, Grievance, and Discipline Regulations,” and “Employee Code of Professional Conduct.” In the event of a human rights violation, disciplinary action will be taken in accordance with the “Employee Reward and Punishment Regulations”. Furthermore, MPI continuously works to enhance the awareness of employee human rights. All employees are required to regularly participate in corporate social responsibility training sessions and workplace sexual harassment prevention programs to ensure the protection of human rights within the workplace.

Employee human rights protection and RBA implementation principles

1

Comply with local laws and regulations and create a human rights-friendly environment

We have established human resource policies and management systems in accordance with the labor laws and regulations of each operating location, to protect the basic human rights and work dignity of all employees and build a safe, healthy, respectful, and inclusive working environment.

2

Introduce RBA core principles to prevent the risk of human rights infringements

We follow the RBA Code of Conduct, prohibiting forced labor, child labor, and human trafficking, and implement anti-discrimination, anti-bullying, and anti-sexual harassment policies to create a fair, respectful, and non-harassing workplace culture.

3

Establish a grievance mechanism to enhance transparency and improve systems

The Company maintains diverse grievance channels (e.g., anonymous mailbox, email, physical mailbox, etc.) to address employee grievances promptly and conduct follow-up tracking and improvement, thereby strengthening the trust mechanism and response efficacy.

4

Implement risk assessment and incorporate it into the ESG governance framework

Regularly implement RBA and ESG-related risk assessments and tracking, and the ESG Committee is responsible for oversight and management to ensure human rights issues are incorporated into corporate governance and sustainable development strategies.

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues**
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Human rights policy and management framework

Human Rights Core Items	Implementation Approach	Management Measures	
No forced labor	<ul style="list-style-type: none">Forced, bonded or indentured labor, involuntary or exploitative labor is prohibited.Employees are entitled to resign or terminate employment at any time without any punishment, deduction of wage, or control of their personal freedom (including passport detention, etc.)	<ul style="list-style-type: none">Investigate problems and their cruxNotify the top supervisor of the relevant unit to discuss the handling measures	<ul style="list-style-type: none">Proactively notify the competent authorities of violationsPost-hoc preventive measures review and observation
No employment of child labor and protection for young employees	<ul style="list-style-type: none">Hiring of child labor under 16 years old is prohibited.The employment of workers aged over 16 but under 18 in work that may jeopardize their health or safety, including night shifts and overtime, is strictly prohibited.	<ul style="list-style-type: none">If child labor is identified, remove them from job and arrange health assessment of the work environment.Arrange health checkups at medical institutions for threats of physical and mental health hazards. Pay for the treatment of proven work-related ill health or injuries.	<ul style="list-style-type: none">Proceed with the resignation procedures for child labor only after there is no doubt about health condition.Investigate recruitment procedures for unintended use of child labor and prevent recurrence.
Humane Treatment	<ul style="list-style-type: none">No harsh or inhumane treatment for employees, including gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers	<ul style="list-style-type: none">Provide mailbox and hotline for signed and anonymous grievancesStop relevant operations upon discovery of violationsConduct cause investigation and remedial measures (such as correction, counseling, job accommodation)Awareness education and disciplines for violating departmentsThe HR department will continue to monitor for potential risks and review improvement measures within a three-month period.	
Non-discrimination/ Non-harassment	<ul style="list-style-type: none">Employees must not be subject to discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity, nationality, disability, pregnancy, religion, political stance, or marital status in any employment practices, including wages, promotions, rewards, and training opportunities.		
Working Hour Benefits	<ul style="list-style-type: none">A workweek should not be exceed 60 hours, and any remaining working hours are subject to the provisions of the Labor Standards Act.Wages must not be lower than the minimum wage set by local regulations. Deductions from wages as a disciplinary measure are not permitted.		
Freedom of Association	<ul style="list-style-type: none">Respect the right of all employees to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly and enable employees to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, or intimidation.		

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. **Friendly Workplace**
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues**
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

Human rights education and risk assessment management

MPI Corporation continues to promote human rights risk management and ethical responsibility education, and implements employee human rights protections through systematic mechanisms. The Company regularly organizes relevant education and training, covering topics such as labor ethics, human rights awareness, anti-discrimination, and workplace respect, to enhance employees’ awareness and sensitivity to corporate responsibility and human rights issues. Meanwhile, the Company continues to implement human rights and labor risk assessments in accordance with the RBA Code of Conduct and international human rights standards. It identifies and categorizes risks based on operating fields, internal systems, and supply chain conditions, and establishes appropriate mitigation and remediation mechanisms according to the nature of grievances to ensure risks are promptly monitored and effectively addressed. The 2024 annual risk assessment has been completed, with an overall assessment result of “minimal/low risk”, indicating effective human rights management efforts. We continue to implement risk identification, education and awareness programs, as well as monitoring and follow-up measures, to strengthen our human rights protection framework, ensuring employees work in a safe, respectful, and equitable environment.

The Company has established the "Human Resources Management Procedures," "Regulations for Gender Equality in Employment," "Regulations for Grievance and Discipline of Sexual Harassment Prevention," and "Ethical Corporate Management and Business Ethics Regulations" for implementation.

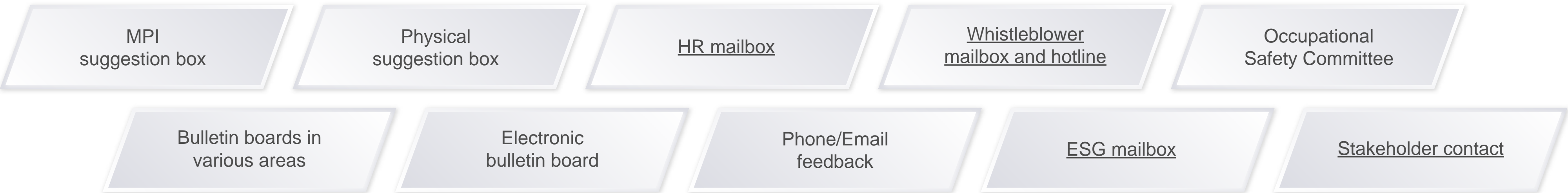
Corporate social responsibility (RBA), ethical management and business integrity, workplace violence prevention, and sexual harassment prevention education and training	Training subjects	Training results
	New employee training	95 participants
	In-service employee	Online training is provided every two years, and 1,750 in-service employees receive refresher training

Risk Assessment	Evaluation Period	Evaluated department	Evaluation basis	Scope of Evaluation	Evaluation results
	2024/03/07 to 2024/03/20	General evaluation: All departments Specific evaluation: HR and Procurement departments	RBA CoC 7.0	All RBA provisions	Minimal/low risk

0.	Introduction
1.	About MPI
2.	Sustainable Development
3.	Operations and Governance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
6.	Environmental Protection and Practices
7.	Friendly Workplace
7.1	Talent Cultivation and Development
7.2	Remuneration and Benefits
7.3	Human Rights Issues
7.4	Employee Care
7.5	Occupational Safety and Health
7.6	Social Impact

Open communication grievance channels

MPI values the feedback and opinions of employees, protects employee rights, and fosters a healthy, safe, and open working environment. The Company has established a smooth communication and feedback mechanism through regular Occupational Safety and Health Committee meetings, departmental meetings, service satisfaction surveys, physical and online suggestion boxes. It encourages employees to provide suggestions and feedback on work issues, the workplace environment, or personnel matters. All opinions will be compiled and handled according to the “Employee Opinion Handling Regulations”. If employees have any suggestions, grievances, or questions regarding their work arrangements, organizational structure, or personal matters, they may submit them anonymously or with their name. The Company guarantees confidentiality and protection from retaliation for complainants throughout the handling process, ensuring employees can express their concerns freely without fear of reprisal. Through systematic grievance and response mechanisms, we encourage employee participation, build trust, foster a culture of open internal communication, and cultivate a positive, transparent, and respectful work environment.



Physical suggestion/grievance box



Online MPI suggestion box



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

Employee satisfaction survey and feedback mechanism

To continuously optimize its management system and enhance workplace quality, MPI Corporation values employee feedback, actively listens to diverse perspectives, and responds proactively to employees’ needs and expectations. The Company conducts an employee satisfaction survey annually, which serves as a basis for measuring the effectiveness of internal services and reviewing the management system. In 2024, 1,851 satisfaction survey questionnaires were sent to all employees, and a response rate of 41.3% was achieved. The survey covers two main areas: human resource management and administrative support services. Employee feedback on the organization’s systems, work environment, welfare benefits, and administrative resources was collected through a systematic design and an anonymous response format. A total of 213 suggestions and items for encouragement were collected this year, with an overall average satisfaction score of 9.36 (out of 10), indicating high employee satisfaction with the current system and service performance. The suggestions made by employees have been compiled and reviewed by relevant units, and specific improvement plans or formal responses have been proposed to strengthen two-way communication and trust.

Satisfaction questionnaire (Human Resources Items)

Scoring Contents	Satisfaction in 2024 (Full score is 10)
Education and Training Service	9.17
EWC Service	9.14
Labor Insurance, NHI, and Group Insurance Services	9.42
Electronic System Operation Service	9.34
Service Friendliness	9.46
Service Efficiency/Problem-Solving Efficiency	9.41
Overall Service Satisfaction	9.46
Average Score	9.34

Satisfaction questionnaire (Administrative Support Items)

Scoring Contents	Satisfaction in 2024 (Full score is 10)
Counter and Mail Services	9.59
General Affairs Service	9.4
Catering Service	9.02
Environmental Cleaning Service	9.3
Health Service	9.35
Plant Facility Services	9.35
Videoconferencing Service	9.57
Overall Service Satisfaction	9.46
Average Score	9.38

0.	Introduction
1.	About MPI
2.	Sustainable Development
3.	Operations and Governance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
6.	Environmental Protection and Practices
7.	Friendly Workplace
7.1	Talent Cultivation and Development
7.2	Remuneration and Benefits
7.3	Human Rights Issues
7.4	Employee Care
7.5	Occupational Safety and Health
7.6	Social Impact

7.4 Employee Care

MPI Corporation has implemented an annual health checkup system, with the frequency of checkups tailored to employees' job risk and age. Medical follow-up advice is provided based on the results of each checkup. The results of employee health checkups, handling analysis, and data retention methods are properly managed in accordance with the "Personal Data Protection Act" and the "Regulations for the Security Management of Personal Data Files in Manufacturing and Technical Services Industries". To expand benefits, the Company provides professional health consultation services and collaborates with external professional institutions to offer employees referral resources for medical treatment. In terms of health promotion, the Company organizes several health promotion activities and themed seminars annually, such as stress-relieving courses and mind-body balance seminars, to enhance employees' health awareness and self-management skills. We also provide psychological counseling resources to help employees cope with work-related stress and life adjustment issues, ensuring they receive adequate emotional and psychological support. We continue to protect the physical and mental health of every employee through effective health management, resource support, and education, building a safe, caring, and supportive workplace.

Health activity theme	Activity month	Purpose	Number of participants
Blood drive	1, 7	In response to the “Donate Blood, Save Lives” campaign, we engage in long-term collaboration the Hsinchu Blood Center and local medical institutions in Hsinchu to encourage employees to donate blood. We organize at least two blood donation drives annually, encouraging employees to participate and helping blood donation centers overcome shortages during critical times. We will fulfill our commitment to corporate social responsibility by organizing blood drives to give back to society and enhance our corporate image.	219 bags
Gynecological cancer screening	8	Cervical cancer and mammography screenings are key preventive measures for women’s health. By implementing early screening programs, MPI Corporation can detect abnormalities and provide timely treatment. Combined with follow-up care from on-site medical professionals, these initiatives ensure employees receive comprehensive care, enhance the Company’s social responsibility, and foster a supportive, women-friendly workplace.	87
Production line Health education course: “Ergonomic engineering improvements for potential hazards”	3, 4	According to the Bureau of Labor Insurance's statistics on occupational disease claims over the past three years, musculoskeletal injuries rank as the leading cause of occupational injuries and illnesses, excluding COVID-19-related cases, accounting for 80% of occupational injury claims. This indicates that musculoskeletal injuries remain the primary health hazard for workers. The International Social Security Association (ISSA) research report indicates that investing in worker safety and health can bring companies a return of 2.2 times the benefits. Promoting the prevention and improvement of human factors hazards is an essential part of implementing a healthy workforce, not only addressing the hazards of musculoskeletal injuries for workers but also improving the work environment and enhancing operational efficiency, achieving a win-win situation for employee care and sustainable corporate management.	20
Influenza vaccination	10	Prevent flu and reduces the risk of medical visits, severe illness, and hospitalization from the flu. Actively protect the health of high-risk groups and lower medical expenses to ensure normal production line operations and minimize employee health risks.	145
One-on-one counseling for spiritual relaxation	Twice a month	We provide employees with a psychologically healthy and supportive workplace. Through the expertise and skills of mental health professionals, we help employees navigate challenges and resolve issues, whether related to work, family, or relationships. This support empowers them to expand their life choices, improve their well-being, and find new perspectives and meaning in life.	91
Quit smoking activities	5, 6	Reduce the incidence of cancer (lung cancer, throat cancer, oral cancer, pancreatic cancer, bladder cancer). Reduce the incidence of ischemic stroke, subarachnoid hemorrhage, and cardiovascular diseases. Let employees enjoy improved health and foster a friendly workplace.	15
Annual employee health checkup report summary consultation	11	Through individual consultations with medical professionals, employees receive an interpretation of their health checkup reports, enabling them to understand their risk of related diseases.	38
On-site physician health consultation	Weekly	We provide professional consultation services for personal health, maternal health, musculoskeletal health, abnormal workload management, mental health, and other specialized occupational health needs, ensuring employee well-being.	143

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Weekly on-site doctor's clinic



Biweekly psychological counseling



Regular blood drives



Health education posters



Work-Life Balance

MPI values the health and well-being of employees, recognizing that a positive and joyful workplace atmosphere enhances productivity, sense of belonging, and overall employee engagement. A superior workplace environment also helps attract and retain top talent. From the employee’s perspective, MPI strives to provide a well-rounded, wellness-focused workplace through facility enhancements and diverse activity programs that promote creativity and vitality. These include regular health seminars, medical consultations, health screenings, and travel subsidies; providing access to various fitness facilities and dedicated lactation rooms; and supporting the establishment of recreational clubs, such as basketball and yoga groups, to encourage leisure and wellness activities.

Provision of Comfortable Work Environment

- Comfortable lighting and air-conditioning
- Periodic air quality inspection
- Periodic floor waxing and environmental disinfection
- Opinion box and contact point for immediate maintenance, repair, or replacement of out-of-order equipment.
- Necessary work aids and office supplies
- Breastfeeding room and infirmary
- Gym and aerobics classroom
- Established a library

Friendly Dining Environment

- Offer well-lighted and sanitary employee canteens in each plant
- Supply four free meals for employees of all shifts
- The Zhubei Plant hires cooks and kitchen assistants to take care of the quality of employee meals
- Change the menu periodically and control food quality and health for employees to eat with confidence
- A “MPI store” was opened at Zhubei Plant 3 in collaboration with a well-known convenience store chain
- Meet employees’ welfare and shopping needs

Benefits and recreational activities

- Year-end banquet
- Domestic company trips
- Card game competition
- Rental of badminton courts
- 30th Anniversary Emblem Design Competition
- 235 new contracted stores added
- Lucky draw for the Dragon Boat Festival

- Birthday celebration party
- Mid-Autumn gift box
- Magazine and newspaper subscriptions
- Joint Family Day
- Long-service commendation and tea party event
- Joyful Christmas event
- Dinners, spring parties, etc. for various departments

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. **Friendly Workplace**
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care**
 - 7.5 Occupational Safety and Health
 - 7.6 Social Impact

Comfortable working space



Various recreational activities



Photos of the year-end party of CLIC



MPI Spring Cup Card Game Competition



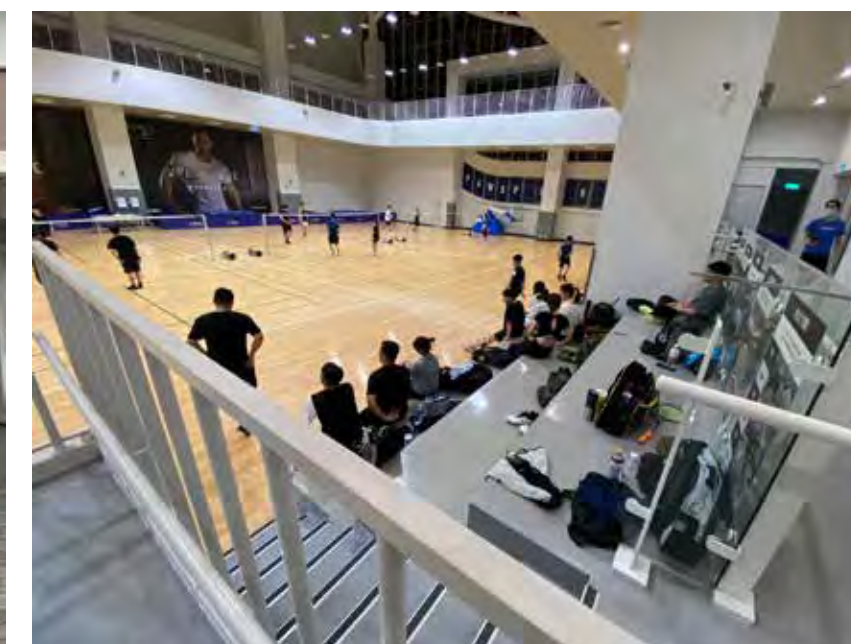
30th Anniversary Emblem Poster Contest



Joyful Christmas event



One-day and two-day company trips in 2024



Rental of badminton courts at Paw Sports



Spring banquet

7.5 Occupational Safety and Health

Establishing a safe and healthy work environment is the primary condition for achieving a friendly workplace. In 2016, MPI Corporation adopted the OHSAS 18001 Occupational Safety and Health Management System, and successfully transitioned to and obtained ISO 45001:2018 certification in 2020. The Company renewed its third-party certification in 2024, valid through August 31, 2025, demonstrating its long-term commitment to safety and the stable implementation of its safety management system. There are a total of 1,849 employees at MPI Corporation, with 67 non-employees. The Labor Safety Office and other dedicated units are responsible for promoting the occupational safety and health system, providing education and training, and overseeing daily operations. This includes hazard identification, risk assessment, accident prevention, and internal and external communication. The Company has established an “Occupational Safety and Health Committee” in compliance with the Occupational Safety and Health Act. Chaired by the President and joined by department heads and employee representatives, the Committee ensures broad participation, with labor representatives accounting for more than one-third of its members. The Committee meets quarterly to review policy implementation and discuss relevant issues, ensuring a two-way connection between decision-making and execution. In terms of promotion, the Company has established a "Safety, Environmental Protection, and Energy Conservation Task Force" comprised of teams from various units to implement the Company's occupational safety policy according to actual operational conditions. The Company has established the "Employee Safety and Health Code of Conduct," "Emergency Response Procedures," and "Contractor Safety Management Regulations," and regularly conducts training, self-inspection, and accident response drills for employees. Through drills and awareness campaigns, we enhance our colleagues' awareness of work risks and their familiarity with response procedures, ensuring that emergency responses can be implemented quickly and effectively. MPI Corporation continues to meet system requirements and practical needs to ensure workplace safety and compliance, helping employees focus on their work in a healthy and stable environment to achieve the dual goals of zero incidents and sustainable operations.



Plant disinfection

Occupational Safety and Health Policy



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. **Friendly Workplace**
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 **Occupational Safety and Health**
 - 7.6 Social Impact

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Occupational health and safety management system

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

Hazard identification and risk assessment

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

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

- The comprehensive risk value is above 96 points, and a risk control effectiveness score of three or more points indicates a potential for traffic accidents.
- Items with a probability of occurrence of seven or more points and a risk control effectiveness of four or more points.

In 2024, a total of 57 major occupational safety risks were identified. Corresponding control measures and improvement actions were established for each risk and incorporated into the annual occupational safety management implementation plan. Improvement effectiveness is continuously tracked to ensure risks remain within acceptable limits.

Hazard classification	Total number of cases	Hazard control solution
Ergonomic Hazards	29	1. Provide sufficient PPE; 2. Conduct special class education and training (heavy object handling, defensive driving); 3. Install safety light curtains on machinery.
Chemical Hazards	19	1. Provide sufficient PPE; 2. Environmental monitoring; 3. Operational Control; 4. Warning signs
Biological Hazards	1	1. Local exhaust ventilation system; 2. Environmental monitoring; 3. Operational Control; 4. Warning signs
Physical Hazards	8	1. Provide sufficient personal protective equipment (PPE); 2. Operational control; 3. Warning signs.

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Monitoring and Supervision

Higher-risk factors that affect employee safety and health in the workplace are listed as monitoring items and under the routine supervision by dedicated personnel to reduce the probability of major accident hazards. For employees working in special environments, regular monitoring of the work environment and special health examinations are conducted. Furthermore, specific sensitive groups, including middle-aged and elderly workers, those under 18 years of age, workers with potential maternal health hazards, and high-risk workers, receive follow-up care to ensure their health and safety. At the same time, in accordance with Articles 30 and 31 of the Occupational Safety and Health Act, pregnant workers are prohibited from working in environments where lead and its compounds are present, where harmful levels of radiation exist, or in roles that involve handling objects exceeding specified weight limits or other tasks that may endanger the health of the fetus or the mother. As some of our production lines involve the above conditions, factory nurses voluntarily conduct health protection assessment and healthcare consultation on pregnant workers to ensure perfect protection for both the pregnant workers and their fetuses.

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

Health checkup

MPI Corporation goes beyond regulatory requirements to provide employee health care. Employees are entitled to free annual health checkups, and special health checkups with follow-up monitoring are provided for specific work environments, ensuring comprehensive occupational safety protection. The results of the 2024 special health checkups were all classified as Grade 1. To protect the health and safety of high-risk employees in the workplace, MPI Corporation has established a dedicated health assessment and management mechanism for middle-aged, elderly, and employees with cardiovascular diseases or other health risks. The Company conducts a comprehensive risk assessment based on health checkup report data, combining employee age, cardiovascular risk level, work type, and overtime status. If necessary, interviews and further reviews of work content will be arranged to assess whether adjustments to job duties are required, and the findings will be included in subsequent regular follow-ups. For potential hazards that may affect employees' physical and mental health, the Company has designated occupational safety and health personnel to identify and assess them. This assessment covers working environment conditions, work processes, sources of psychological stress, and the organizational system. For identified risks, we propose improvement suggestions, including adjusting work patterns, optimizing the work environment, increasing rest time, and introducing ergonomic facilities, to minimize the risk of chronic health damage. Meanwhile, we propose plans to improve safety and health facilities to address potential risks in the operating environment, such as high noise levels, abnormal temperatures and humidity, and hazardous chemicals. We will also analyze the correlation between employee health issues and actual working conditions to serve as a basis for health promotion and preventative measures. In the event of a workplace accident, the Company will arrange for returning employees to undergo a functional assessment and provide job redesign, work content adjustment, or referral to professional rehabilitation services to help them smoothly return to work while maintaining their physical and mental health and work performance. The results of employee health checkups, handling analysis, and data retention methods are properly managed in accordance with the "Personal Data Protection Act" and the "Regulations for the Security Management of Personal Data Files in Manufacturing and Technical Services Industries".

Health checkup items	Number of people checked
Labor health checkups	1716
Special health examination (exposure to lead, dust, and noise at work, etc.)	248

Specific sensitive groups	Middle-aged and elderly		Senior citizens		Concerned about maternity health hazards
	Male	Female	Male	Female	
Number of people receiving care and follow-up	339	133	5	1	0
Percentage	19.2%	7.5%	0.28%	0.06%	0%

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Occupational accident management and prevention.

Ensuring employees have a safe and healthy working environment during work is one of the Company's basic responsibilities. In addition to regularly monitoring and improving working conditions, MPI Corporation actively implements occupational accident prevention and management measures, striving towards a goal of zero major occupational accidents. According to the results of the Company's internal reporting and voluntary audits in 2024, a total of two minor injuries occurred throughout the year. Additionally, several employees were injured in 28 traffic accidents during their commute. All of these incidents were reported, investigated, and subsequently improved, and have been included in safety education cases for internal promotion and risk reminders. MPI Corporation will continue to refine its occupational accident prevention system and on-site management mechanisms, reducing the risk of employee exposure to unsafe situations through systematic tracking, education, and physical improvements, to protect the health and safety of each employee in the workplace.

The Company continues to track the occurrence of various occupational accidents and develops preventive and mitigation measures based on the risk level, covering the following key measures:

- Implement health checkups for all employees and regular tracking of special operation categories.
 - Professional physicians and counselors are hired to provide regular on-site medical and psychological support services.
 - Organize occupational safety education and training and safety lectures for new hires.
 - Introduce ergonomic aids and equipment to reduce operator workload.
- Enhance the frequency of on-site factory inspections and reinforce the efficiency of self-audits and the remediation of identified deficiencies.
 - Improve the production line flow and working environment conditions, such as ventilation, lighting, and non-slip flooring.
 - Three full-time plant nurses are deployed to proactively implement health care and follow-up for high-risk groups.

2024 occupational safety and health management performance		
Performance indicator	Annual target value	Number of incidents from January to December
Fines for Industry Safety	≤ 0	0
Number of major occupational accidents at the plants	≤ 0	0
Number of minor work-related injuries at the plants	≤ 2	2
Number of traffic-related injuries	≤ 9	28

- * There were two minor injuries and 28 traffic accidents during the commute period among employees. No injuries or accidents were reported for non-employees.
- * Analysis of minor injuries: A chemical splash accident occurred during machine maintenance. An investigation has been launched, and improvements have been made for prevention.
- * Analysis of injuries from traffic accidents: As the Company is located on the provincial and county highways with heavy traffic, the probability of traffic accidents during commuting is higher. In addition to regular traffic safety awareness campaigns, we will continue to organize education and training on traffic accident prevention led by law enforcement officers, in collaboration with local government authorities. We will also maintain communication with relevant agencies to implement timely improvements at traffic black spots.

2024 Occupational Injury and Occupational Disease Statistics Table		
Item	Employees	Workers whose work and/or workplace is managed by MPI
Total Recordable Fatal Injury Frequency Rate	0%	0%
Total Severe Injury Frequency Rate	0%	0%
Total recordable incident rate	0%	0%
Total Recordable Fatal Illness Frequency Rate	0%	0%
Total Recordable Illness Frequency Rate	0%	0%

According to the Occupational Safety and Health Act, if any of the following occupational accidents occur at the workplace of a business unit, the employer shall report to the labor inspection agency within eight hours:
1. Occurrence of fatalities; 2. Accidents resulting in three or more casualties; 3. Accidents resulting in one or more casualties requiring hospitalization; 4. Other accidents designated and announced by the central competent authority.
Since no occupational accidents occurred at MPI Corporation that met the reporting threshold, the occurrence rate presented in the table is 0% (including employees and non-employees).

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

7.1 Talent Cultivation and Development

7.2 Remuneration and Benefits

7.3 Human Rights Issues

7.4 Employee Care

7.5 Occupational Safety and Health

7.6 Social Impact

Occupational safety education and training

Occupational safety education and training are the foundation for enhancing employees’ safety awareness and self-protection capabilities. Through systematic and repetitive education and training courses, MPI reinforces employees' awareness of workplace risks and preventive actions, ensuring that occupational safety is no longer seen as the responsibility of a single department, but as an ongoing effort involving all employees. The course content includes new employee safety lectures, regular retraining for in-service employees, professional training for high-risk operations, and emergency response drills, etc. Courses are structured hierarchically according to job function, exposure risk, and legal compliance requirements. Through proactive hazard identification, self-examination of work practices, and adherence to standard operating procedures (SOPs), the Company aims to foster a strong safety culture and achieve its long-term vision of zero major occupational incidents.

Training item \ Year	2023		2024	
	Number of sessions	Number of Persons	Number of sessions	Number of Persons
New hire occupational safety and health education and training	59	163	64	314
In-service personnel occupational safety and health education and training	0	0	2	1,674
Occupational safety and health management personnel education and training	10	10	7	7
Hazardous operation supervisor education and training	30	30	17	17

* Biennial occupational safety and health education and training for in-service personnel

Education and training theme	Quarterly (number of persons)				Completion rate	Satisfaction Survey
	Q1	Q2	Q3	Q4		
New hire occupational safety and health for general workers	39	39	123	78	100%	100%
Self-defense firefighting team	—	139	—	157		
Civil defense and firefighting teams	—	—	41	—		
Basic life-saving techniques (CPR+AED)	—	—	—	48		
Toxic chemical accident drill	Once every two years, with the next drill scheduled for 2025					
Defensive Driving Seminar for Traffic Safety	—	—	—	47	100%	100%
In-service general safety and health training and employee hazard awareness training	—	—	1631	—		

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health**
 - 7.6 Social Impact

Contractor safety management

To strengthen occupational safety and health risk management and ensure the safety and well-being of personnel at MPI Corporation's facilities, a "Contractor Safety and Health Operation Guide" and related documents have been developed in accordance with the "Occupational Safety and Health Act" and other relevant regulations. These documents serve to enhance the management system and establish practical procedures for contractor safety. Include contractor safety and health notification, construction process risk identification and control, operation review and supervision, performance audit, and improvement, etc. In addition, the Company requires its contractors and subcontractors to sign the "Contractor Safety, Health, and Environmental Commitment Letter" as a guideline for joint actions to maintain workplace safety and environmental sustainability. The Company also promotes the following management measures to strengthen the effectiveness of system implementation:



- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. **Friendly Workplace**
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health

7.6 Social Impact

MPI believes that contributing to society and creating shared prosperity are fundamental corporate responsibilities. Guided by the principle of “what is taken from society is given back to society,” we embrace the spirit of the United Nations Sustainable Development Goals (SDGs) and integrate these objectives as benchmarks for leveraging our corporate influence. We focus on the needs and concerns of local communities, public welfare organizations, and social groups, actively supporting philanthropic initiatives and participating in community programs. Through donations, sponsorships, and charity sales, MPI builds partnerships with diverse organizations to collectively address key social issues, including alleviating poverty and hunger among disadvantaged groups, ensuring access to healthcare, promoting education and lifelong learning, and fostering a peaceful and inclusive social environment.

Public Welfare Initiatives

Guided by our commitment to corporate social responsibility and contributing to Taiwanese society, MPI engages in long-term, proactive efforts to give back to the community. We continuously donate to both national and local welfare organizations, public interest groups, and social associations, with a strong focus on supporting disadvantaged groups, advancing poverty alleviation initiatives, and promoting employment opportunities for individuals with disabilities. Through these concrete actions, MPI demonstrates its commitment and dedication to society. Additionally, donation boxes are placed in office areas, providing employees with opportunities to make voluntary contributions and donate receipts, fostering a culture of shared social responsibility within the company.

Event Name	Donating organization	Donations/Charity sale amount
Charity donation	World Peace Association	NT\$324 thousand
	Association of Chinese Police Research, Taiwan	NT\$200 thousand
	Chinese Fund for Children and Families/Taiwan	NT\$180 thousand
	ST. Camillus Center for Intellectual Disability	NT\$29 thousand
	Andrew Charity Association	NT\$27.9 thousand
	R.O.C. Salvation Charity Association	NT\$26.2 thousand
	Saint Joseph Social Welfare Foundation	NT\$24.9 thousand
	New Taipei City Stray Animal Protection Association	NT\$22.6 thousand
	Chinese Christian Relief Association	NT\$19.9 thousand
	The Rock Social Welfare Foundation, Pingtung County	NT\$15.2 thousand
	Children Are Us Foundation	NT\$10 thousand
Total		NT\$879.7 thousand

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health

7.6 Social Impact

Event Name	Donating organization	Donations/Charity sale amount
“Refreshing Greenery” Tree Planting Month	Genesis Social Welfare Foundation	83 invoices
Mother’s Day charity flower bouquet sale	Taiwan Fund for Children and Families Hualien	NT\$15.2 thousand
“World Earth Day” Respond to environmental protection activities and share love through toy recycling	TOYOTA Zhubei Service Plant	One bag of toys
“Romantic Chinese Valentine’s Day - Spread the Love” charity flower bouquet sale event	Chensenmei Social Welfare Foundation	NT\$1.5 thousand
“Share your Love - Lighting Hope with Love” charity desk calendar & diary sale event	Sunshine Social Welfare Foundation Saint Joseph Social Welfare Foundation	NT\$25.2 thousand
"2025 Bags to Help Hungry Children Celebrate the New Year" pre-order red envelopes for the Year of the Snake	World Peace Association	NT\$15.6 thousand
Total		NT\$57.5 thousand

Community Collaboration and Support for Arts and Culture

MPI is deeply committed to fostering harmonious relationships with local communities. Our initiatives include participating in local temple festivals and community celebrations, as well as regularly engaging with community development associations and neighborhood patrol teams to maintain positive and cooperative ties with the community. In addition, MPI has long supported nurturing young local talent and promoting cultural and artistic development that reflects the unique identity of the Hsinchu region. We proudly sponsor groups such as the Hsinchu County Symphony Orchestra and the Hsinchu Wind Orchestra, contributing to enriching cultural heritage and enhancing quality of life through music and the arts.

Donating organization	Donations/Charity sale amount
NTUH Hsin-Chu Branch	NT\$1,250 thousand (piano donation)
Hsinchu City Symphonic Band	NT\$100 thousand
Hsinchu County Symphony Band	NT\$75 thousand
Meimen Kungfu Art Troupe	NT\$50 thousand
Julun Skill Development Association	NT\$21 thousand
Community and Temple Fair	NT\$2.4 thousand
Genesis Social Welfare Foundation	NT\$10 thousand
Total	NT\$1508.4 thousand

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace
 - 7.1 Talent Cultivation and Development
 - 7.2 Remuneration and Benefits
 - 7.3 Human Rights Issues
 - 7.4 Employee Care
 - 7.5 Occupational Safety and Health

7.6 Social Impact

"MPI Piano Donation to Warm Hearts" piano donation ceremony

As a local enterprise rooted in Hsinchu, MPI Corporation is honored to contribute to enhancing the medical environment at NTUH Hsin-Chu Branch. We hope that the power of beautiful music will help ease the stress of frontline healthcare workers, bring comfort and strength to patients, and infuse this city of technology with a gentle current of artistic warmth and emotion.



Supporting arts and culture



Animation Dimension:
A Concert of Soundtracks
from Animated Films

Song of the Earth - Flowing
Melodies

2024 Encounters with the
Master - Classical Concert

APPENDIX

- A. **United Nations Sustainable Development Goals (SDGs) Guidelines**
- B. **GRI Standards Guidelines**
- C. **SASB Semiconductors Standard Guidelines**
- D. **Sustainability Disclosure Indicators for TPEX Listed Companies - Semiconductor Industry**
- E. **Climate-Related Information for TPEX Listed Companies**
- F. **ISO Management System Certificate**
- G. **External Verification Statement**

A. United Nations Sustainable Development Goals (SDGs) Guidelines

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

A. United Nations Sustainable Development Goals (SDGs) Guidelines

B. GRI Standards Guidelines













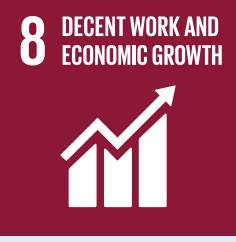


C. SASB Semiconductors Standard Guidelines

D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry

E. Related Information for TPEX Listed Companies

F. ISO Management System Certificate

G. External Verification Statement

SDGs	Management Approach	Corresponding Sections	SDGs	Management Approach	Corresponding Sections
	<ul style="list-style-type: none">The Company adjusts compensation in line with government regulations and its operational performance, ensuring the median salary remains above the industry average.	7.2 Remuneration and Benefits		<ul style="list-style-type: none">Comply with the RBA Code of Conduct, identify human rights and ethical risks for employees and suppliers, and manage them accordingly.	5.3 Responsible Procurement 7.3 Human Rights Issues
	<ul style="list-style-type: none">Free meals are provided to employees to support their nutritional needs throughout the day.	7.4 Employee Care		<ul style="list-style-type: none">The highest quality policy involves enhancing customer competitiveness by delivering high-quality products, comprehensive services, and ensuring compliance.Obtain customer trust by establishing standard operating procedures, regularly investigating product and service satisfaction, and reviewing performance measurement results.	4.4 Quality Management and Product Services 5.1 Customer Service 6.4 Water Resource and Waste Management
	<ul style="list-style-type: none">Comprehensive health checkups are provided to employees, and doctors and professional counselors are invited to the plant to offer free physical and mental counseling and care to employees.	7.4 Employee Care 7.5 Occupational Safety and Health		<ul style="list-style-type: none">Integrate climate change considerations into the ISO management system guidelines, and address and mitigate climate-related risks according to the TCFD framework.Introduce the ISO 22301 Business Continuity Management System to enhance resilience against the impact of disasters resulting from extreme and unexpected events.	3.4 Risk management 6.1 Climate Actions
	<ul style="list-style-type: none">To prevent gender inequality and workplace sexual harassment, the Company provides regular awareness campaigns and educational and training on gender equality issues, and offers grievance channels. The implementation status is reported to the Occupational Safety Committee annually.	7.3 Human Rights Issues 7.5 Occupational Safety and Health		<ul style="list-style-type: none">Comply with laws and regulations, strictly monitor effluent discharge, reduce the use of hazardous substances, and seek water-saving measures to minimize water consumption and discharge.	6.4 Water Resource and Waste Management
	<ul style="list-style-type: none">The Company closely monitors effluent discharge and operates in compliance with all applicable laws and regulations.Regularly test the water quality of the drinking water facility.	6.4 Water Resource and Waste Management 7.5 Occupational Safety and Health		<ul style="list-style-type: none">Lower product pollution and energy consumption and enhance product durability and recyclabilityContinue to develop advanced probe card technology and provide testing solutions, contributing to our customers' sustainability goals.	4.2 Competitive Strengths 6.4 Water Resource and Waste Management
	<ul style="list-style-type: none">Increase the use of renewable energy and seek other alternative measures.	6.2 Energy Management		<ul style="list-style-type: none">Comply with international conventions and local laws and regulations, and follow the RBA Code of Conduct.	3.1 Corporate Governance 3.5 Ethical Management and Legal Compliance 7.3 Human Rights Issues
	<ul style="list-style-type: none">Annual growth and expanded personnel needsCreate a healthy and safe working environmentPlan reasonable, fair, and competitive systems, benefits, and rewards to continuously attract and retain outstanding talent.	1.2 Operating Performance 7.2 Remuneration and Benefits 7.4 Employee Care 7.5 Occupational Safety and Health		<ul style="list-style-type: none">Proactively engage in social initiatives and fulfill corporate social responsibility.Formulate supplier management procedures in accordance with the RBA Code of Conduct to assess social, environmental, and governance risks and impacts	5.3 Responsible Procurement 7.6 Social Impact
	<ul style="list-style-type: none">Respecting and protecting intellectual property rights is fundamental to ensuring the Company's sustainable competitiveness.Establish an information security system and software/hardware environment to protect personal data, trade secrets, and ensure business continuity.Committed to developing new technologies and improving customer competitiveness.	3.2 Intellectual Property 3.3 Information Security 4.3 Development Strategy and Innovative R&D			

0.	Introduction
1.	About MPI
2.	Sustainable Development
3.	Operations and Governance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
6.	Environmental Protection and Practices
7.	Friendly Workplace
Appendix	
A.	United Nations Sustainable Development Goals (SDGs) Guidelines
B.	GRI Standards Guidelines
C.	SASB Semiconductors Standard Guidelines
D.	Disclosure Indicators for TPEX Listed Companies - Semiconductor industry
E.	Related Information for TPEX Listed Companies
F.	ISO Management System Certificate
G.	External Verification Statement

B. GRI Standards Guidelines

Statement of Use	The content of MPI Corporation’s report for the period from January 1, 2024 to December 31, 2024, is based on the GRI Standards.
GRI 1 Version Used	GRI 1: Foundation 2021
Application of GRI Industry Standards	N/A

GRI 2: General Disclosures 2021

GRI Standards	Disclosure item	Corresponding Sections	Page No.	Omissions/supplementary explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	1.1 Company overview	9	
	2-2 Entities included in the organization's sustainability reporting	A. About This Report	4	
	2-3 Reporting period, frequency, and contact point	A. About This Report	4	
	2-4 Restatements of information	A. About This Report	4	Revising the statistical basis for the historical turnover rate of regular employees as presented in the "Recruitment and Retention Overview" section of the 2024 Sustainability Report.
	2-5 External assurance/verification	Appendix G. External Verification Statement	126	
	2-6 Activities, value chain, and other business relationships	4.2 Competitive Strengths	54	
	2-7 Employees	7.1 Talent Cultivation and Development	86	
	2-8 Non-employee workers	7.1 Talent Cultivation and Development	86	
	2-9 Governance structure and composition	3.1 Corporate Governance	34	
	2-10 Nominating and selecting the highest governance body	3.1 Corporate Governance	34	
	2-11 Chair of the highest governance body	3.1 Corporate Governance	34	
	2-12 Role of the highest governance body in overseeing the management of impacts	3.1 Corporate Governance	34	
	2-13 Delegation of responsibility for managing impacts	2.1 Sustainability Execution Framework and Management 3.1 Corporate Governance	19 34	
	2-14 Role of the highest governance body in sustainability reporting	2.1 Sustainability Execution Framework and Management	19	
	2-15 Conflicts of interest	3.1 Corporate Governance	34	
	2-16 Communication of critical concerns	3.1 Corporate Governance	34	
	2-17 Collective knowledge of highest governance body	3.1 Corporate Governance	34	

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

- A. United Nations Sustainable Development Goals (SDGs) Guidelines
- B. GRI Standards Guidelines
- C. SASB Semiconductors Standard Guidelines
- D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry
- E. Related Information for TPEX Listed Companies
- F. ISO Management System Certificate
- G. External Verification Statement

GRI Standards	Disclosure item	Corresponding Sections	Page No.	Omissions/supplementary explanation
GRI 2: General Disclosures 2021	2-18 Evaluating the highest governance body's performance	3.1 Corporate Governance	34	
	2-19 Remuneration policy	3.1 Corporate Governance	34	
	2-20 Process to determine remuneration	3.1 Corporate Governance	34	
	2-21 Annual total compensation ratio	7.2 Remuneration and Benefits	92	
	2-22 Statement on sustainable development strategy	From the President	6	
	2-23 Policy commitments	3.4 Risk management 3.5 Ethical Management and Legal Compliance 5.3 Responsible Procurement 7.3 Human Rights Issues	34 48 68 97	
	2-24 Embedding policy commitments	3.4 Risk management 3.5 Ethical Management and Legal Compliance 5.3 Responsible Procurement 7.3 Human Rights Issues	34 48 68 97	
	2-25 Processes to remediate negative impacts	2.4 Sustainability Goals and Management Mechanisms 3.4 Risk management	30 34	
	2-26 Mechanisms for seeking advice and raising concerns	2.2 Stakeholder Engagement 3.5 Ethical Management and Legal Compliance 5.1 Customer Service 7.3 Human Rights Issues	24 48 63 97	
	2-27 Compliance with laws and regulations.	3.5 Ethical Management and Legal Compliance	34	
	2-28 Membership of associations	1.1 Company overview	9	
	2-29 Stakeholder Engagement Policy	2.2 Stakeholder Engagement	24	
	2-30 Collective bargaining	NA	NA	MPI Corporation does not prohibit employees from forming trade unions. All employees sign an employment contract, and the company provides a channel for employee grievances.

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

A. United Nations Sustainable Development Goals (SDGs) Guidelines

B. GRI Standards Guidelines

C. SASB Semiconductors Standard Guidelines

D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry

E. Related Information for TPEX Listed Companies

F. ISO Management System Certificate

G. External Verification Statement

GRI 3: Material Topic 2021

GRI Standards	Disclosure item	Corresponding Sections	Page No.	Omissions/supplementary explanation
GRI 3: Material Topic 2021	3-1 Process to determine material topics	3.1 Corporate Governance	34	
	3-2 List of material topics	2.4 Sustainability Goals and Management Mechanisms	30	
Quality Management				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms 4.4 Quality Management and Product Services	30 60	
Customized topics	Product quality process and customer service satisfaction	4.4 Quality Management and Product Services 5.1 Customer Service	60 63	
Business Performance				
GRI 3: Material Topic 2021	3-3 Management of material topics	1.2 Operating Performance 2.4 Sustainability Goals and Management Mechanisms	15 30	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	1.2 Operating Performance	15	
Customized topics	Establish long-term operational strategies and patent layout	3.2 Intellectual Property	40	
Customized topics	Proactively expand domestic and international operations and R&D to meet customers' needs	4.3 Development Strategy and Innovative R&D	59	
Product Liability				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms 4.4 Quality Management and Product Services	30 60	
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	2.1 Sustainability Execution Framework and Management 4.2 Competitive Strengths	19 54	The requirements for product information and labeling are handled according to the laws and standards of each sales location
	417-2 Incidents of non-compliance concerning product and service information and labeling	3.5 Ethical Management and Legal Compliance	48	There were no significant non-compliance incidents in 2024
	417-3 Incidents of non-compliance concerning marketing communications	3.5 Ethical Management and Legal Compliance	48	There were no significant non-compliance incidents in 2024
Business Continuity				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms 4.4 Quality Management and Product Services	30 60	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	1.2 Operating Performance	15	
	201-2 Financial implications and other risks and opportunities due to climate change	3.4 Risk management 6.1 Climate Actions	45 73	

118

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

A. United Nations Sustainable Development Goals (SDGs) Guidelines

B. GRI Standards Guidelines

C. SASB Semiconductors Standard Guidelines

D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry

E. Related Information for TPEX Listed Companies

F. ISO Management System Certificate

G. External Verification Statement

GRI 3: Material Topic 2021

GRI Standards	Disclosure item	Corresponding Sections	Page No.	Omissions/supplementary explanation
Supply Chain Management				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms	30	
		5.2 Supply Chain Management	65	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	5.2 Supply Chain Management	65	
GRI 308: Supplier Environmental Assessment 2016	204-1 Proportion of spending on local suppliers	5.3 Responsible Procurement	68	
GRI 414: Supplier Social Assessment 2016	204-1 Proportion of spending on local suppliers	5.3 Responsible Procurement	68	
Employee Welfare				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms	30	
		7.2 Remuneration and Benefits	92	
GRI 204: Procurement Practices 2016	401-1 New employee hires and employee turnover	7.1 Talent Cultivation and Development	86	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.2 Remuneration and Benefits	92	
	401-3 Parental leave	7.2 Remuneration and Benefits	92	
GRI 405 Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	3.1 Corporate Governance 7.1 Talent Cultivation and Development	34 86	Due to the fact that information pertaining to minority groups is considered special/sensitive personal data, to comply with relevant GDPR regulations, the Company only discloses the proportion of minority groups (including nationality, disability, and indigenous peoples) within the total employee population.
	405-2 Ratio of basic salary and remuneration of women to men	7.2 Remuneration and Benefits	92	No gender discrimination. Instead of gender, performance and salary are assessed based on academic backgrounds, experience, and performance.
Green Products				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms	30	
		6.4 Water Resource and Waste Management	83	
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	6.4 Water Resource and Waste Management	83	
	306-2 Management of significant waste-related impacts	6.4 Water Resource and Waste Management	83	
	306-3 Waste generated	6.4 Water Resource and Waste Management	83	
	306-4 Waste diverted from disposal	6.4 Water Resource and Waste Management	83	
	306-5 Waste directed to disposal	6.4 Water Resource and Waste Management	83	



0. Introduction
1. About MPI
2. Sustainable Development
3. Operations and Governance
4. Product Innovation and Quality Assurance
5. Responsible Value Chain
6. Environmental Protection and Practices
7. Friendly Workplace
- Appendix

A. United Nations Sustainable Development Goals (SDGs) Guidelines

B. GRI Standards Guidelines

C. SASB Semiconductors Standard Guidelines

D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry

E. Related Information for TPEX Listed Companies

F. ISO Management System Certificate

G. External Verification Statement

GRI Standards	Disclosure item	Corresponding Sections	Page No.	Omissions/supplementary explanation
GHG				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms 6.3 GHG Management	30 81	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	6.3 GHG Management	81	
	305-2 Energy indirect (Scope 2) GHG emissions	6.3 GHG Management	81	
	305-3 Other indirect (Scope 3) GHG emissions	6.3 GHG Management	81	
	305-4 GHG emissions Intensity	6.3 GHG Management	81	
	305-5 Reduction of GHG emissions	6.2 Energy Management	78	
Occupational Safety				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms 7.5 Occupational Safety and Health	30 105	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	7.5 Occupational Safety and Health	105	
	403-2 Hazard identification, risk assessment, and incident investigation	7.5 Occupational Safety and Health	105	
	403-3 Occupational health services	7.5 Occupational Safety and Health	105	
	403-4 Worker participation, consultation, and communication on occupational safety and health	2.4 Sustainability Goals and Management Mechanisms 7.5 Occupational Safety and Health	30 105	
	403-5 Worker training on occupational health and safety	7.5 Occupational Safety and Health	105	
	403-6 Worker health promotion	7.4 Employee Care	102	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.5 Occupational Safety and Health	105	
	403-8 Workers covered by an occupational health and safety management system	7.1 Talent Cultivation and Development 7.5 Occupational Safety and Health	86 105	
	403-9 Occupational injuries	7.5 Occupational Safety and Health	105	
	403-10 Occupational diseases	7.5 Occupational Safety and Health	105	
Legal Compliance				
GRI 3: Material Topic 2021	3-3 Management of material topics	2.4 Sustainability Goals and Management Mechanisms 3.5 Ethical Management and Legal Compliance	30 48	
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations.	3.5 Ethical Management and Legal Compliance	48	

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

A. United Nations Sustainable Development Goals (SDGs) Guidelines

B. GRI Standards Guidelines

C. SASB Semiconductors Standard Guidelines

D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry

E. Related Information for TPEX Listed Companies

F. ISO Management System Certificate

G. External Verification Statement

Other topic standards

GRI Standards	Disclosure item	Corresponding Sections	Page No.	Omissions/supplementary explanation
GRI 3: Material Topic 2021	201-2 Financial implications and other risks and opportunities due to climate change	3.4 Risk management 6.1 Climate Actions	45 73	
	201-3 Define benefit plan obligations and other retirement plans	7.2 Remuneration and Benefits	92	
	201-4 Financial assistance received from government	1.2 Operating Performance	15	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	7.2 Remuneration and Benefits	92	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	6.2 Energy Management	78	
	302-2 Energy consumption outside of the organization	6.2 Energy Management	78	
	302-3 Energy intensity	6.2 Energy Management	78	
	302-4 Reduction of energy consumption	6.2 Energy Management	78	
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	6.4 Water Resource and Waste Management	83	
	303-4 Water discharge	6.4 Water Resource and Waste Management	83	
	303-5 Water consumption	6.4 Water Resource and Waste Management	83	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	7.1 Talent Cultivation and Development	89	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	2.1 Sustainability Execution Framework and Management 4.1 Scope of Operations 4.2 Competitive Strengths	19 52 54	All MPI products and services are industrial products and have never been distributed to the consumer market. Products are not circulated to consumers by being incorporated into customer products.

C. SASB Semiconductors Standard Guidelines

0. Introduction

1. About MPI

2. Sustainable Development

3. Operations and Governance

4. Product Innovation and Quality Assurance

5. Responsible Value Chain

6. Environmental Protection and Practices

7. Friendly Workplace

Appendix

A. United Nations Sustainable Development Goals (SDGs) Guidelines

B. GRI Standards Guidelines

C. SASB Semiconductors Standard Guidelines

D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry

E. Related Information for TPEX Listed Companies

F. ISO Management System Certificate

G. External Verification Statement

Disclosure Topics	Code	Disclosure indicator	Corresponding Sections	Content abstract
GHG Emissions	TC-SC-110 a.1	<ul style="list-style-type: none">Gross global Scope 1 emissionsTotal emissions from perfluorinated compounds	6.3 GHG Management	<ul style="list-style-type: none">1,432.9036 CO2e (parent company of MPI)78.0691 CO2e
	TC-SC-110 a.2	<ul style="list-style-type: none">Discussion of long-term and short-term strategies or plans to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	6.3 GHG Management	<ul style="list-style-type: none">The goal is to reduce Scope 1 and Scope 2 carbon emissions by 10–20% by 2030, and continuously assess the possibility of achieving carbon neutrality by 2040.
Energy management during production	TC-SC-130 a.1	<ul style="list-style-type: none">Total energy consumptionPercentage of grid electricityPercentage of renewable energy	6.2 Energy Management	<ul style="list-style-type: none">150,947.4817 GJ96.46%0%
Water Management	TC-SC-140 a.1	<ul style="list-style-type: none">Total water withdrawal, percentage of areas with high or very high baseline water stressTotal water consumption, percentage of areas with high or very high baseline water stress.	6.4 Water Resource and Waste Management	<ul style="list-style-type: none">NA (not in high water stress areas)NA (not in high water stress areas)
Waste Management	TC-SC-150 a.1	<ul style="list-style-type: none">Weight of hazardous waste from manufacturingPercentage recycled	6.4 Water Resource and Waste Management	<ul style="list-style-type: none">23.07 tonnes13.48% (general industrial waste)
Employee Health & Safety	TC-SC-320 a.1	<ul style="list-style-type: none">Description of the efforts made to assess, monitor, and reduce worker exposure to human health hazards.	7.5 Occupational Safety and Health	<ul style="list-style-type: none">In accordance with the ISO 45001 occupational health and safety management system
	TC-SC-320 a.2	<ul style="list-style-type: none">Violation of employee health & safety-related lawsTotal monetary losses caused by the procedures	3.5 Ethical Management and Legal Compliance	<ul style="list-style-type: none">There were no significant non-compliance incidents in 2024
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330 a.1	<ul style="list-style-type: none">Percentage of employees requiring a work visa	7.1 Talent Cultivation and Development	<ul style="list-style-type: none">0.05% required a Taiwan visa0.16% required a US visa
Product Lifecycle Management	TC-SC-410 a.1	<ul style="list-style-type: none">Percentage of revenue from products containing IEC 62474 reportable substances	NA	<ul style="list-style-type: none">N/A
	TC-SC-410 a.2	<ul style="list-style-type: none">(1) Servers, (2) Desktops, and (3) Laptops computer processor energy efficiency at the system level	NA	<ul style="list-style-type: none">N/A
Materials Sourcing	TC-SC-440 a.1	<ul style="list-style-type: none">Description of the management of risks related to the use of key materials	5.2 Supply Chain Management	<ul style="list-style-type: none">The Company manages its suppliers differently depending on their qualifications. In particular, key materials suppliers are subject to RBA, business continuity plans, information security risk assessments, as well as environmental impact investigations. Based on the assessment results, the Company will adjust its procurement strategy for high-risk suppliers, including evaluating the development of a 2nd source, reducing order quantities, or increasing inventory levels.
Intellectual Property Protection & Competitive Behavior	TC-SC-520 a.1	<ul style="list-style-type: none">Total monetary losses resulting from legal proceedings related to anticompetitive behavior regulations	3.5 Ethical Management and Legal Compliance	<ul style="list-style-type: none">There were no legal proceedings associated with anticompetitive behavior regulations in 2024
Activity indicator	TC-SC-000.A	<ul style="list-style-type: none">Total production volume	NA	<ul style="list-style-type: none">P/C: 48842.50 kgEquipment: 355810.14 kgTotal: 404652.64 kg
	TC-SC-000.B	<ul style="list-style-type: none">Percentage of production in own facilities	NA	<ul style="list-style-type: none">In 2024, 100% of MPI Corporation's products were manufactured at its own plants

0.	Introduction
1.	About MPI
2.	Sustainable Development
3.	Operations and Governance
4.	Product Innovation and Quality Assurance
5.	Responsible Value Chain
6.	Environmental Protection and Practices
7.	Friendly Workplace
Appendix	
A.	United Nations Sustainable Development Goals (SDGs) Guidelines
B.	GRI Standards Guidelines
C.	SASB Semiconductors Standard Guidelines
D.	Disclosure Indicators for TPEX Listed Companies - Semiconductor industry
E.	Related Information for TPEX Listed Companies
F.	ISO Management System Certificate
G.	External Verification Statement

D. Sustainability Disclosure Indicators for TPEX Listed Companies - Semiconductor Industry

No.	Indicator	Indicator type	Annual disclosure status
I	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantification	<ul style="list-style-type: none">The total energy consumption was 150,947.4817 GJ, with purchased electricity accounting for 96.46% and renewable energy use at 0%.
II	Total water withdrawal and total water consumption	Quantification	<ul style="list-style-type: none">The total water withdrawal was 187.99 thousand cubic meters, and the total water consumption was 112.38 thousand cubic meters.
III	Amount of hazardous waste generated and percentage recycled	Quantification	<ul style="list-style-type: none">23.07 tonnes of hazardous substance, with a recycling rate of 0.47%.
IV	Describe the type, number, and percentage of occupational accidents	Quantification	<ul style="list-style-type: none">0 persons, 0% <p>* According to the "Occupational Safety and Health Act," if any of the following occupational accidents occur in the workplace of a business unit, the employer shall report to the labor inspection agency within eight hours: 1. Occurrence of fatalities; 2. Accidents resulting in three or more casualties; 3. Accidents resulting in one or more casualties requiring hospitalization; 4. Other accidents designated and announced by the central competent authority. Since the occupational accident occurring at MPI Corporation did not meet the reporting standards, the occurrence rate in the form is 0%.</p>
V	Disclosure of product life cycle management: including the weight of scrapped products and electronic waste, and the percentage of recycling	Quantification	<ul style="list-style-type: none">1.12 tonnes of waste, including scrapped products and electronic waste, with a recycling rate of 0%.
VI	Description of the management of risks associated with the use of key materials	Qualitative description	<ul style="list-style-type: none">The Company manages its suppliers differently depending on their qualifications. In particular, key materials suppliers are subject to RBA, business continuity plans, information security risk assessments, as well as environmental impact investigations. Based on the assessment results, the Company will adjust its procurement strategy for high-risk suppliers, including evaluating the development of a 2nd source, reducing order quantities, or increasing inventory levels.
VII	Total monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantification	<ul style="list-style-type: none">There were no legal proceedings associated with anticompetitive behavior regulations in 2024
VIII	Main production volume of major products by product category	Quantification	<ul style="list-style-type: none">P/C: 48842.50 kgEquipment: 355810.14 kgTotal: 404652.64 kg

- 0. Introduction
- 1. About MPI
- 2. Sustainable Development
- 3. Operations and Governance
- 4. Product Innovation and Quality Assurance
- 5. Responsible Value Chain
- 6. Environmental Protection and Practices
- 7. Friendly Workplace

Appendix

- A. United Nations Sustainable Development Goals (SDGs) Guidelines
- B. GRI Standards Guidelines
- C. SASB Semiconductors Standard Guidelines
- D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry
- E. Related Information for TPEX Listed Companies**
- F. ISO Management System Certificate
- G. External Verification Statement

E. Climate-Related Information for TPEX Listed Companies

No.	Item	Implementation status
1	Specify the Board of Directors' and management's supervision and governance of climate-related risks and opportunities.	6.1 Climate Actions
2	Describe the financial impact of extreme climate events and transition actions.	6.1 Climate Actions
3	Describe the financial impact of extreme climate events and transition actions.	6.1 Climate Actions
4	Describe how the identification, assessment, and management of climate risks are integrated into the overall risk management system.	6.1 Climate Actions
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios used, parameters, assumptions, analysis factors, and major financial impacts should be described.	6.1 Climate Actions
6	If a transition plan for managing climate-related risks is in place, the Company should describe its content, along with the indicators and targets used to identify and manage both physical and transition risks.	6.1 Climate Actions
7	If internal carbon pricing is used as a planning tool, the basis for price setting should be described.	No internal carbon pricing plan has been established.
8	If climate-related targets are set, details such as the activities covered, the scope of GHG emissions, the planned timeline, and annual progress should be provided. If carbon credits or renewable energy certificates (RECs) are used to meet these targets, the source and quantity of the credits or the number of RECs should be disclosed.	6.1 Climate Actions 6.3 GHG Management There is currently no renewable energy certificate and credit mechanism in place.
9	GHG inventory and assurance status	Please refer to the table below.

GHG inventory and assurance status:

Scope	Scope 1	Scope 2	Scope 3	Total	Intensity (CO2e/NTD million annual operating revenue of the parent company)	Assurance Institution	Description of assurance
Parent company	1,432.9036	19,171.9760	7,405.4156	28,010.2952	2.754	DQS Taiwan Inc. (DQS)	Reasonable level of assurance
Subsidiary (Expected to be verified by 2028)	NA	NA	NA	NA	NA	NA	NA

F. ISO Management System Certificate

0. Introduction
1. About MPI
2. Sustainable Development
3. Operations and Governance
4. Product Innovation and Quality Assurance
5. Responsible Value Chain
6. Environmental Protection and Practices
7. Friendly Workplace

- Appendix
- A. United Nations Sustainable Development Goals (SDGs) Guidelines
- B. GRI Standards Guidelines
- C. SASB Semiconductors Standard Guidelines
- D. Disclosure Indicators for TPEX Listed Companies - Semiconductor industry
- E. Related Information for TPEX Listed Companies
- F. ISO Management System Certificate
- G. External Verification Statement

ISO 9001:2015



ISO 9001:2015



ISO 14001:2015



ISO 45001:2018



ISO / IEC 27001:2013



ISO / IEC 17025:2017



ISO 22301:2018



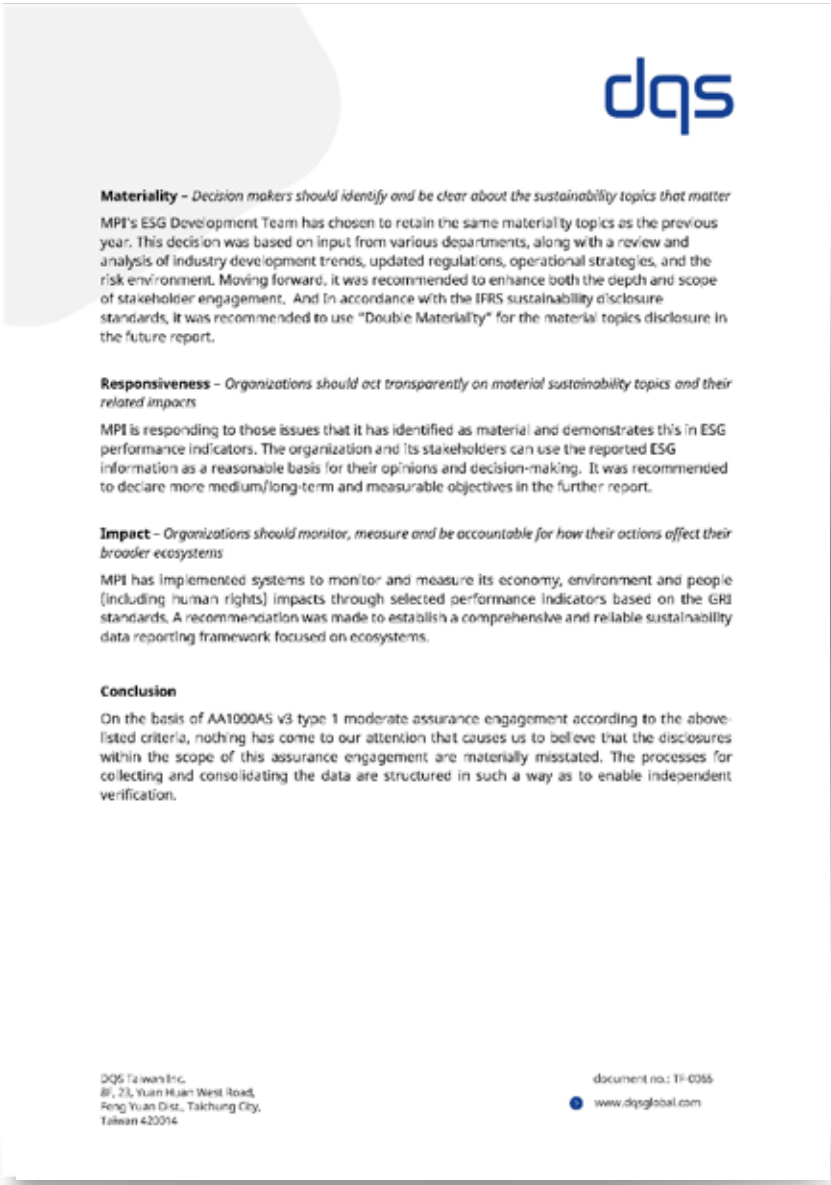
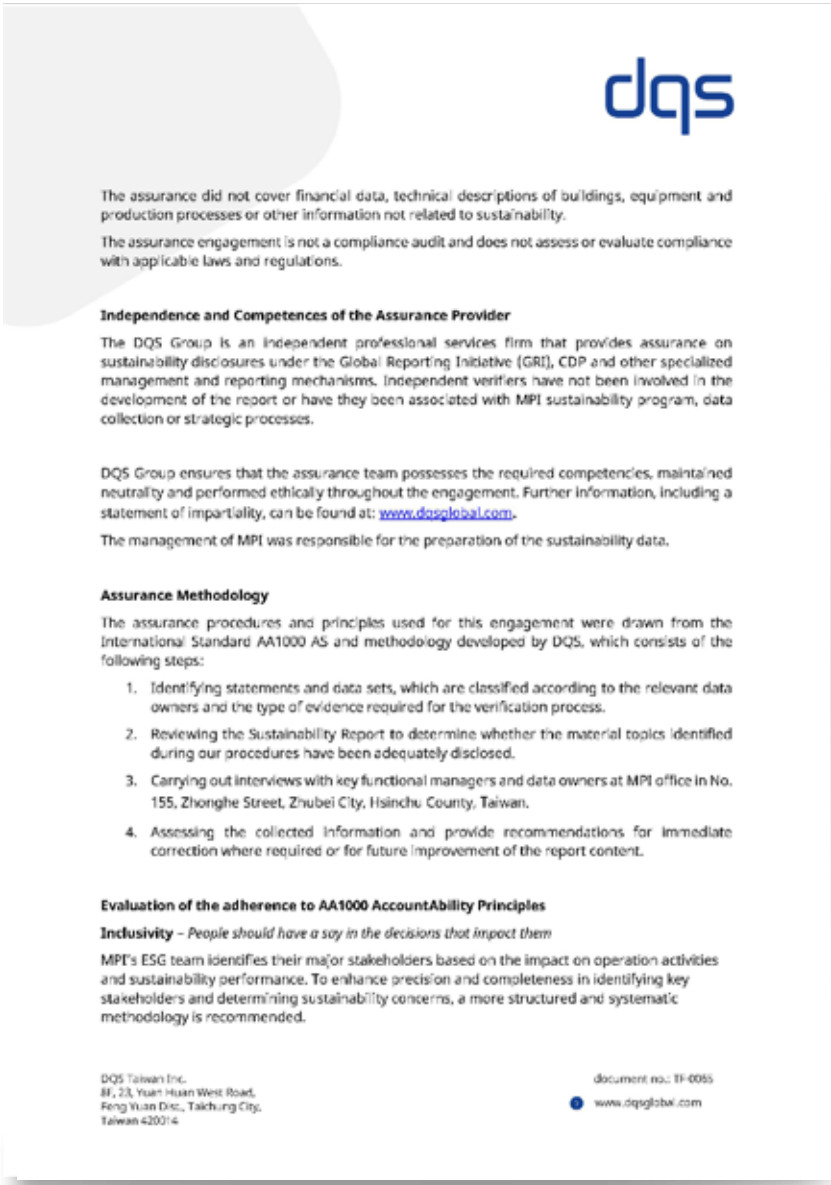
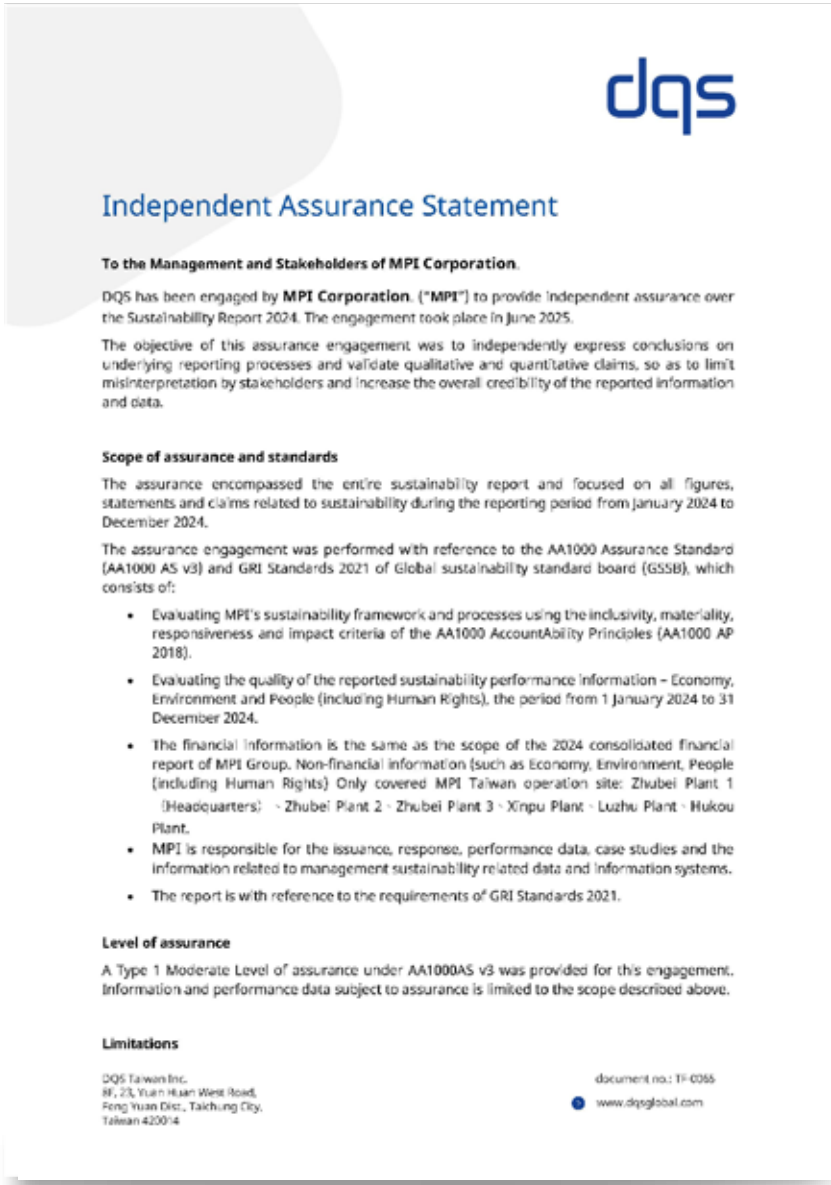
ISO 14064:2018



G. External Verification Statement

0. Introduction
1. About MPI
2. Sustainable Development
3. Operations and Governance
4. Product Innovation and Quality Assurance
5. Responsible Value Chain
6. Environmental Protection and Practices
7. Friendly Workplace

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- A. United Nations Sustainable Development Goals (SDGs) Guidelines
- B. GRI Standards Guidelines
- C. SASB Semiconductors Standard Guidelines
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- F. ISO Management System Certificate
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