



2025 Min Aik Precision Industry Co.

2025 SUSTAINABILITY REPORT



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Chairman's Message

Since its inception in 2001, MAP has remained committed to its core competencies in precision metal stamping, electroplating, and surface finishing. Through robust business management and technical expertise, we continue to generate long-term value for our clients, shareholders, and society at large. The Board of Directors and I are deeply aware of our industry's inherent characteristics and the potential environmental and social impacts of our manufacturing processes. Consequently, we have integrated corporate sustainability into the core of our governance and strategic decision-making frameworks.

In response to global sustainability challenges, MAP established the Sustainability Committee in 2024. Under the direct oversight of the Board, this committee is responsible for coordinating the planning and execution of our Environmental, Social, and Governance (ESG) strategies, ensuring the effective allocation of resources toward our sustainability objectives. Starting in 2024, we have committed to the annual publication of our Sustainability Report to systematically disclose our ESG performance and enhance corporate transparency.

Looking ahead, the Board and I will continue to deepen our sustainability governance. While steadfastly driving economic growth, we remain dedicated to proactively responding to the expectations of our stakeholders, striving to create positive, long-term impacts on the environment and society, and upholding our core commitment to sustainable development.

Corporate Governance

MAP upholds the core philosophy of integrity and transparent governance, continuously strengthening its corporate governance framework to ensure the independence, professionalism, and effective supervisory functions of the Board of Directors. MAP implemented the Independent Director system in 2013, followed by the establishment of the Compensation Committee in 2013 and the Audit Committee in 2014 to reinforce Board oversight and enhance the quality of decision-making. Furthermore, MAP voluntarily adopted an electronic voting system ahead of regulatory requirements to actively safeguard shareholder rights and encourage shareholder participation.

To further refine our governance architecture, MAP established the Code of Integrity Management, Procedures and Guidelines for Integrity Management, and Code of Ethical Conduct in 2013. Subsequently, the Corporate Governance Best Practice Principles were formulated in 2016, institutionalizing the principles of integrity, responsibility, and fairness across all operational and management processes. MAP remains dedicated to protecting stakeholder interests, deepening client relationships, and establishing collaborative mechanisms with supply chain partners. Through this value co-creation approach, we are steadfast in our pursuit of sustainable governance and long-term development objectives.

Environmental Stewardship and Decarbonization

MAP firmly believes that corporate growth and ecological preservation are mutually dependent. We recognize our fundamental responsibility toward environmental protection and have integrated this conviction into our core operational policies. Consequently, environmental sustainability has become an integral component of our daily manufacturing activities. We have implemented intelligent management systems to optimize resource recovery and recycling across critical areas, including water resource protection, wastewater management, steam utilization, and greenhouse gas (GHG) emission control. Since 2023, MAP has autonomously conducted annual ISO 14064-1 GHG inventory and verification. We remain committed to executing rigorous GHG management and reduction initiatives, aligning with national policies to achieve the long-term goal of net-zero emissions by 2050, thereby upholding our core commitment to environmental sustainability.

Employee Care and Development

Employees are MAP's most valuable asset. It is our mission to ensure that our people are empowered to maximize their potential and provided with a secure work environment. MAP is committed to offering a safe and healthy workplace, competitive remuneration, and a comprehensive benefits system. We place a strong emphasis on talent cultivation and development by actively promoting training and certification programs for frontline supervisors, as well as conducting internal and external education to strengthen management competencies and enhance employees' professional knowledge.

MAP prioritizes the physical and mental well-being of our workforce. We provide subsidies for comprehensive health screenings and support the formation of diverse employee clubs, enabling our team to maintain a healthy work-life balance and focus on their personal and professional growth with peace of mind.

To MAP, our employees are not merely personnel within departments but are fundamental components of our organizational success. Our goal transcends ensuring job stability; we are dedicated to fostering employee growth and enhancing overall well-being, striving to cultivate a workplace where every individual can thrive.

Community Engagement and Social Responsibility

Guided by the philosophy of "taking from society and giving back to society," MAP has long been dedicated to addressing social issues and supporting vulnerable groups. We actively contribute to our local communities by regularly organizing and participating in social welfare initiatives, such as blood drives, beach cleanups, street cleaning, and charity campaigns that incentivize the donation of invoices. In 2014, we established the MAP Volunteer Team. Supported by senior management and driven by the enthusiastic participation of our employees, the team conducts diverse activities annually, upholding our commitment to a people-centric approach and the spirit of altruism in giving back to society.

The MAP Volunteer Team believes that every small act of kindness contributes to a greater impact. Through the core values upheld by our volunteer team, we strive to continuously generate positive energy and drive meaningful change. By fostering a more harmonious society and ensuring that vulnerable groups receive greater attention and support, we remain steadfast in our mission to make the world a better place.

Future Outlook and Challenges

Achieving "Net-Zero Emissions by 2050" is a global mandate to which MAP is fully committed. We approach this objective with rigor, aligning our initiatives with international standards and frameworks. Looking ahead, MAP remains guided by our core management philosophy: "Securing Design Advantages, Meeting Market Demands, Enhancing Total Quality, Creating Cost Competitiveness, and Fulfilling Social Responsibility." We will continue to drive growth through automated manufacturing and systematic control of critical tooling components, reducing tooling development lead times, and digitalizing production management. By optimizing internal processes and operational efficiency, continuously fostering professional talent, and maintaining a high-quality work environment, we aim to strengthen our corporate governance and protect the interests of our stakeholders.

Moving forward, we are committed to delivering strong financial performance to reward our employees, shareholders, and all relevant stakeholders, while proactively advancing energy conservation, environmental protection, and social responsibility. We sincerely welcome guidance and feedback from all sectors, as your insights serve as the primary catalyst for MAP's continuous improvement. Thank you.

Min Aik Precision Industrial Co., Ltd
Chairman
Chia, Kin-Heng



About This Report

Guided by our commitment to driving corporate sustainability and enhancing the transparency of information disclosure, MAP hereby publishes the 2025 Sustainability Report (hereinafter referred to as "this Report"). This Report aims to provide our stakeholders with a comprehensive overview of our concrete measures and achievements under our sustainability strategy. It highlights our progress in strengthening integrity-based governance, implementing environmental protection and occupational health and safety management, as well as optimizing employee compensation and welfare systems.

Looking ahead, MAP welcomes ongoing attention and valuable feedback from all stakeholders. Your insights serve as a vital reference for our continuous improvement as we steadfastly advance our sustainable development strategies, striving to achieve long-term corporate growth and value creation.

Reporting Scope and Boundary

The reporting period for this Report covers the timeframe from January 1, 2025, to December 31, 2025. Unless otherwise specified, the environmental, social, and governance (ESG) information disclosed herein is limited to the operational boundaries of MAP in Taiwan. This excludes the operational performance of overseas affiliates, subsidiaries, or other investment entities. Financial information is disclosed in accordance with the specific scope outlined in the respective sections. There have been no significant organizational changes or adjustments to the reporting scope that would necessitate a restatement of information for this year. Any partial adjustments or revisions to information are noted within their respective sections.



Reporting Framework and Assurance

- This Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021. Furthermore, it incorporates guidance from the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB) standards. The content also complies with the *Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEX Listed Companies*. A GRI Content Index is provided in the appendix for stakeholder reference.
- Financial data disclosed in this Report has been audited by KPMG in accordance with International Financial Reporting Standards (IFRS) and is presented in thousands of New Taiwan Dollars (NTD). Non-financial data was compiled and verified by respective responsible departments, utilizing internationally recognized metrics and calculation methodologies.
- This year's Sustainability Report has not undergone external third-party assurance.
- MAP maintains a comprehensive portfolio of management system certifications to ensure operational excellence and sustainability, including: ISO 14001:2015 Environmental Management System, ISO 14064-1:2018 Greenhouse Gas Inventory Management System, ISO 45001:2018 Occupational Health and Safety Management System, ISO 50001:2018 Energy Management System, IATF 16949:2016 Automotive Quality Management System, ISO 9001:2015 Quality Management System, SA8000:2014 Social Accountability Standard, Responsible Business Alliance (RBA) Code of Conduct, MAP remains committed to maintaining the validity and effectiveness of these certifications.



ISO 14001:2015



ISO 14064-1:2018



ISO 45001:2018



ISO 50001:2018



IATF 16949:2016



ISO 9001:2015



SA8000:2014



Responsible Business Alliance (RBA) Code of Conduct

Reporting Cycle and Accessibility

This is the second Sustainability Report published by MAP. Going forward, MAP is committed to publishing a Sustainability Report on an annual basis. To enhance the transparency and accessibility of our sustainability disclosures, the complete report is available for download on our official website.

- Publication Date: August 2026
- Next Scheduled Publication: August 2027

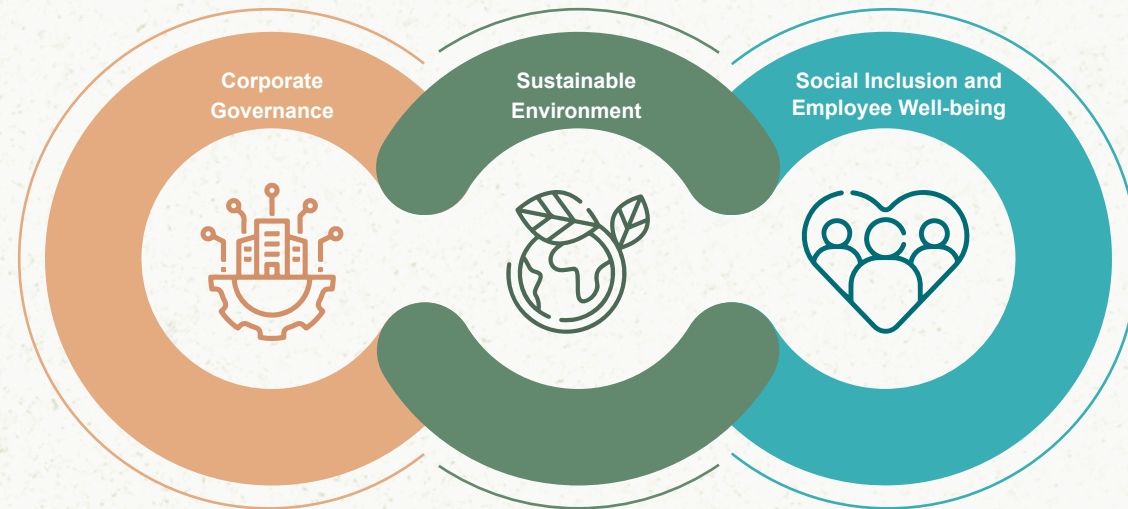
Feedback and Contact Information

This Report is publicly available on the official MAP website for stakeholder review. We welcome your feedback, questions, or suggestions regarding our sustainability performance and initiatives. Please feel free to contact us via the following channels:

- Contact Unit: Sustainability Committee, MAP
- Designated Contact: Corporate Governance Officer
- Address: No. 2, Guorui Rd., Guanyin Dist., Taoyuan City, Taiwan
- Tel: +886-3-438-9966
- E-mail : investor@mapi.com.tw



ESG Performance Highlights



Corporate Governance	- Board of Directors performance evaluation: average score of 4.72. - Total professional training hours for Directors: 54 hours. - Integrity management training for new employees: 127 participants, totaling 127 training hours. - Zero incidents of integrity violations; zero violations of corporate governance regulations; no material weaknesses identified in internal control operations.
Sustainable Environment	- Zero Grievances related to hazardous substance management. 100% signing rate of the Conflict-Free Minerals Declaration by new suppliers. 100% signing rate of the EHS (Environment, Health, and Safety) Policy Declaration by new suppliers. 100% signing rate of the Supplier Commitment Letter by new suppliers. - Zero supply chain disruptions caused by major violations of environmental, human rights, or occupational health and safety regulations by suppliers.
Social Inclusion and Employee Well-being	- Average training hours per employee: over 5.93 hours. - Female employees account for 53% of the total workforce. - Zero-harm workplace: No fatalities, severe occupational injuries, or recordable work-related injuries occurred among all employees; no fatalities or recordable work-related illnesses reported. - Zero labor disputes. 100% completion rate of the Supplier Social Responsibility Self-Assessment Questionnaire by new suppliers. - Prioritizing employee and customer health and safety: installed Automated External Defibrillators (AEDs) and achieved AED-Friendly Location Certification (2024–2026) to strengthen emergency response capabilities and cultivate a safe and secure working environment.

Alignment with United Nations Sustainable Development Goals (SDGs)

In 2015, the United Nations proposed 17 Sustainable Development Goals (SDGs) as a global blueprint and guide for achieving sustainable development by 2030. MAP actively participates in and strongly supports these development goals, integrating them into our corporate development strategy. This includes sustainable development goals such as zero pollution wastewater, safety and hygiene, affordable and clean energy, decent work and economic growth, reduced inequalities, responsible consumption and production, and climate action. These goals are considered one of MAP's key guiding principles on our path towards sustainable development. The material topics MAP focuses on are closely aligned with 12 of the SDGs. MAP has already formulated responsive measures for each sustainable development goal, as detailed in the table below.

SDGs	SDGs Explanation	Strategic Actions for MAP sustainable development.
	End poverty in all its forms everywhere.	By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day. By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters. Provide employee supplemental benefits and retirement plans; in addition to complying with the Labor Standards Act, employees can also apply for leave of absence in cases of childcare, major illness, or significant family events requiring an extended period of leave, to balance personal and family care needs. The company's association articles stipulate allocating 3% to 9% of annual profits as employee bonuses to reflect operating results in compensation. Establish employee stock ownership trust management regulations and form an employee stock ownership association, proportionally allocating incentive contributions based on members' salary contributions.
	Ensure healthy lives and promote well-being for all ages.	By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals, air, water, soil pollution and other contamination. Strengthening the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks. Establish Occupational Health Service team, including on-site medical consultations, nursing staff, and first responders to safeguard the physical and mental health of company employees. Conduct employee health checkups and special health examinations for hazardous health operations, and continuous monitoring of abnormal reports. Evaluate employee health checkup results annually and organize health promotion activities occasionally.

2025 Sustainability Report

SDGs		SDGs Explanation	Strategic Actions for MAP sustainable development
	Ensuring inclusive, equitable quality education, and promoting lifelong learning.	By 2030, achieve an x% increase in young people and adults equipped with relevant employment opportunities, successful job placement, and business management capabilities, covering both technical and vocational proficiency. By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations.	Provide training resources in accordance with the training operation management procedures, identify employee training needs to enhance trainee effectiveness, enable employees to perform their jobs competently, and foster future development. Develop training courses based on identified needs, including the required competencies for each position, areas for improvement in employee performance, annual training plans for each department, Courses addressing new product and technology developments, legal requirements, and customer requests. This will enable employees to enhance their knowledge and skills.
	Implement gender equality and empower all women and girls.	Eliminate all forms of discrimination against women in all places. Adopt and strengthen sound policies and actionable legislation to promote gender equality and strengthen the capabilities of women at all levels.	Provide information to encourage female colleagues to raise maternal health protection needs. Conduct quarterly risk assessments with relevant departments, coordinate personnel adjustments, and improve workplace conditions. Continuously follow up and manage employees during the protection and care period until the end of the protection; arrange follow-up assessment and suitability assessments and provide suitable arrangement recommendations to achieve the purpose of protecting employees' physical and mental health.
	Ensure access to water, sanitation, and their sustainable management for all.	By 2030, substantially increase water-use efficiency across all sectors, ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water stress.	Prevent pollution of stormwater runoff and discharge of wastewater into the stormwater drainage system during non-rainy periods to avoid illegal discharge or leakage of pollutants into stormwater drains. Identify potential sources of stormwater pollution, implement control measures, and conduct regular monitoring. Establish emergency response or contingency plans for accidental spills or extreme rainfall events to minimize environmental impacts.

SDGs		SDGs Explanation	Strategic Actions for MAP sustainable development
	Ensure access to affordable, reliable, sustainable and modern energy for all.	Significantly increase the global share of renewable energy by 2030. Double the global rate of improvement in energy efficiency by 2030	Based on the actual consumption of resources and energy, statistically analyze the actual consumption of each type of resource and energy, and develop control methods based on the resource and energy consumption patterns. Set monthly energy management goals and indicators, adjust the indicators promptly based on actual conditions, and track energy consumption anomalies in a timely manner to avoid resource waste.
	Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.	By 2030, achieve full and productive employment and decent work for all women and men, including young people and persons with disabilities, and equal pay for work of equal value. Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child labors, and by 2025 end child labor up in all its forms. To protect the rights of workers and promote a safe working environment, including migrant workers, especially women, and those performing hazardous work.	Pay and benefits are better than legal standards. In the spirit of gender equality, starting salaries will not differ based on gender. Implemented in accordance with the Labor Protection Management Procedures. Work environment monitoring will be conducted in accordance with the law, to ensure the health and safety of the workers' working environment. Implemented in accordance with the Occupational Safety and Hygiene Management System, and continuously improve safety and hygiene performance.
	Reduce inequality within countries and among nations.	By 2030, promoting the integration of socio-economic and political aspects of all, regardless of age, gender, handicapped, race, ethnicity, origin, religion or economic or other status. Ensure equal opportunity and reduce inequalities by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and actions.	In the SA8000 Social Accountability standard/RBA Code of Conduct, companies are required to adhere to national and international human rights conventions, support gender equality, and prohibit discrimination. Employ based on merit, with gender equality, and ensure equal pay for female and male employees for the same work.

SDGs		SDGs Explanation	Strategic Actions for MAP sustainable development
	Ensure sustainable consumption and production patterns.	In accordance with internationally agreed frameworks, they manage chemicals and waste responsibly throughout their life cycle in an environmentally sound manner. Significantly reduce their release into air, water, and soil to minimize their adverse impacts on human health and the environment.	Comply with regulations such as RoHS and REACH to ensure the supply chain adheres to chemical substance regulations.
		Substantially reduce waste generation through prevention, reduction, recycling, and reuse by 2030.	Promote waste segregation within the plant area and establish storage and treatment guidelines to prevent waste from blowing away, escaping, leaching, and polluting the environment.
		Encourage businesses, especially large and multinational companies, to adopt sustainable business practices and to integrate sustainability information into their reporting cycle.	For waste materials requiring testing according to legal regulations, regularly commission certified testing organizations to conduct waste sampling and testing. Maintain relevant testing records for reference and retain waste treatment tracking records for archiving.
	Take emergency measures to cope with climate change and its impacts.	Integrate climate change measures into national policies, strategies, and planning.	Implement and manage the promotion of general waste reduction at the source and resource recycling in the office area, continuously improving the waste reduction rate and the resource recycling rate.
		Improve education, raise awareness, and enhance human and institutional capacity upon climate change mitigation, adaptation, impact reduction, and early warning.	Issue an annual sustainability report disclosing the company's sustainability information.
	Promoting peaceful and inclusive societies to achieve sustainable	Significantly reduce all forms of corruption and bribery.	Conduct greenhouse gas emissions inventories according to the ISO 14064-1 standard starting in 2023.
		Promote and implement non-discriminatory laws and policies to achieve sustainable development.	Occasionally promote environmental issues such as energy conservation, carbon reduction, water conservation, and waste reduction.
		Develop effective, accountable and transparent institutions at all levels.	Conduct professional courses on greenhouse gas emissions inventory to enhance staff's professional skills.
			Executed internal and external whistleblowing channels and grievance mechanisms in accordance with the "Employee Ethical Conduct Management Procedures, Employee Grievance and Participation Management Procedures, and Employee Protection Management Procedures. We have established and implemented a comprehensive Code of Conduct and Integrity Management Policy to ensure the legal rights and interests of both whistleblowers and the accused are protected.
			Safeguard the legitimate rights and interests of both whistleblowers and the accused.
			Handle reported incidents with confidentiality and ensure the privacy and safety of the whistleblowers. Promote fair competition and conduct mergers and acquisitions in accordance with the law to expand business scale and enhance market competitiveness. Subject to the supervision of the Fair-Trade Commission, guide industry peers in lawful competition and maintain market competition order.

SDGs		SDGs Explanation	Strategic Actions for MAP sustainable development
	Diverse Partnerships	Establish diverse partnerships to collaboratively advance the vision of sustainability.	MAP regularly conducts supplier training and uses questionnaires to ensure that the procedures MAP has established are communicated to suppliers.
			To monitor supplier compliance, MAP regularly conducts on-site assessments, including audits of Supplier Quality Systems, Supplier Procurement Systems, and a General Assessment of Supplier Social Responsibility Management. Suppliers found in violation of social responsibility standards or those with significant environmental impacts may have their contracts terminated or dissolved in accordance with the contract terms.



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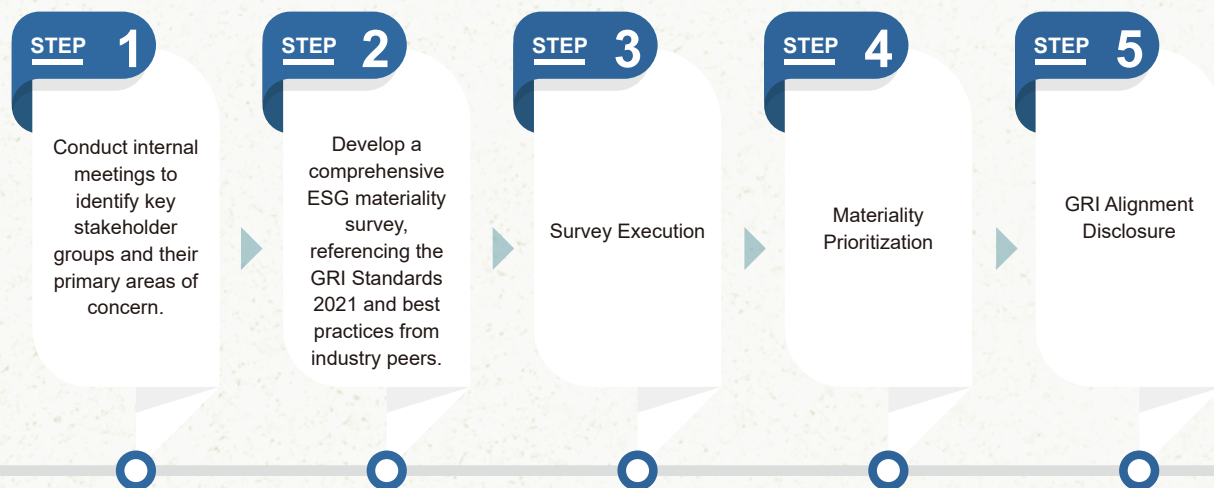
Stakeholder Engagement

- 1.1 Sustainability Governance Structure
- 1.2 Stakeholder Identification
- 1.3 Stakeholder Communication
- 1.4 Materiality Assessment



01 Stakeholder Engagement

Stakeholder Identification and Materiality Analysis Process



1.1 Sustainability Governance Structure

The Board of Directors of MAP has established the Sustainability Committee, with the Chairman serving as the convener. The Committee is responsible for formulating sustainability policies, promoting and implementing them within the company, and gradually integrating the philosophy of sustainable management into the corporate culture of MAP.

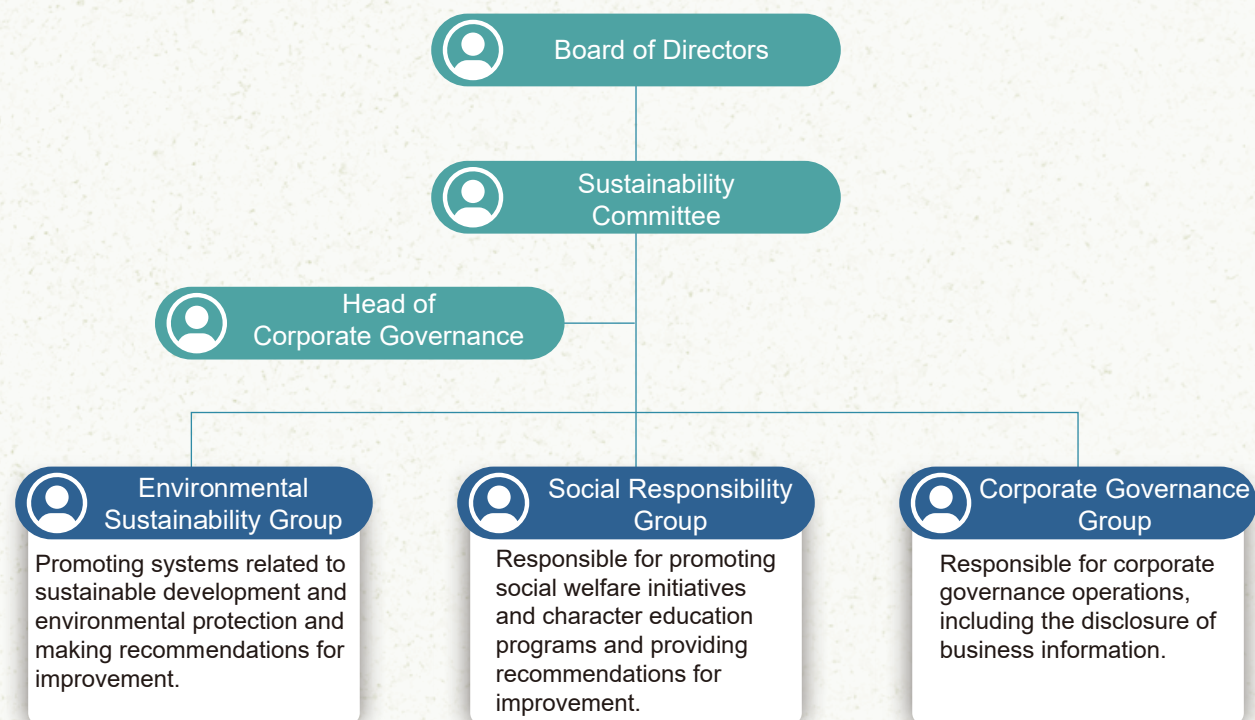
To address the various dimensions of sustainable development, including Environmental, Social (including human rights), and Governance (ESG) aspects, the Sustainability Committee oversees three specialized working groups. These groups, led by the relevant functional departments, collect concerns from stakeholders regarding environmental protection, occupational safety, supply chain management, labor and human rights, operational performance, and corporate governance. Upholding our commitment to respect stakeholder rights, MAP has established a dedicated Stakeholder Engagement section on our official website to appropriately address key sustainability issues of concern.

MAP has formulated the Sustainability Code of Practice and management procedures for sustainability information, which have been incorporated into our internal control system. On an annual basis, the ESG performance of the previous year is reported to the Board of Directors. This report includes the material topics identified by MAP, subsequent risk mitigation measures, as well as the objectives and implementation status of these material topics.

The Sustainability Committee reports on ESG performance to the Board of Directors at least once a year, assessing the feasibility of policies and objectives related to material topics, reviewing the implementation status of various sustainability issues, and providing guidance for strategic adjustments when necessary. This demonstrates the Board's substantive oversight and engagement in the company's sustainable development. Furthermore, the Board of Directors is responsible for reviewing and approving the Sustainability Report to ensure the completeness and accuracy of the disclosed information.

Establishment Date	Members	Major Responsibilities
November 7, 2024	The Chairman of MAP, the General Manager, and all department heads serve as ex officio members.	- Formulate, promote, and strengthen the company's sustainability development policies, annual plans, and strategies. - Review, monitor, and revise the implementation status and effectiveness of sustainability development. - Oversee the disclosure of sustainability information and review the Sustainability Report. - Supervise the implementation of the Sustainability Code of Practice and other sustainability-related tasks as resolved by the Board of Directors. - Establish cross-departmental teams for promoting and executing sustainability affairs, along with their assigned tasks.

Sustainability Committee Organization Chart



Corporate Social Responsibility Policy

Since 2020, MAP has adhered to the SA 8000 (Social Accountability International Standard) guidelines. The Operations Service Department is responsible for implementation and has established a Social Responsibility Performance Team. The General Manager serves as the Chief Committee Member, the Head of the Operations Service Department serves as Management Representative and department heads participate based on their areas of expertise, integrating corporate social responsibility (CSR) issues into MAP's business strategy. In November 2024, the Board of Directors established a sustainability committee, chaired by the Chairman, with the General Manager and the highest-ranking managers of each department serving as members.

The Operations Service Department acts as a bridge for integration and cross-departmental communication. Each year, it identifies key issues of concern to customers and stakeholders and sets them as the basis for the annual execution strategy. To ensure the effectiveness of key initiatives and their implementation, the department tracks progress at least quarterly and reports on sustainability matters and social responsibility performance to the Board of Directors at the end of each year.

Annual internal audits and management reviews are conducted to evaluate the implementation and effectiveness of improvement measures. At least one management review meeting is held each to track matters such as labor rights, employee health, the work environment, risk identification and improvement, hygiene, welfare, routine equipment systems, and other employee-related matters.

MAP has established comprehensive management mechanisms for environmental protection, occupational health and safety, and social responsibility. Guided by the principle of "giving back to society what we take from it," MAP fulfills its corporate responsibilities by actively participating in environmental protection and public welfare activities, and addresses environmental sustainability, occupational safety, corporate governance, and social responsibility issues while developing its business.

The Corporate Social Responsibility (CSR) Policy is publicly available on the company website:

<https://www.mapi.com.tw/public/index.php/zh-Hant/csr/csr>

1.2 Stakeholder Identification



Stakeholders are defined as groups that either influence MAP or are influenced by our business operations. The identification process begins with each department screening the types of stakeholders encountered during routine business interactions. Subsequently, based on criteria such as frequency of interaction, degree of mutual influence, and the significance of the relationship, we conduct internal discussions and benchmark against industry peers. This process results in the identification of six primary stakeholder groups critical to MAP: Shareholders/Investors, Customers, Employees, Suppliers, Contractors, and Government Agencies.

1.3 Stakeholder Communication

Given the diverse nature of our stakeholder groups, their areas of concern regarding MAP vary significantly. Each department at MAP proactively engages in ongoing, constructive interactions with stakeholders through diverse channels, ensuring that those concerned about MAP remain well-informed about our operational status. Simultaneously, MAP strives to stay attuned to the requirements and expectations of our stakeholders, providing timely responses. On an annual basis, MAP reports the outcomes of these two-way communications with primary stakeholders to the Board of Directors at least once a year.

Stakeholder Category: Shareholders/Investors		
Significance to MAP	Key issues of concern	Communication Channels /Frequency
Provide operational capital and strategic support, playing a vital role in ensuring business sustainability, financial stability, and long-term value creation.	- Operational Performance - Occupational Health and Safety - Cybersecurity - Water Resource Management - Product Quality and Safety	- Monthly Revenue Reports (Monthly) - Investor Conferences (Irregular) - Investor Meetings (Irregular) - Annual General Meeting (AGM) (Annually) - Company Website / Market Observation Post System (MOPS) (Real-time) - Investor Service Mailbox (Real-time)
Communication Results	Corresponding Sections	Contact Unit
Investor Conference (1 time) Material Information Disclosures (19 items) Public Announcements (167 items) Investor Inquiries via phone (5 times)	3.1 Governance Practices 3.1.1 Board of Directors 3.1.2 Functional Committees 3.1.3 Internal Audit 3.1.4 Business Ethics 3.3 Risk Management 3.4 Operational Performance	Spokesperson Tel: 03-4389966 E-mail: Investor@mapi.com.tw

Stakeholder Category: Customers		
Significance to MAP	Materialities of concern	Communication Channels/Frequency
Serving as the primary source of revenue, they directly impact our operational stability, market competitiveness, and long-term development.	- Product Quality and Safety - Sustainable Supply Chain - Ethical Conduct and Integrity - Cybersecurity	- Telephone (Daily & Irregular) - Instant Messaging (Daily & Irregular) - E-mail (Daily & Irregular) - Meetings (Daily & Irregular) - Video Conferences (Irregular) - Customer Satisfaction Surveys (Annually)
Communication Results	Corresponding Sections	Contact Unit
Inquiries via phones (249 times) Online Meetings (104 sessions) Customer Satisfaction Surveys (2 times)	3.6 Customer Relations	Sales Dept.: Tel: 03-4389966 E-mail: sales@mapi.com.tw

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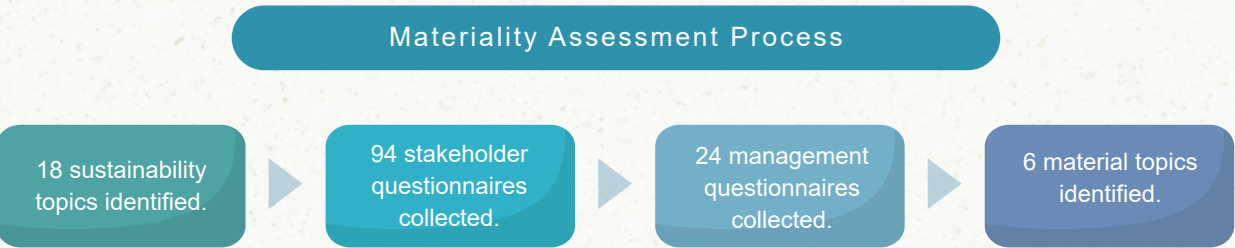
Stakeholder Category: Employees		
Significance to MAP	Materialities of concern	Communication Channels/Frequency
Through employee engagement and commitment, we shape our corporate culture, foster team cohesion, and enhance overall performance.	• Compensation and Benefits • Operational Performance • Occupational Health and Safety • Labor-Management Relations • Cybersecurity • Diversity and Equal Opportunity	• Labor-Management Meetings at least quarterly • E-mail (Real-time) • Suggestion Box (Real-time) • Employee Welfare Committee Meetings at least quarterly • Performance Evaluations quarterly • Company Website Mailbox (Real-time) • Grievance Hotline (Real-time) • Management & HR Interviews (Irregular)
Communication Results	Corresponding Sections	Contact Unit
Labor-Management Meetings 4 sessions Migrant Worker Communication Meetings 12 sessions Employee Welfare Committee Meetings 5 sessions Performance Evaluations 4 sessions	• 5.1 Human Rights Protection • 5.1.1 Non-Discrimination • 5.2 Employee Demographics • 5.2.1 Employee Statistics • 5.3 Compensation and Benefits • 5.4 Talent Development • 5.5 Labor-Management relations • 5.7 Fostering Cohesion and Creating Social Value	HR. Dept. Tel: 03-4389966 E-mail: hr@mapl.com.tw

Stakeholder Category: Suppliers		
Significance to MAP	Materialities of concern	Communication Channels/Frequency
Serving as a critical link in supply chain management and communication, we maintain continuous engagement to ensure compliance with quality, delivery, and sustainability requirements. This approach mitigates operational and regulatory risks, thereby supporting the Company's stable operations.	• Customer Relations • Occupational Health and Safety • Product Quality and Safety • Operational Performance • Cybersecurity • Sustainable Supply Chain	• Supplier Assessment (Upon first engagement & annually) • Supplier Performance Evaluation (Quarterly) • Purchase Order (PO) Terms & Conditions (Per order issuance) • E-mail (Irregular) • Telephone (Irregular) • Emergency Quality Review Meetings (As needed)
Communication Results	Corresponding Sections	Contact Unit
New Supplier Assessments: 6 times Existing Supplier Assessments: 19 times Purchase Order (PO) Communications Ongoing (Irregular) Emergency Quality Review Meetings: As needed	• 4.1 Supply Chain Context • 4.2 Supply Chain Management	Procurement Dept. Tel: 03-4389966 E-mail: pro@mapl.com.tw

Stakeholder Category: Contractors		
Significance to MAP	Materialities of concern	Communication Channels/Frequency
Through collaborative partnerships, we ensure that our contractors adhere to standards in social responsibility, environmental protection, and business ethics. By fostering a safe and healthy working environment, we work together to advance our long-term sustainability goals.	• Customer Relations • Occupational Health and Safety • Cybersecurity • Operational Performance • Ethical Conduct and Integrity • Product Quality and Safety	• Hazard Communication Meetings (Daily) • On-site Safety Inspections (Daily)
Communication Results	Corresponding Sections	Contact Unit
Engagement Frequency Total 15 personnel on-site daily Risk Awareness: 100% compliance with hazard identification and safety protocols Safety Records: Zero safety incidents occurred	• 5.6 Safe and Healthy Workplace	Occupational Health and Safety (OHS) Dept. Tel :03-4389966 E-mail: ad@mapl.com.tw

Stakeholder Category: Government Agencies		
Significance to MAP	Materialities of concern	Communication Channels/Frequency
Government agencies provide policy guidance, regulatory frameworks, and compliance requirements. Their roles have a significant impact on our operations, risk management, and long-term sustainability development.	• Talent Development • Labor-Management Relations • Water Resource • Management • Sustainable Supply Chain • GHG Management • Operational Performance • Occupational Health and Safety • Energy Management • Compensation and Benefits	• Policy Advocacy Meetings • Government Seminars • Regular Regulatory Filings • Official Regulatory Notifications
Communication Results	Corresponding Sections	Contact Unit
Policy Advocacy Meetings 19 sessions (17 participants) Regular Regulatory Filings 32 instances Government Seminars 7 sessions Official Regulatory Notifications 171 instances	• 3.1.4 Business Ethics • 5.3 Compensation and Benefits • 5.4 Talent Development • 5.5 Labor-Management Relations • 5.6 Safe and Healthy Workplace • 6.1 Climate Change Response • 6.2 GHG Management • 6.3 Waste Management • 6.4 Water Resource Management	Company Spokesperson Tel: 03-4389966 E-mail: Investor@mapl.com.tw

1.4 Materiality Assessment

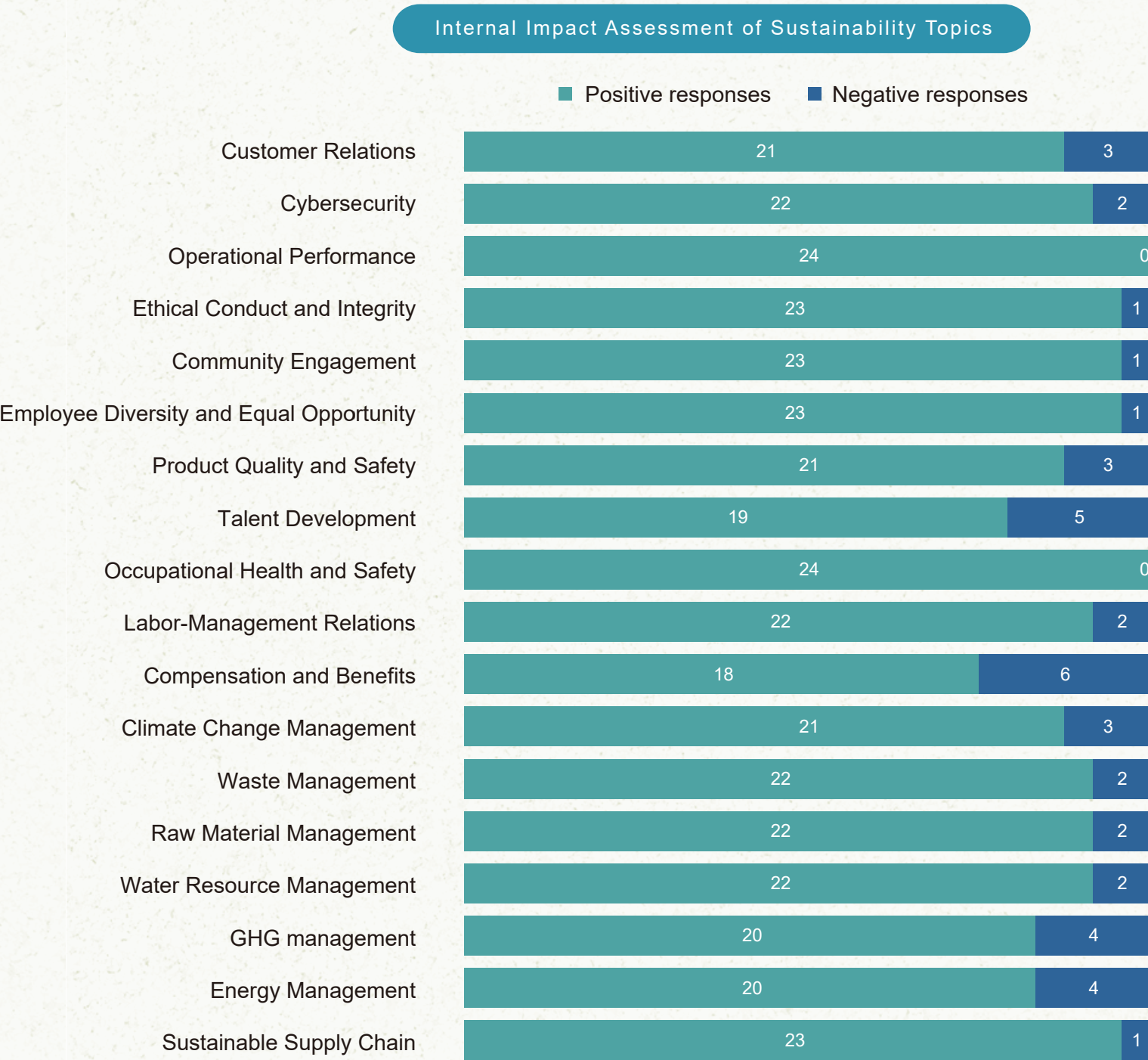


Aspect	Sustainability Topics
Environmental	Sustainable Supply Chain, Raw Material Management, Energy Management, Greenhouse Gas (GHG) Management, Water Resource Management, Waste Management, Climate Change Management
Social (Human Rights)	Compensation and Benefits, Labor-Management Relations, Occupational Health and Safety, Talent Development, Employee Diversity and Equal Opportunity, Product Quality and Safety, Community Engagement
Economic	Operational Performance, Ethical Conduct and Integrity, Customer Relations, Cybersecurity

Note Corporate governance, risk management, and ethical conduct and integrity are mandated disclosure items under the GRI Standards (2021). Therefore, although these items are not identified as material topics for this reporting period, they remain included in this report to ensure full compliance and transparency.

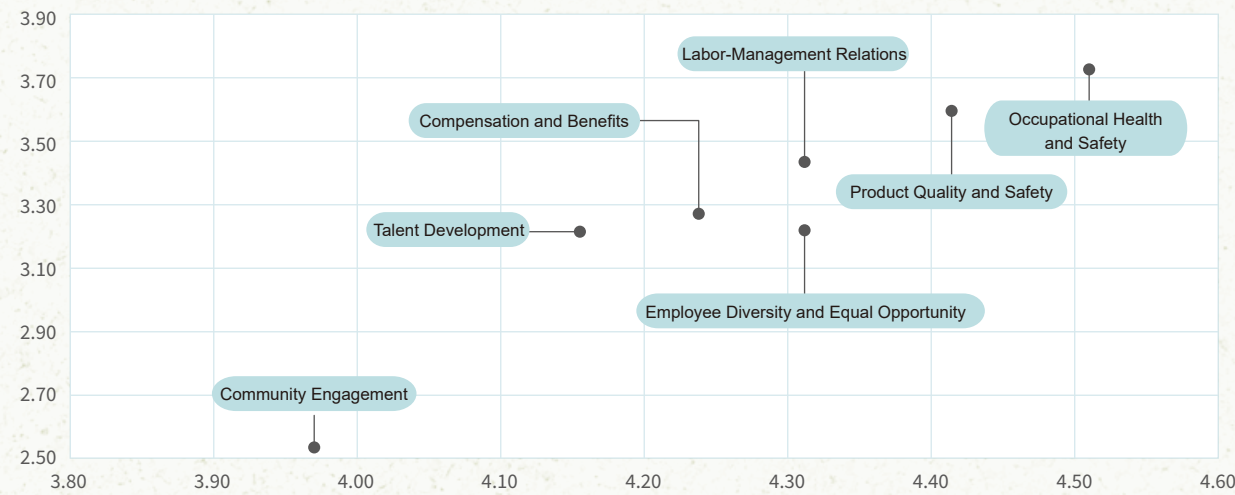
The Sustainability Development Committee identified 18 potential sustainability topics. To determine their significance, we conducted a stakeholder survey, collecting 118 valid responses. The respondents included 20 shareholders/investors, 25 employees, 7 customers, 24 suppliers, 17 contractors, and 1 government agency representative, all of whom assessed the impact of these topics from their respective perspectives. Concurrently, 24 members of our management team evaluated the internal and external impacts of these topics. By synthesizing these findings, we developed a materiality matrix. Through deliberations by the Sustainability Development Committee, the top two topics from each of the three dimensions—Environmental, Social (including Human Rights), and Economic—were selected as the year’s material topics. The prioritized material topics for this year are: Operational Performance, Customer Relations, Occupational Health and Safety, Product Quality and Safety, Water Resource Management, and Sustainable Supply Chain. In an increasingly challenging operating environment, we recognize that while pursuing operational performance, shareholder returns, and customer trust, we must not compromise local environmental quality or the health and well-being of our employees. Any instance of non-compliance would severely damage our hard-earned reputation. Conversely, by transforming risks into opportunities and identifying the equilibrium between economic performance, environmental sustainability, and social prosperity, MAP will continue to thrive and advance toward long-term sustainability. This report details our management approach and specific disclosures for each material topic. Furthermore, to ensure a balanced view, we have included supplementary disclosures regarding our contributions to social welfare.

Identification of actual and potential, positive and negative impacts

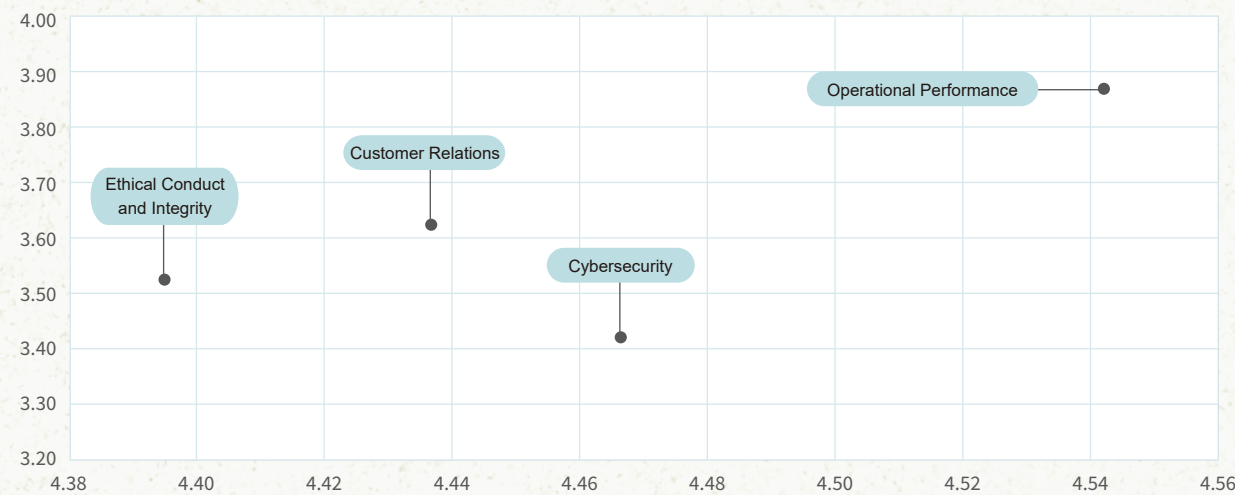


Materiality Matrix

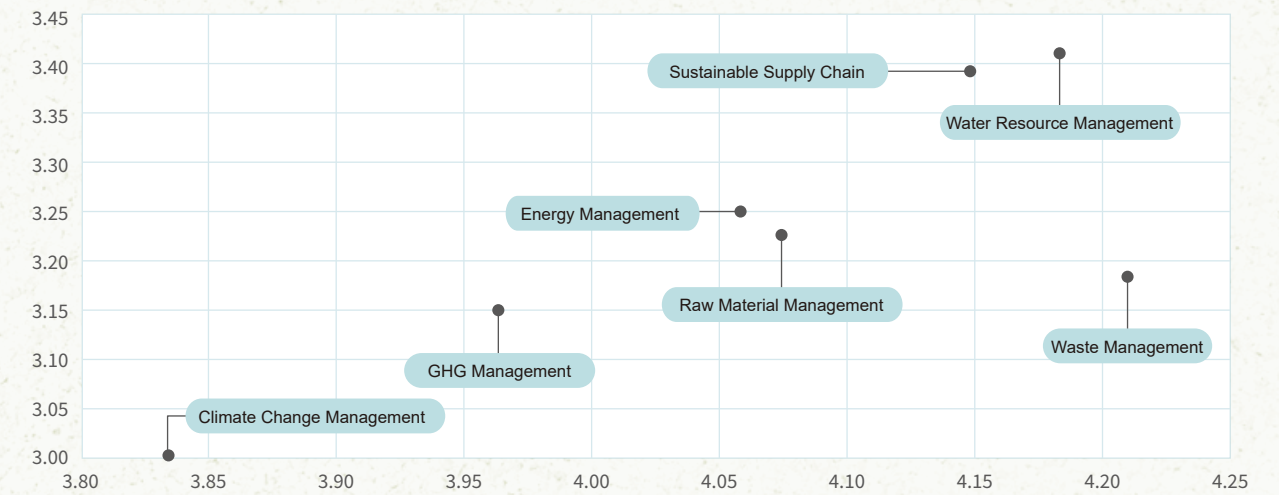
Social (Including Human Rights) Sustainability Topics



Economic Sustainability Topics



Environmental Sustainability Topics



Reporting Principles



Comprehensive
ESG Report

MAP prepares its ESG report in accordance with the reporting principles of the GRI Standards: regarding Sustainability Context, MAP transparently discloses how it implements measures to address, improve, or mitigate the actual impacts on the economy, environment, and social (including human rights) in its operational and surrounding areas; regarding Completeness, the information disclosed in the report sufficiently reflects the scope of MAP's significant impacts on the economy, environment, and social (including human rights); regarding Accuracy, the information in the report is sufficiently accurate and detailed to enable stakeholders to assess MAP's ESG performance; regarding Balance, the report provides an impartial reflection of both positive and negative performance, allowing stakeholders to make reasoned assessments of MAP's ESG performance; regarding Clarity, information is presented in a manner that is understandable and accessible to stakeholders; regarding Comparability, MAP discloses ESG information using internationally recognized standards, with data presented in a way that allows stakeholders to analyze MAP's long-term performance; regarding Timeliness, MAP publishes its ESG report on a regular basis to provide stakeholders with timely ESG information for informed decision-making; and regarding Verifiability, MAP ensures the accuracy of the information disclosed in the report through both internal and external review processes.

List of Material Topics

Aspect	Economic		
Material Topic	Operational Performance		
Impact Nature	Actual Positive		
Reason for Materiality	Impact Scope		
	Upstream Raw Material Supply	MAP	Downstream Assembly Plant
In response to the evolving market demand for high-end product solutions, we expanded our production facility in 2025. This expansion included the acquisition of state-of-the-art production machinery and advanced inspection instrumentation, enabling us to accommodate a broader range of materials and specifications. By elevating our precision stamping and surface treatment capabilities, we have effectively enhanced our technical agility to align with shifting market trends.	●	●	●
Corresponding GRI Standards (2021) General Disclosures/ Topic-specific Standards	Report Section		Materiality Ranking
Custom Topic	3.4 Operational Performance		Maintained

Aspect	Economic		
Material Topic	Customer Relations		
Impact Nature	Actual Positive		
Reason for Materiality	Impact Scope		
	Upstream Raw Material Supply	MAP	Downstream Assembly Plant
Recognizing that product quality is as critical to our stakeholders as service and pricing, we maintain a steadfast commitment to excellence. By continuously upgrading our precision stamping capabilities and investing in state-of-the-art metrology equipment, we ensure the delivery of high-quality products. This dedication has significantly enhanced client satisfaction and solidified long-term partnerships. We are proud to report that we maintained an excellent track record with zero major customer grievance throughout the reporting year.	●	●	●
Corresponding GRI Standards (2021) General Disclosures/ Topic-specific Standards	Report Section		Materiality Ranking
Custom Topic	3.6 Customer Relations		New

Aspect	Social (Including Human Rights)		
Material Topic	Product Quality and Safety		
Impact Nature	Actual Positive		
Reason for Materiality	Impact Scope		
	Upstream Raw Material Supply	MAP	Downstream Assembly Plant
Adhering to ISO 9001 and IATF 16949 standards, we have established comprehensive protocols for client engagement, order processing, technical support, and after-sales service. Through dedicated sales and project management teams, we proactively monitor and address customer requirements while conducting regular satisfaction surveys to drive continuous improvement in our products and services. For the reporting year, we recorded zero major customer grievances and maintained a clean record regarding customer privacy, with no reported incidents of data breaches or infringement.	●	●	●
Corresponding GRI Standards (2021) General Disclosures/ Topic-specific Standards	Report Section		Materiality Ranking
GRI 416: Customer Health and Safety	3.5 Product Quality and Safety		New

Aspect	Social (Including Human Rights)		
Material Topic	Occupational Health and Safety		
Impact Nature	Actual Positive		
Reason for Materiality	Impact Scope		
	Upstream Raw Material Supply	MAP	Downstream Assembly Plant
We are certified under the ISO 45001 Occupational Health and Safety Management System, through which we have established a robust framework for identifying, preventing, and managing workplace hazards. We are committed to the continuous improvement of our working environment and the strengthening of employee health and safety management. By institutionalizing our operational protocols, we ensure the effective implementation of all safety measures. For the reporting year, we maintained a zero-incident record, with no reported occupational injuries or work-related illnesses.	●	●	●
Corresponding GRI Standards (2021) General Disclosures/ Topic-specific Standards	Report Section		Materiality Ranking
GRI 403: Occupational Health and Safety 2018	5.6 Safe and Healthy Workplace		↑ 2

Aspect	Environment		
Material Topic	Water Resource Management		
Impact Nature	Actual Positive		
Reason for Materiality	Impact Scope		
	Upstream Raw Material Supply	MAP	Downstream Assembly Plant
In response to escalating environmental challenges, MAP is actively aligning regulatory policies by implementing a comprehensive biological wastewater treatment system across our operations in 2026. Through this technological upgrade, we are not only expanding the efficiency of our wastewater treatment processes but also optimizing effluent water quality. These initiatives demonstrate our commitment to reducing our environmental footprint and contributing to the protection of our natural ecosystem.		●	●
Corresponding GRI Standards (2021) General Disclosures/ Topic-specific Standards	Report Section		Materiality Ranking
GRI 303: Water and Effluents 2018	6.4 Water Resource Management		New

Aspect	Environment		
Material Topic	Sustainable Supply Chain Management		
Impact Nature	Actual Positive		
Reason for Materiality	Impact Scope		
	Upstream Raw Material Supply	MAP	Downstream Assembly Plant
Within our supplier management framework, MAP have integrated human rights protections, occupational health and safety, and compliance with labor regulations into our supplier commitment requirements. All new suppliers are required to sign a Supplier Commitment Declaration, which mandates adherence to fundamental human rights principles, including the prohibition of child labor, forced labor, and discrimination.	●	●	●
Corresponding GRI Standards (2021) General Disclosures/ Topic-specific Standards	Report Section		Materiality Ranking
GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	4.1 Supply Chain Context; 4.2 Supply Chain Management		New

Note ● Indicates impacts caused directly or indirectly by the company.



2

About MAP

2.1 Company Profile

2.2 External Initiatives and Trade
Association Participation



02 About MAP

2.1 Company Profile

MAP was established in 2001, originally operating as "Min En Color Plating Co., Ltd." with a primary focus on metal surface treatment. In July 2003, the company was renamed "Min Aik Precision Industrial Co., Ltd." and relocated to No. 2, Guorui Rd., Guanyin Dist., Taoyuan City. The company was registered on the Emerging Stock Market in April 2013 and officially listed on the stock exchange in January 2016 under the stock code 4545.

Aiming to become a world-class leader in precision stamping, MAP continuously invests in the research and development of automated equipment and process technologies to provide high-efficiency, high-quality, and customized solutions to clients. Guided by client-centric philosophy, the company leverages a professional management team and comprehensive technical services to offer one-stop solutions, including product design, tooling development, and mass production, all designed to assist clients in enhancing their product competitiveness and market value. MAP is committed to continuously refining its technology and service quality, with the corporate mission of satisfying client needs and creating win-win value.

- Establishment Year: 2001
- Location: No. 2, Guorui Rd., Guanyin Dist., Taoyuan City
- Capital: NT\$ 770,000 thousand
- Number of Employees: 539 in Taiwan
- Annual Individual Revenue: NT\$ 1,534,908 thousand
- Operational Base: Taiwan

MAP Global Footprint

MAP's global footprint is headquartered in Taoyuan, Taiwan, with subsidiaries located in Singapore and China. MAP specializes in the production of precision stamped and plated metal products. The Chinese subsidiary, Emo Plastic Technology (Suzhou) Co., Ltd. (hereinafter referred to as Emo), primarily focuses on the design and assembly of automated machinery. The Singapore subsidiary, MAP Plastics Pte. Ltd. (hereinafter referred to as MAPP), specializes in plastic injection for medical products.



Shareholder Structure

Measurement Unit: %	Domestic Juridical Persons	Domestic Individuals	Foreign Institutions and Foreign Individuals	Total
Shareholding Ratio (%)	41.64%	29.11%	29.25%	100%

Note Data as of April 26, 2026

Sales Mix by Major Product

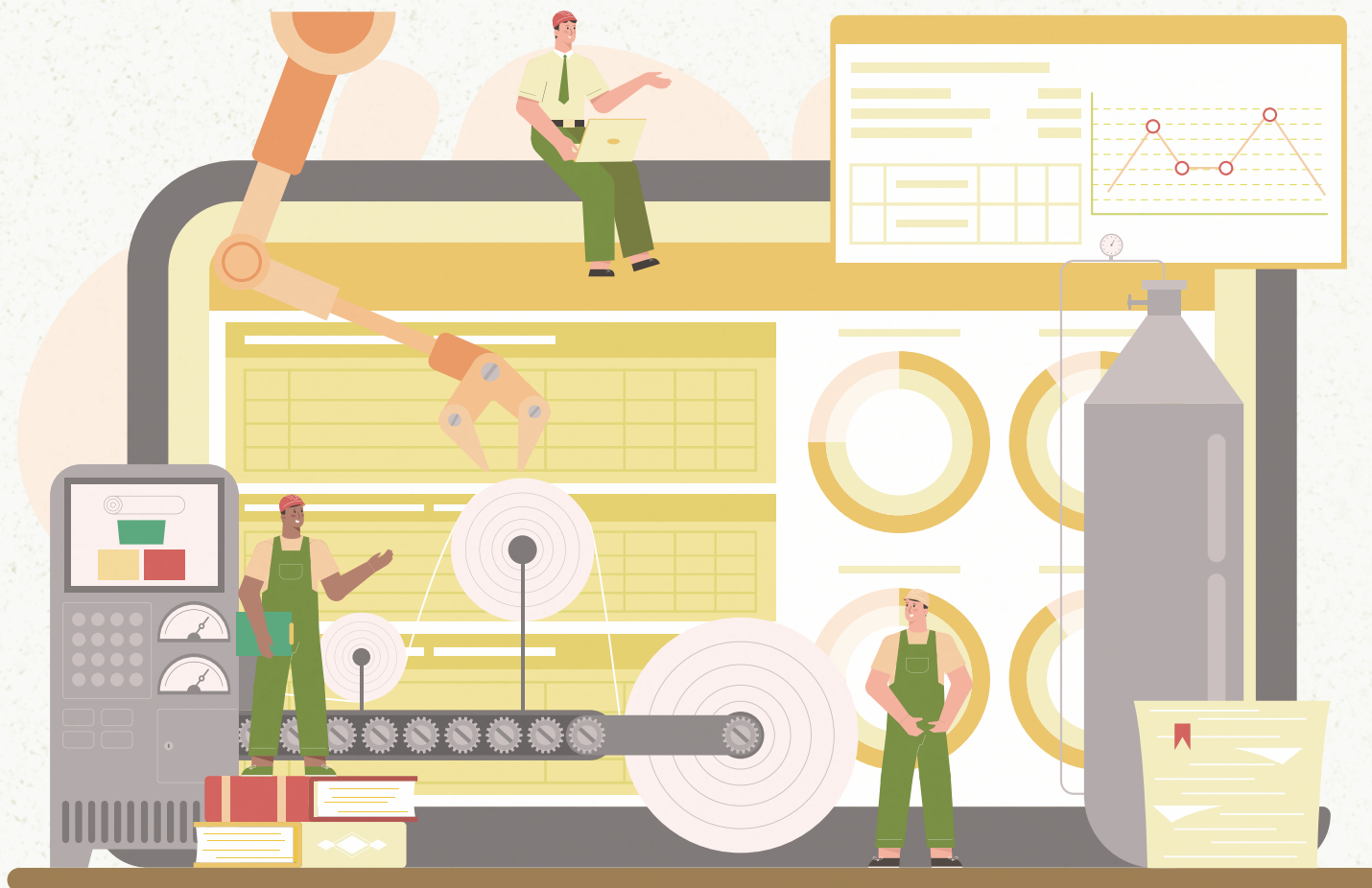
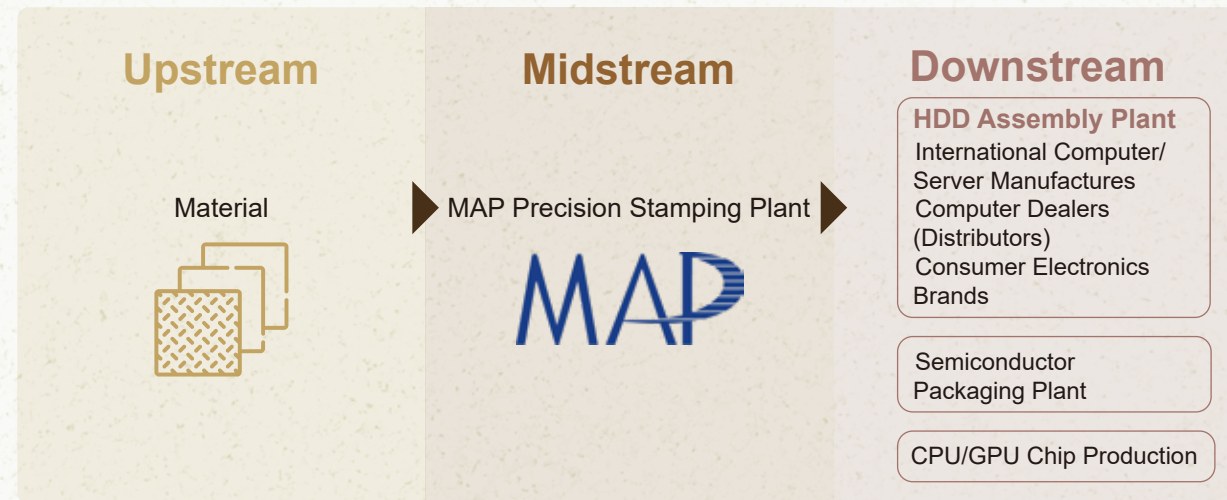
Product Category (%)	2023	2024	2025
Electronic Stamping Components	55%	48%	40%
HDD Voice Coil Motor (VCM) Plates	35%	40%	43%
HDD Stamping Components	8%	12%	15%
Others	2%	0%	2%
Total	100%	100%	100%

Revenue Breakdown by Region

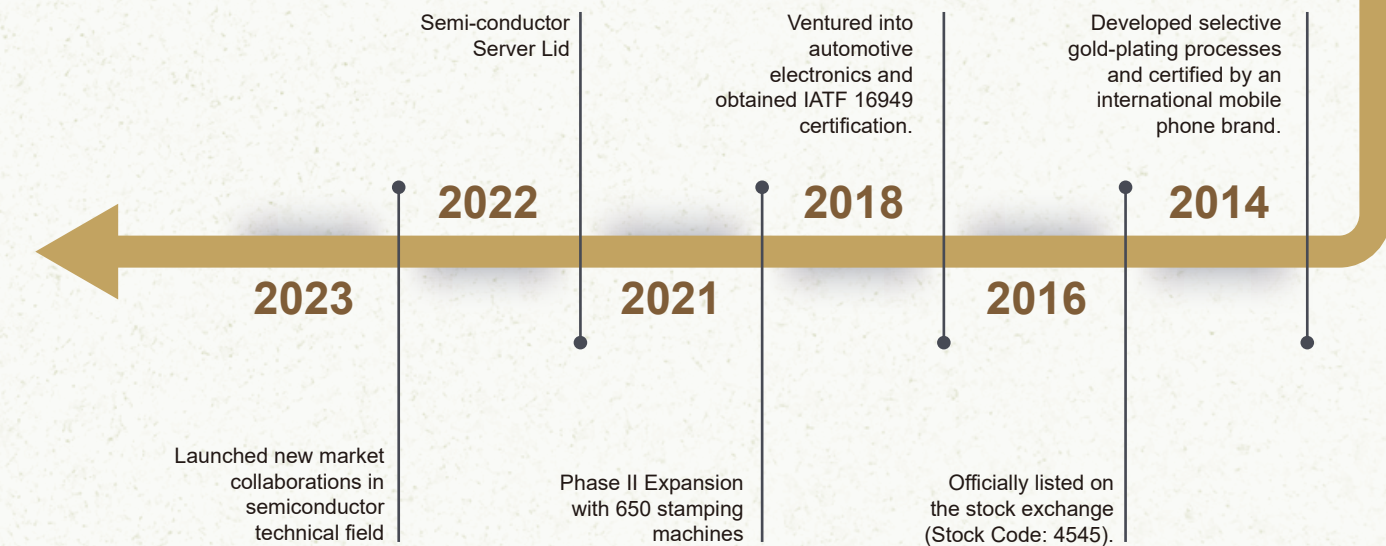
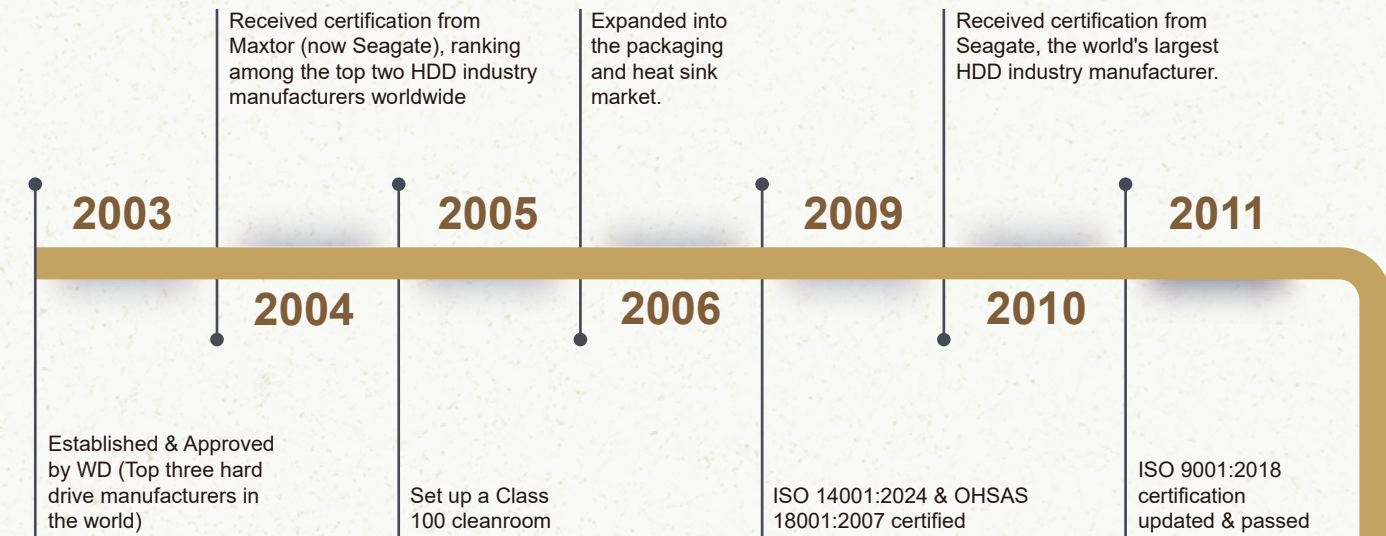
區域別(單位：%)	2023	2024	2025
Malaysia	48%	56%	60%
Taiwan	21%	14%	17%
Thailand	13%	16%	14%
Philippines	0%	1%	4%
China	12%	12%	3%
Others	6%	1%	2%
Total	100%	100%	100%

Industry Value Chain Structure (Upstream, Midstream, and Downstream)

MAP's product offerings are diverse, with primary manufacturing focused on stamping and electroplating processes. The upstream supply chain consists of metal material and chemical suppliers. The downstream primarily comprises hard drive and electronic component assembly plants. MAP's products are widely utilized in applications such as computer servers, consumer electronics, and semiconductor Heat Sink production.

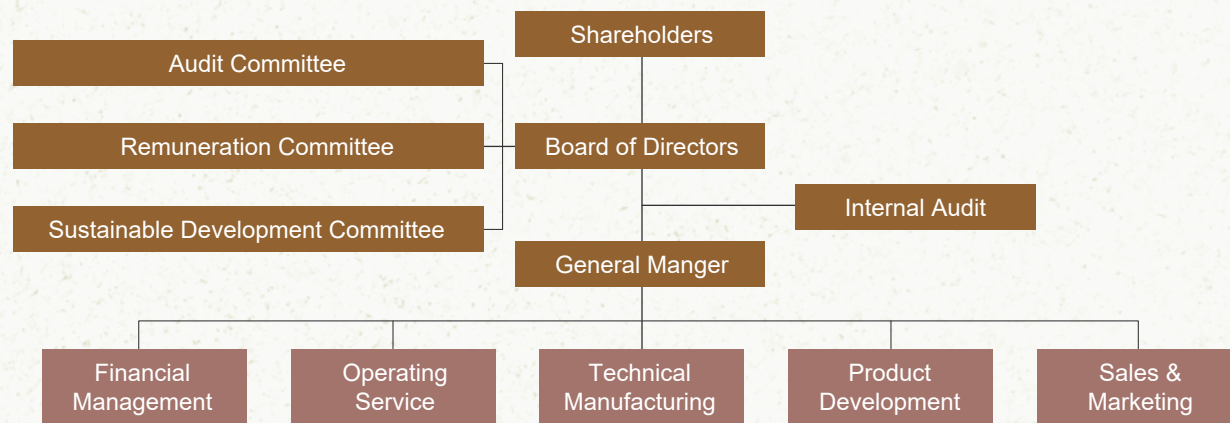


MAP Significant Milestone



Composition of the Highest Governance Body

The Board of Directors of MAP serves as the core of the company's highest governance body. To enhance governance effectiveness, it has established three functional committees: the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee. The Board is responsible for determining the company's overall strategic direction, supervising the execution performance of the management team, and bearing ultimate responsibility to the company and all shareholders. In all operations of its governance system, the Board exercises its powers in accordance with relevant laws and regulations, the Articles of Incorporation, and the resolutions of the Shareholders' Meeting.



Dept.	Main Responsibilities
Internal Audit Dept.	To promote, formulate, amend, and implement internal control and audit systems; to supervise and manage subsidiaries; to conduct audit activities, generate audit reports, and present the results of audits to the Board of Directors.
Financial Management Division	Handling daily accounting transactions and the preparation of financial reports; managing tax-related matters and compliance with applicable laws and regulations; overseeing currency exchange and interest rate risks; managing operating capital and its liquidity; planning and reviewing budgets; and handling matters pertaining to the Board of Directors and shareholder affairs.
Operating Service Division	Supervising human resources, administrative, and general affairs operations; monitoring environmental pollution and ensuring compliance; preventing occupational accidents; managing and controlling the company's internal information systems, including hardware and software maintenance; managing and approving procurement activities, including negotiation and cost control; overseeing supplier management and evaluation; managing and reviewing production demand; and controlling and managing raw materials and purchase requisitions.
Technical Manufacturing Division	Managing production and shipping quality control; managing and planning production units; planning and executing production capacity; controlling and reviewing production management; managing production unit expenses and purchase orders; planning mass production and researching manufacturing processes; controlling production lead times; managing warehouse planning and material operations, including review and dead stock management; maintaining production equipment, power, and implementing automated equipment; and overseeing facility maintenance.
Product Development Dept.	Overseeing new product development, managing and confirming sample submissions; planning and executing tooling design projects; proposing and implementing tooling design modifications; conducting research on new tooling technologies; and developing and maintaining innovative manufacturing processes for new products.
Sales & Marketing Division	Formulating and implementing sales goals; achieving business targets; maintaining strong customer relationships and providing quality service; communicating with clients to gather customer information, monitor market trends, understand customer issues, and relay feedback internally; managing credit policies, quotation processes, and order administration.

2.2 External Initiatives and Trade Association Participation

Organization Name	Description	Membership Status
Taoyuan City Industrial Association	Leverages exchange and cooperation to grasp industry trends, policy developments, and best practices, applying relevant information to corporate operations and management to promote shared development between the company and society.	Member
Taoyuan Guanyin Industrial Park Manufacturers Association	Supports industrial cooperation, environmental sustainability, and community prosperity through association activities and initiatives.	Member
Taiwan Surface Finishing Association	Actively participates in industrial and professional associations to promote technical exchange, elevate industry standards, and strengthen corporate social responsibility, while also advancing environmental protection, occupational safety, and industrial sustainability by sharing best practices and innovative technologies with the industry peers.	Member



3

Sustainable Governance

- 3.1 Governance Practices
- 3.2 Regulatory Compliance
- 3.3 Risk Management
- 3.4 Operational Performance
- 3.5 Product Quality and Safety
- 3.6 Customer Relations
- 3.7 Cybersecurity Management



03 Sustainable Governance

Sound corporate governance encompasses a robust Board of Directors, rigorous internal control systems, and stable financial management mechanisms. Through the effective operation of these systems, the company can not only mitigate operational risks but also enhance overall competitiveness, thereby creating value for the enterprise and its brand. Furthermore, by fostering a corporate culture centered on integrity and accountability; while strictly complying with relevant laws and regulations to implement ethical management, the company maintains stable development under a solid governance framework, ensuring the rights and interests of all stakeholders.

MAP places high priority on the economic, environmental, and social impacts of its operations and is committed to advancing corporate sustainability. Regarding corporate governance, MAP has established a robust governance framework in accordance with the Securities and Exchange Act and other relevant regulations. This framework is designed to safeguard shareholder equity, strengthen the functions of the Board of Directors, respect the rights and interests of stakeholders, and enhance information transparency. The company has formulated and implemented essential policies, including the Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, Code of Ethical Conduct, and Sustainable Development Best Practice Principles, which serve as the foundation for our corporate governance and ethical management. Through the continuous development and implementation of these systems, MAP upholds its core values of integrity and honesty. We are dedicated to continuously enhancing the quality and effectiveness of our corporate governance to ensure long-term, stable operations, and to achieve a balanced realization of corporate values, social responsibility, and sustainable development goals.

3.1 Governance Practices

Corporate Governance Achievements

- Appointed a Corporate Governance Officer in January 2019.
- The performance evaluation results for the Board of Directors and functional committees were rated as "Excellent," enhancing the independence and fairness of the Board's performance evaluation.
- Board members completed 33 hours of training on sustainability-related topics.
- Female directors account for 0% of the board; independent directors account for 43% of the board.

The Shareholders' Meeting, composed of all shareholders, serves as the highest decision-making body of MAP, responsible for deliberating and deciding upon major operational matters and regularly reviewing the Board of Directors' operational reports. The Board of Directors acts as the highest governance body of MAP, tasked with formulating operational strategies, overseeing financial performance, and ensuring that all operational activities comply with relevant laws and regulations. To enhance governance effectiveness and overall competitiveness, the Board has established an Audit Committee, a Remuneration Committee, and a Sustainable Development Committee to assist in strengthening its supervisory and decision-making functions. Furthermore, an independent internal audit unit is established under the Board to periodically perform internal audits and report findings to the Audit Committee and the Board of Directors, ensuring the effective operation of the internal control system.

MAP places high importance on corporate governance and ethical management, with sustainable growth as our long-term objective. We continue to strengthen our corporate governance framework and information transparency, supported by a robust internal control system to safeguard the rights and interests of shareholders and other stakeholders. In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies, and taking into account our overall operational activities, the company has established and implemented an internal control system. We regularly review and adjust this system to respond to changes in the internal and external environment, ensuring the continued effectiveness of its design and execution. Through these comprehensive management mechanisms, we aim to enhance operational performance and achieve our goal of sustainable development.

To strengthen the support provided to directors in the exercise of their duties and to enhance board effectiveness, the Board of Directors has appointed a Corporate Governance Officer. In July 2020, the Board resolved to appoint Assistant Vice President Xiao to this position. The authority and duties of the Corporate Governance Officer are as follows:

- Provide directors with relevant financial and business information, as well as updates on legal and regulatory changes, on an as-needed basis to support their operations irregularly.
- Manage the affairs of the Audit Committee, the Board of Directors, and the Shareholders' Meeting, and execute related matters in accordance with legal requirements.
- Responsible for the disclosure of information on the Market Observation Post System (MOPS).
- Handle company registration modification matters.
- Coordinate with corporate governance evaluations to strengthen corporate governance practices.

In 2025, the Corporate Governance Officers completed 21 hours of professional development courses relevant to corporate governance.

Organizer	Course Title	Date	Hours
Taiwan Stock Exchange	Enhancing Climate-Related Information Disclosure to Improve Corporate Climate Resilience	2025/06/10	3
Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	2025/07/09	6
Chinese National Federation of Industries	2025 Taishin Net-Zero Summit	2025/08/22	3
Securities and Futures Institute	2025 Insider Trading Prevention Seminar	2025/09/26	3
Financial Supervisory Commission	The 15th Taipei Corporate Governance Forum	2025/10/16	6
Total Annual Hours			21

3.1.1 Board of Directors

Board Independence and Diversity

Our company's highest governance body is the Board of Directors. The Board is responsible for guiding corporate strategy, supervising management, and being accountable to the company and its shareholders. We are committed to enhancing information transparency and focusing on the interconnection between our value chain and environmental and social issues. To mitigate potential corporate risks and achieve our goal of sustainable operations, we must establish processes that balance the interests of stakeholders when addressing impacts on the economy, environment, and social (including human rights). These processes are designed to promote sustainable development and ensure synergistic progress across all aspects.

MAP's directors serve three-year terms. The selection of directors is conducted in accordance with the Company's Articles of Incorporation using a candidate nomination system, ensuring a fair, just, and transparent procedure. The members of the 10th Board of Directors were nominated by shareholders and elected during the Shareholders' Meeting on June 21, 2023, pursuant to the Rules for Election of Directors. The Board consists of 7 directors, including 3 independent directors. The Board maintains a diverse composition encompassing professional expertise across business, finance, accounting, law, and the company's industry sectors. In addition to possessing broad domain expertise and practical operational experience, the inclusion of independent members introduces external stakeholder perspectives to enhance the quality of corporate decision-making.

MAP Regulations Governing Board Meetings explicitly states that directors with a conflict of interest, whether directly or through the entities they represent, must disclose the material details of their interest. If their participation could harm the company's interests, they are prohibited from joining the discussion or voting, must recuse themselves from deliberation and voting, and cannot act as a proxy for other directors.

Board of Directors					
Position	Name	Gender	Actual Attendance Rate (%)	Number of Other Companies Served as Director	Industry/ESG-Related Background/Experience
Chairman	Chia, Kin-Heng	Male	100%	13	Industry, Sustainability, Governance
Director	Yang, Hung-Jen	Male	100%	5	Industry, Sustainability, Governance
Director	Sun, Te-Wen	Male	100%	2	Industry, Sustainability, Finance/Accounting, Governance
Director	Kuo, Yao-Wen	Male	80%	1	Finance/Accounting, Governance
Independent Director	Chen, John-Sea	Male	80%	4	Industry, Sustainability, Governance
Independent Director	Sun, Chu-Wei	Male	100%	1	Finance/Accounting, Governance
Independent Director	Chung, Kai-Hsun	Male	100%	2	Law, Governance

Title	Chairman				
Name	Min Aik Technology Co., Ltd. Representative: Chia, Kin-Heng				
Gender	Male				
Key Education and Experience		Currently holds positions at MAP and other companies			
Nanyang University Business School, Singapore		Chairman and CEO, Min Aik Technology Co., Ltd.			
		Director, Min Aik Technology USA Inc.			
		Director, Min Aik International Development Pte. Ltd.			
		Director, Min Aik Technology (M) Sdn. Bhd.			
		Director, MATC Technology Malaysia Sdn. Bhd.			
		Director, MAP Technology Holdings Pte. Ltd.			
		Director, M&J Technologies Co., Ltd.			
		Director, MAP Plastics Pte. Ltd. (Singapore)			
		Director, Min Aik Technology (Suzhou) Co., Ltd.			
		Corporate Representative Director, Jun Yang Technology Co., Ltd.			
		Chairman, Lu Fa Co., Ltd.			
		Director, Jing Yao (Shanghai) Energy Technology Co., Ltd.			
		Director, Jing Yao (Suzhou) New Energy Technology Co., Ltd.			

Title	Director				
Name	Min Aik Technology Co., Ltd. Representative: Yang, Hung-Jen				
Gender	Male				
Key Education and Experience		Currently holds positions at MAP and other companies			
Institute of Science and Technology Management, Fu Jen Catholic University		Chief Operating Officer, Min Aik Technology Co., Ltd.			
		Director, Min Aik Technology (M) Sdn. Bhd.			
		Director, Min Aik Technology (Thailand) Co., Ltd.			
		Director, MU-Technology Pte. Ltd.			
		Director, MU Technology Sdn. Bhd.			
		Corporate Representative Director, Lu Fa Co., Ltd.			
		Supervisor, Min Aik Technology (Suzhou) Co., Ltd.			

Title	Director				
Name	Min Aik Technology Co., Ltd. Representative: Sun, Te-Wen				
Gender	Male				
Key Education and Experience		Currently holds positions at MAP and other companies			
Department of Accounting, National Taiwan University		Senior Assistant Vice President, Finance Management Department, Min Aik Technology Co., Ltd.			
		Corporate Representative Director, Lu Fa Co., Ltd.			
		Corporate Representative Director, Jun Yang Technology Co., Ltd.			

Title	Director				
Name	Beacon Investments Limited Representative: Kuo, Yao-Wen				
Gender	Male				
Key Education and Experience		Currently holds positions at MAP and other companies			
Master of Business Administration, University of Chicago, USA Managing Director of Leon Capital Management Co., Ltd.		Independent Director, Audit Committee Member, and Remuneration Committee Member of MEGA International Development.			

Title	Independent Director				
Name	Chen, John-Sea				
Gender	Male				
Key Education and Experience		Currently holds positions at MAP and other companies			
Bachelor of Materials Science and Engineering, National Tsinghua University Ph.D. in Materials Science, University of Southern California, USA		Chairman and CEO,CMSC, Inc.			
		Chairman, Logos Electronics Inc.			
		Director, Art Analog, Inc.			
		Independent Director, Audit Committee Member, and Remuneration Committee Member, Great Novel Therapeutics Biotech & Medicals Corporation.			

Title	Independent Director	
Name	Sun, Chu-Wei	
Gender	Male	
Key Education and Experience	Currently holds positions at MAP and other companies	
Bachelor of Accountancy, Tamkang University	Principal, Bo-Qi Certified Public Accountants Member, Public Welfare and Public Relations Committee, Taipei CPA Association Independent Director, Audit Committee Member, and Remuneration Committee Member, Apex Material Technology Corp. (AMT)	

Title	Independent Director	
Name	Chung, Kai-Hsun	
Gender	Male	
Key Education and Experience	Currently holds positions at MAP and other companies	
Master of Law, Taipei University	Senior Consultant Lawyer, Xinyi Office, Ay commercial Law Offices. Corporate Representative Director, Enlight Corporation.. Independent Director, Audit Committee Member, and Remuneration Committee Member, Sanko Ink Co., Ltd.	

Board Diversity Statistics

In accordance with Article 20 of our Board-approved Corporate Governance Best Practice Principles, a policy on board diversity has been clearly established. The structure of the Board of Directors shall be determined based on the scale of the company's operations, the shareholding of its major shareholders, and practical operational needs, with an appropriate number of directors set between five and seven seats.

The composition of the Board of Directors should consider diversity. In addition to the requirement that directors who are also company managers should not exceed one-third of the total board seats, the company should formulate an appropriate diversity policy based on its own operations, business model, and development needs. This policy should include, but is not limited to, standards in the following two major areas:

- Basic Qualifications and Values: Gender, age, nationality, race or ethnicity, and culture, etc.
- Professional Knowledge and Skills: Professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.

Diversity Statistics / Year			2023		2024		2025	
			Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Director	Gender	Male	7	100%	7	100%	7	100%
		Female	0	0%	0	0%	0	0%
	Age	Under 50	1	14%	1	14%	1	14%
		50 to under 65	4	57%	4	57%	4	57%
		65 and above	2	29%	2	29%	2	29%
	Education	Graduate Institute	4	57%	4	57%	4	57%
		University/College	3	43%	3	43%	3	43%
		Other	0	0%	0	0%	0	0%

Note Female Director Percentage = (Number of female directors at the end of the year / Number of directors at the end of the year) * 100%.
Male Director Percentage = (Number of male directors at the end of the year / Number of directors at the end of the year) * 100%.

Avoidance of Conflicts of Interest

To strengthen corporate governance efficacy and enhance the decision-making efficiency of the Board of Directors, the Chairman of the company does not concurrently hold other positions within the company. The company's Articles of Incorporation clearly delineate the duties and authorities of the Chairman and the President. To construct a sound board operation and oversight mechanism, while ensuring that independent directors maintain the requisite independence in the performance of their duties, the MAP Board of Directors has established and implemented Rules of Procedure for Board of Directors Meetings. These rules explicitly define the scope of responsibilities and meeting procedures for directors and independent directors, serving as a guiding standard for board operations.

The convocation of Board of Directors meetings, agenda planning, and the conduct of meetings are all handled in accordance with the aforementioned Rules of Procedure. If a director has a personal interest or represents a legal entity that has an interest in a matter under discussion at the Board of Directors meeting, they shall actively disclose the relevant essential content during the meeting. If there is a risk that such a matter may harm the company's interests, the relevant director shall not participate in the discussion and voting, and shall not exercise the voting rights as a proxy for other directors. Board members uphold a high spirit of self-discipline and diligently implement the conflict-of-interest avoidance mechanism to ensure the impartiality of Board of Directors' decisions and the overall interests of the company.

Board Performance Evaluation

To implement corporate governance and enhance the functionality of the MAP Board of Directors, we have established performance goals to strengthen the operational efficiency of the Board. MAP has formulated Board Performance Evaluation Guidelines, conducting internal performance evaluations on a regular annual basis. Furthermore, every three years, the evaluation is commissioned to an external professional independent institution or a team of external experts and scholars. In the fourth quarter of 2025, MAP engaged the Taiwan Corporate Governance Association to conduct an evaluation of the Board's effectiveness for the period from November 1, 2024, to October 31, 2025. This serves as a reference for continuously improving Board functions and optimizing the quality of meeting deliberations. The evaluation results are available on the MAP website.



Performance Evaluation mechanism

- Annual Self-Assessment Questionnaire
- External Evaluation



2025 Board Performance Self-Evaluation Results

- Board of Directors: Excellent / 4.52 points.
- Board Members: Excellent / 4.58 points.
- Audit Committee: Excellent / 4.91 points.
- Remuneration Committee: Excellent / 4.91 points.
- Overall Average Score: Excellent / 4.72 points.
- The performance evaluation results for the 2025 fiscal year were reported during the first Board of Directors meeting of 2026.



Enhancing Proposals

- Increase Female Board Representation
- Invite Independent Directors to the Sustainability Committee
- Incorporate Audit Committee Feedback into Internal Audit Head Performance Reviews
- Establish a robust succession and talent development framework for senior management, while anchoring long-term sustainability performance into executive compensation structures.

Communication of Key Material Issues

MAP maintains regular communication with stakeholders through routine channels across all departments. In the event of potential material negative impacts concerning stakeholders or sustainability issues, the responsible department will conduct due diligence across various dimensions, including financial standing, legal compliance, environmental protection, and labor rights. The results of this investigation are reported to the President and the Chairman. The Chairman evaluates whether the situation poses a significant threat to company operations and determines whether to report it to the Board of Directors. The Board subsequently makes resolutions based on the due diligence report and assigns the responsible department to execute the necessary actions. In 2025, there were no such potential material negative events.

Board of Professional Development and Collective Intelligence

To continuously enhance the professional capabilities and knowledge of our directors, MAP requires its board members to regularly participate in various training programs. For the current year, the total cumulative training hours for all directors reached 54 hours, with 33 hours dedicated to sustainability-related courses, accounting for 61% of total training hours. The training curriculum covered diverse subjects, including cybersecurity management, business management, finance and tax law, risk management, and sustainability governance. These initiatives are designed to strengthen the professional expertise of our directors in risk oversight and strategic decision-making.

Continuing education and professional development of the Board of Directors are as follows:

Position	Director		
Name	Chia, Kin-Heng		
Date	Organizer	Course Title	Hours
2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
Annual Total			6

Position	Director		
Name	Yang, Hung-Jen		
Date	Organizer	Course Title	Hours
2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
Annual Total			6

Position	Director		
Name	Sun, Te-Wen		
Date	Organizer	Course Title	Hours
2025/06/16	Securities and Futures Institute	2025 Insider Trading Prevention Seminar	3
2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
2025/07/25	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3
Annual Total			12

Position	Director		
Name	Kuo, Yao-Wen		
Date	Organizer	Course Title	Hours
2025/08/22	Taiwanese Chambers of Commerce	2025 Net Zero Summit	3
2025/09/26	Securities and Futures Institute	2025 Insider Trading Prevention Seminar	3
Annual Total			6

Position	Independent Director		
Name	Chen, John-Sea		
Date	Organizer	Course Title	Hours
2025/05/23	Taiwan Corporate Governance Association	Roles and Responsibilities of Corporate Governance Officers	3
2025/06/24	Taiwan Corporate Governance Association	Corporate Governance Officer and Meeting Management	3
Annual Total			6

Position	Independent Director		
Name	Sun, Chu-Wei		
Date	Organizer	Course Title	Hours
2025/08/22	Taiwanese Chambers of Commerce	2025 Net Zero Summit	3
2025/09/10	Taiwan Project Management Association	ESG Project Management and Sustainability Development	3
2025/09/19	Taiwan Project Management Association	AI Trend Analysis and Corporate Risk Management Strategy	3
Annual Total			9

Position	Independent Director		
Name	Chung, Kai-Hsun		
Date	Organizer	Course Title	Hours
2025/04/15	Taiwan Corporate Governance Association	Case Analysis of Corporate Control Contests	3
2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
Annual Total			9

3.1.2 Functional Committees

To strengthen corporate governance effectiveness and ensure a robust supervisory and management framework, the MAP Board of Directors has established functional committees, including the Audit Committee, the Remuneration Committee, and the Sustainability Committee. Except for matters that must be exercised independently in accordance with applicable laws and regulations, all functional committees are accountable to the Board and shall submit their deliberation results or recommendations to the Board for resolution.

Sustainability Committee

In 2024, MAP established a Sustainability Committee. The committee is comprised of high-level management and the general manager, including senior executives from each business unit. The chairman is not a member of this committee. The committee is responsible for monitoring global sustainability trends, analyzing environmental, social, and corporate governance (ESG) related topics, and integrating these considerations with core operations, product innovation, and services. Its role is to define strategic sustainability goals and project implementation.

The Sustainability Committee provides an annual report to the Board of Directors covering policy objectives, key sustainability initiatives and performance results. In the event of incidents with a negative impact on stakeholders, the responsible department must report the circumstances and proposed countermeasures to the Board of Directors.

Sustainability Committee			
Member	Actual Attendance	Proxy Attendance	Attendance Rate (%)
Chia, Kin-Heng	2	0	100%
Gary Fang	2	0	100%
Tone Chen	2	0	100%
Stacy Hsiao	2	0	100%

Audit Committee

The Audit Committee assists the Board of Directors in overseeing the quality of the company's accounting, auditing, financial reporting processes, and financial control. The evaluation results are submitted to the Board for discussion. MAP has adopted the Audit Committee Charter and established an Audit Committee under the Board. Currently, the committee is composed of three independent directors, one of whom serves as the convener. At least one independent director possesses expertise in accounting or finance. The committee meets at least once per quarter. In 2025, a total of 5 Audit Committee meetings were held, with an overall attendance rate of 93%.

In 2025, the independent directors held 8 meetings with the internal audit head and the certified public accountant (CPA), 8 of which were conducted without the presence of management. During these meetings, the internal audit head reported on the execution of internal audits. In addition to presenting the review results of financial reports, the CPA provided regulatory updates and exchanged views with the independent directors. Overall, the communication between the independent directors, the internal audit head, and the CPA was smooth and effective.

Audit Committee			
Member	Actual Attendance	Proxy Attendance	Attendance Rate (%)
Sun, Chu-Wei	5	0	100%
Chung, Kai-Hsun	5	0	100%
Chen, John-Sea	4	1	80%

Remuneration Committee

To establish a sound remuneration system for directors and managers and to evaluate whether the operational performance and compensation of directors and managers are fair and reasonable, MAP has adopted the Remuneration Committee Charter and established a Remuneration Committee under the Board of Directors. The committee is composed of three members, all of whom are independent directors, satisfying the requirement that over half of the members be independent. In the current year, the committee has held 3 meetings with an overall attendance rate of 100%.

Remuneration Committee			
Member	Actual Attendance	Proxy Attendance	Attendance Rate (%)
Chung, Kai-Hsun	3	0	100%
Sun, Chu-Wei	3	0	100%
Chen, John-Sea	3	0	100%

Linkage between Performance Evaluation and Compensation for Directors and Managers

- **Director Remuneration:** In addition to claiming transportation allowances, MAP's directors may receive a fixed monthly remuneration. The amount is determined by the Remuneration Committee and the Board of Directors based on the director's level of involvement in the company's operations and the value of their contribution, while also considering industry standards. Directors' compensation may also be adjusted based on the results of individual performance evaluations conducted annually. Furthermore, according to the company's Articles of Incorporation, the total director remuneration shall not exceed 3% of the annual profit. The detailed allocation is calculated according to the Regulations Governing the Payment of Remuneration to Directors and Functional Committee Members and is implemented after being resolved by the Remuneration Committee and the Board of Directors. The assessment of overall director remuneration includes financial indicators such as revenue and after-tax net profit achievement rates, as well as non-financial indicators such as meeting participation, speech contributions, and internal control.
 - **Manager Compensation:** Manager compensation consists of a fixed salary, a year-end bonus, and employee compensation ranging from 3% to 9% of the annual profit, as stipulated in the company's Articles of Incorporation. The fixed salary is determined with reference to industry standards, and other factors such as job title, grade, education, experience, professional capabilities, and responsibilities. Bonuses and employee compensation are considered the manager's performance evaluation, which focuses on three key areas: departmental annual budget achievement, individual annual Key Performance Indicators (KPIs), and individual professional and behavioral performance. The evaluation covers both financial indicators such as revenue, after-tax net profit achievement rate, market share and gross profit margin as well as non-financial indicators such as operational management capabilities, participation in sustainable development and risk management. The distribution principles and details are recommended by the Remuneration Committee according to the Manager Salary and Compensation Management Regulations and the Manager Performance Evaluation Regulations, and then submitted to the Board of Directors for approval.
 - **Review of MAP's Compensation Policy Standards and Systems,** MAP's standards and systems are primarily guided by the company's overall operational status. Compensation levels are adjusted based on performance achievements and individual contributions, with the goal of aiming to enhance the overall effectiveness of the board of directors and managerial departments. Industry salaries are benchmarks are also referenced to ensure that compensation for MAP's management team remains competitive supporting retention and attraction of exceptional managerial talent.
 - MAP integrates the setting of Key Performance Indicators (KPIs) for its management team with risk management to ensure effective management and prevention of potential risks within their respective areas of responsibility. Critical management decisions are made following a comprehensive evaluation of relevant risk factors, with the outcomes reflected in the company's revenue and profitability. Management compensation is linked to their performance in controlling and managing risks.
- Currently, MAP is in the developmental phase of its ESG implementation. As such, ESG performance targets have not yet been directly linked to the individual compensation of managers. MAP will continue to monitor relevant market trends and expects to evaluate the introduction of such a linkage mechanism in 2026, with the Remuneration Committee tasked to study and establish the relevant policies and regulations.

Annual Total Remuneration Ratio

Ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all employees	20.29
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Ratio of the percentage increase in annual total remuneration of the highest-paid individual to the median percentage increase in the average annual total remuneration of other employees	10.64
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3.1.3 Internal Audit

Upholding the principles of integrity and sound governance, MAP has established a comprehensive internal control system and audit mechanism to ensure operational transparency and stability. The objective of internal audit is to assist the Board of Directors and management in examining and evaluating the design and execution effectiveness of internal control systems, measuring operational efficiency and risk management performance, and providing recommendations for improvement to ensure the long-term effective operation of these systems and support corporate governance goals. In accordance with the *Regulations Governing Establishment of Internal Control Systems by Public Companies*, MAP has developed a robust internal control system that comprehensively considers the company's operational characteristics and risk factors. This system is subject to regular review and improvement to adapt to internal and external environmental changes, thereby maintaining its ongoing adequacy and effectiveness.

To ensure the impartiality and independence of audit activities, the internal audit unit of MAP reports directly to the Board of Directors, functioning independently from the operational hierarchy, and carries out its duties with objectivity and professionalism. Audit personnel are allocated based on the company's scale and business characteristics, with designated deputies to ensure the continuity of operations. The appointment and dismissal of the internal audit head are subject to the approval of the Audit Committee before being submitted to the Board of Directors for resolution. If the appointment or dismissal is not approved by the Audit Committee, it may still be passed with the consent of two-thirds or more of all directors, with the resolution content recorded in the meeting minutes. In addition to reporting periodically to the Audit Committee, the audit head also attends Board meetings to present audit findings and internal control operational status, thereby strengthening the Board's supervisory function. The appointment, dismissal, and performance evaluation of internal audit staff are signed off by the audit head and approved by the Chairman to ensure independence and impartiality.

To enhance audit quality and professional competence, MAP continuously promotes professional training for audit personnel to ensure their professional proficiency meets international standards. In 2025, the average training hours for audit personnel reached 12 hours per person, covering courses on corporate governance, risk assessment, legal compliance, and audit practices.

The company conducts an annual internal control self-assessment in accordance with regulations. First, each department performs a self-assessment based on the internal control framework to verify the operating effectiveness of control items. The internal audit unit then reviews and compiles the results to produce a comprehensive analysis report. Both the Board of Directors and management review the self-assessment results and audit reports annually. The audit head regularly attends meetings of the Audit Committee and the Board of Directors to report on the execution status of internal controls, ensuring that management units at all levels fully grasp internal control performance. In the 2025 internal control self-assessment, no major deficiencies or abnormal circumstances were found.

Audit Flowchart

Formulate the Annual Audit Plan

STEP 01

Submit to the Board of Directors for Approval

STEP 02

Execute Audit Operations

STEP 03

Prepare Audit Reports

STEP 04

STEP 05

Upon the discovery of deficiencies or abnormalities, provide recommendations and coordinate with relevant units for corrective actions, while periodically tracking the progress of such improvements.

STEP 06

Report the status of internal audit execution and internal control operations to the Audit Committee at least once per quarter.

STEP 07

The Chief Audit Executive attends Board of Directors meetings to report on audit execution

3.1.4 Business Ethics

The Operations Service Department serves as the primary promotion unit for integrity management. MAP has formulated the Ethical Corporate Management Principles, Code of Ethical Conduct, and Corporate Governance Practice Principles, all of which have been approved by the Board of Directors. In implementing integrity management, through the specifications of the internal control system, the Internal Audit Department regularly audits the compliance status of the accounting system and internal control system, and submits reports to the Board of Directors on a quarterly basis.

MAP is committed to upholding business ethics and practicing integrity management. We conduct business activities based on principles of fairness, honesty, trustworthiness, and transparency. We comply with all relevant laws and regulations in our operating locations and cultivate a corporate culture of integrity, fostering sound business operations while proactively preventing dishonest conduct. In alignment with the "Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies," MAP has established a 'Code of Ethical Conduct,' 'Ethical Corporate Management Principles,' and 'Corporate Governance Practice Principles.' These guidelines mandate that all MAP employees adhere strictly to various rules and standards when performing their duties. The company also conducts irregular internal training sessions to ensure that employees clearly understand business ethical guidelines, including the prevention of insider trading, respect for client intellectual property, information security, and honoring agreements with clients. Employees are prohibited from accepting entertainment or gifts, a policy that also extends to suppliers, contractors, and other business partners. MAP requires all employees, managers at all levels, and directors not to accept any gifts or improper benefits. Similarly, they are prohibited from engaging in any corrupt or bribery-related activities. MAP has also established a global anti-corruption (FCPA) management procedure. Under no circumstances shall employees, directly or indirectly offer, give, solicit, or receive any form of bribe, kickback, other corrupt payment, or valuable item to or from any individual or organization, including government agencies, individual government officials, private enterprises, or employees of such private enterprises.

Furthermore, in line with its Global Anti- Corruption management procedure (FCPA), MAP promotes and protects fair competition, preventing improper competitive behavior, and safeguards the legitimate rights and interests of entrepreneurs and consumers. Business quotations will adhere to the Global Anti-Corruption Management Procedure (FCPA). In 2024, there were no significant violations, no monetary losses from legal proceedings due to bribery or corrupt practices, and no monetary losses from legal proceedings due to illegal competitive practices.

Integrity Course Name	Integrity Training Hours	Number of Participants
Courses related to employee business ethics management procedures, ethical management, integrity management regulatory compliance, and other related topics	127	127



Integrity Management Whistleblowing Channels

MAP has established a comprehensive whistleblowing system. Should any employee or external stakeholder discover any unlawful or unethical activities, they are encouraged to voice their concerns or submit reports through the following dedicated channels:

External Grievance Hotline: 03-4389010 External Grievance Email: : eicc@mapi.com.tw

3.2 Regulatory Compliance

MAP is a professional electronic component manufacturer, while pursuing revenue and profit growth, it remains committed to ensuring all operational activity complies with government and international regulations, upholds social responsibility and ethical standards, and incorporates environmental protection practices. To fully implement corporate social responsibility, MAP's Board of Directors has approved the Corporate Social Responsibility Policy. This policy clear defines the commitment to implementing corporate governance, complying with laws and regulations, safeguarding labor rights, providing a safe workplace, executing environmental protection, dedicating efforts to energy saving and carbon reduction, ensuring fair trading conditions, and fulfilling corporate social responsibility – thereby taking on environmental, social, and governance responsibilities. The operational services department is tasked with leading the promotion of corporate social responsibility. The company is committed to making commitments across three major ESG dimensions: Developing a Sustainable Environment, Promoting Social Prosperity, and Implementing Corporate Governance, to meet the expectations of its stakeholders.

MAP pledges to comply with the requirements of the SA8000:2014 Social Accountability standard and the RBA (Responsible Business Alliance) Code of Conduct, extending these requirements to its major suppliers. This ensures that suppliers also pay attention to issues such as labor and human rights, a safe and healthy working environment, and business ethics. MAP has simultaneously implemented the SA8000 management system and the RBA VAP (Validated Assessment Program) audit procedures. All related policies, such as the Social Responsibility Policy, RBA Policy, and EHS (Environment, Health, and Safety) Policy, are announced on the company's website for stakeholders' easy access. To ensure the implementation of these policies, MAP regularly conducts training sessions and provides monthly updates on the implementation status of company policies, production quality, and regulatory compliance via its EIP (Employee Information Portal) and departmental monthly reports.

Note Significant violations and illegality incidents refer to cases where cumulative fines imposed by different competent authorities for the same incident reach NT\$1 million or more.



3.3 Risk Management

Risk Category	Environmental
Risk Description	Risk Management Strategy
Water Resources Management Risk	Facing the challenges of water scarcity during dry seasons caused by climate change, MAP actively implements wastewater recycling systems and utilizes membrane treatment technology to recycle and reuse secondary wastewater from pure water systems. In addition, for heating steam condensate that has not come into contact with materials during the manufacturing process, MAP not only recovers water resources but further captures its thermal energy (calorific value) to reduce boiler fuel consumption, thereby achieving dual savings in energy and resources.
Sustainable Supply Chain Management Risk	Supplier Environmental Management Evaluation: Integrate environmental protection and legal compliance into supplier selection and management mechanisms. Sustainable Commitments and Codes of Conduct: Require suppliers to adhere to sustainable supply chain policies and sign relevant commitments. Risk Classification and Audit Tracking: Classify and manage suppliers based on environmental risk levels, alongside regular audits and tracking of improvements. Supply Chain Disruption Risk Control: Assess climate and environmental risks and establish backup suppliers to minimize impacts. Communication, Guidance, and Continuous Improvement: Enhance suppliers' environmental management capabilities through ongoing communication and guidance.

Risk Category	Social (Including Human Rights)
Risk Description	Risk Management Strategy
Occupational Health and Safety	Conduct regular annual employee fire drills, large-scale plant evacuation drills, and dormitory escape drills to build employees' emergency response and safe evacuation capabilities. Obtained "ISO 45001" Occupational Health and Safety Management System certification, and conducted daily 6S workplace safety inspections. Achieved a cumulative total of 1,637,368 disaster-free working hours certified by the Industrial Safety and Health Association in 2025.
Product Quality and Safety Risk	Strengthen customer agreement reviews and shipment model competitiveness inventories to serve as the basis for internal production planning adjustments. Conduct regular product testing, optimize product quality control, ensure high efficiency in the return and exchange mechanism, and track defect rate trends. Collect international environmental regulations, monitor RoHS/REACH processes, update the annual SVHC candidate list, and ensure the absence of hazardous substance applications. Comply with and meet specific environmental and technical standard requirements designated by customers.

Risk Category	Corporate Governance / Economic
Risk Description	Risk Management Strategy
Financial / Operational Risk	Maintain close contact with primary relationship banks to monitor foreign exchange market fluctuations as a basis for quotation and hedging, while appropriately reducing net foreign exchange asset positions to mitigate risk. Continuously enhance market competitiveness through technological upgrades and production equipment optimization. Simultaneously, centered on talent development, actively recruit talent and drive technological innovation to flexibly respond to market economic and technological changes, achieving the goal of sustainable operations.
Customer Relations Risk	Conduct customer satisfaction surveys semi-annually to analyze core customer needs, perform root cause analysis based on feedback, and execute corrective action plans. Establish diverse and unobstructed customer communication channels (such as email, messaging apps, phone calls, and online meetings) to ensure customer needs and issues are addressed promptly. Establish a standardized customer complaint handling process with clearly defined resolution timeframes and case-closing standards to prevent complaint escalations that could impact subsequent order acquisition and damage corporate reputation.

3.4 Operational Performance

Material Topic	Operational Performance
Significance to the Company	Ensure competitiveness in the market through long-term and stable operational performance to increase the company's economic value.
Policy / Commitment	Ensure that MAP's operational information is open, transparent, and conducted with integrity to safeguard investors' rights and interests.
Short-Term Goals (Within 2 years)	MAP will continue to implement globalization steps in accordance with market and customer demands, and persistently introduce automation technology to enhance production capacity, productivity, and product quality, thereby achieving the goal of improving profitability.
Medium- to Long-Term Goals (Medium-term: 3–5 years; Long-term: 5–7 years)	Adhering to the philosophy of "sustainable operations," aside from ongoing research and product diversification for core products, the company will develop toward a corporate group structure to implement management across various business systems.
Resources Invested and Practical Actions	To meet future customer demands and product upgrades, MAP expanded its factory buildings in 2025 and added machinery and inspection equipment upgrades to facilitate the company's future sustainable development.
Current Year's Performance Results	Annual turnover reached NT\$1,534,908 thousand.
Responsible Department / Grievance Contact Information	Corporate Spokesperson Tel: (03) 438-9966 E-mail: investor@mapi.com.tw

Established on January 18, 2001, MAP's primary products consist of stamping Components for Hard Disk Drives (HDDs) and Electronics. Additionally, the product line includes Consumer Electronics Components, Heat Sink Parts, Stamping Components for HDDs, Other Stamping Components, Surface Treatment and Electroplating Services for Metal Parts.

MAP's Key Product Applications	
Voice Coil Motor Plate (VCM Plate)	Its main function is to be assembled with permanent magnets to form a voice coil motor (VCM) that serves as the driving motor for the Read/Write head. The integrated VCM is responsible for driving the Read/Write head to move in circular motion, enabling the head to change tracks on the disk to serve the purpose of reading and writing data.
Disk Clamp	Its primary function is to secure the hard disk platters to the spindle motor, allowing the spindle motor to drive the platters' rotation.
Stiffener	This attachable metal material is primarily used to reinforce the metallic supports required on automotive circuit boards. It is laminated onto the board to facilitate local soldering of components or to provide additional reinforcement for assembly.
Heat Spreader	The primary function is to provide heat dissipation for high-end packaging and semiconductor components. It uniformly diffuses multiple hot spots within the crystal to the surface of the Heat Sink, allowing the heat source to spread evenly and achieve an effective cooling effect.

Direct Economic Value Generated and Distributed

Unit: NT\$ thousands

Direct Economic Value Generated		2023	2024	2025
Direct Economic Revenues	Sales Revenue	1,045,974	1,440,104	1,534,908
	Interest Income	1,810	1,713	1,077
	Rental Income	2,994	3,194	3,178
	Other Income - Other	9,384	16,970	905
	Dividend Income	218,829	119,852	91,626
Direct Economic Value Generated (A)		1,278,991	1,581,833	1,631,694
Economic Value Distributed	Operating Costs	674,447	853,144	1,076,889
	Employee Wages and Benefits	366,103	470,684	455,068
	Payments to Providers of Capital	128,771	86,348	137,518
	Payments to Government	1,568	2,778	2,318
	Community Investments	3	0	33
Economic Value Distributed (B)		1,170,892	1,412,954	1,671,826
Economic Value Remained (A - B)		108,099	168,879	(40,132)

3.5 Product Quality and Safety

Material Topic	Product Quality and Safety
Significance to the Company	Product quality and safety are the core foundation of the company's sustainable operations and brand reputation, directly affecting customer trust, regulatory compliance, market competitiveness, and revenue stability. Ensuring that products meet safety and quality standards not only reduces operational risks and legal liabilities but also helps enhance customer satisfaction and long-term partnerships, thereby strengthening overall corporate value.
Policy / Commitment	Innovation, Management, Quality, Customer: MAP is committed to continuously providing zero-defect products in accordance with ISO 9001 and IATF 16949, ensuring safety and satisfaction through Customer Specific Requirements (CSR) and PFMEA risk management.
Short-Term Goals	Maintain a Customer Lot Acceptance Rate (LAR) of 96% or higher. Achieve a first-piece visual inspection pass rate of 99% or higher.
Medium- to Long-Term Goals (Medium-term: 3–5 years; Long-term: 5–7 years)	Establish a feedback mechanism for customer requirements and quality improvements. Enhance process stability and quality consistency. Improve the efficiency of closing customer issues.
Resources Invested and Practical Actions	Regular project team quality meetings, SPC monitoring systems, and internal auditor training.
Current Year's Performance Results	Customer satisfaction rate of 90%.
Responsible Department / Grievance Contact Information	Quality Assurance Department /qa@mapi.com.tw

The quality policy is "Innovation, Management, Quality, Customer." Through the implementation of operational standardization and audit management systems, along with continuous improvement, MAP is dedicated to achieving the goal of "enhancing quality that earns customer trust and satisfaction." Based on this policy, various specifications and guidelines have been established for compliance, including the implementation of the ISO 9001 and IATF 16949 quality management systems. From evaluating feasibility based on customer blueprints and small-batch trial runs to manufacturing and production, the entire service process complies with the quality standards required by customers. Optimization and improvement mechanisms are established to continuously enhance product quality and achieve customer satisfaction. In 2025, MAP experienced no major quality incidents or product recalls by customers due to safety concerns.

In view of the escalating environmental hazards caused by waste electrical and electronic equipment (WEEE), the European Union issued the RoHS (Restriction of the Use of Certain Hazardous Substances) Directive in 2002, regulating the concentration levels of 10 hazardous substances. 100% of MAP's products fully comply with the limit values required by the RoHS Directive, with zero product returns resulting from RoHS non-compliance. In addition, MAP's products also comply with EU and other international environmental regulations and standards, including Halogen-Free and REACH SVHC (Substances of Very High Concern).

To fulfill corporate social responsibility and respond to international frameworks—specifically the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and United Nations Security Council resolutions—MAP has promoted a "Conflict-Free Minerals" policy since 2019. Suppliers' top management are required to sign the "Conflict-Free Minerals Commitment." Following communication and advocacy with suppliers, a total of 40 suppliers responded and committed to this initiative in 2025.

Year	Major Products / Services Description	Compliance Standards / Testing	Percentage of Significant Product and Service Categories Assessed for Health and Safety Impacts
2023	Stamped components for hard disk drives / Heat Sinks	RoHs / Halogen Free	100%
2024	Stamped components for hard disk drives / Heat Sinks	RoHs / Halogen Free	100%
2025	Stamped components for hard disk drives / Heat Sinks	RoHs / Halogen Free	100%



3.6 Customer Relations

Material Topic	Customer Relations
Significance to the Company	Customers are the direct source of MAP's revenue and economic performance. Maintaining stable customer relationships reduces development costs, drives product technology and quality upgrades through customer feedback, and enhances market competitiveness. Customer satisfaction and product quality are the core pillars for maintaining our market competitiveness.
Policies / Commitments	Guided by the core philosophy of "Professional Services and Rapid Response," MAP has established standardized communication, order processing, and after-sales service workflows in accordance with the ISO 9001 Quality Management System. We are committed to building long-term, mutually beneficial relationships with our customers, ensuring zero violations of contracts or regulations (such as RoHS and REACH). We pledge to promptly respond to customer inquiries or complaints and provide feedback within agreed-upon timeframes to enhance customer trust and market competitiveness.
Short-Term Goals (Within 2 years)	Regularly conduct customer satisfaction surveys, relay customer feedback to relevant departments, and actively implement corrective and improvement actions. Continuously optimize the customer satisfaction survey process to ensure a customer satisfaction score of $\geq 80\%$. Continuously improve and refine quality, targeting a customer LAR (Lot Acceptance Rate) of $\geq 96\%$. Achieve a sample delivery rate and an on-time sample delivery rate of $\geq 95\%$ each.
Medium- to Long-Term Goals (Medium-term: 3–5 years Long-term: 5–7 years)	Establish and document Standard Operating Procedures (SOPs) for all operational tasks, and continuously improve and optimize SOPs to enhance overall service quality and standards, ensuring that client services remain unaffected by personnel changes. Continuously track market demand trends and evaluate the acquisition of new equipment, instruments, and machinery to constantly upgrade overall technology and services.
Resources Invested & Actions Taken	Developed and deployed multiple automated online systems to optimize overall standard operating procedures and operational efficiency. Acquired high-tonnage machinery to enhance and refine overall production capabilities.
Current Year Performance Outcomes	2025 revenue grew by 7% compared to 2024. The overall average customer satisfaction score for the 2025 survey reached 84 points. The target customer LAR reached 94%. The sample delivery rate reached 100%, and the on-time sample delivery rate reached 90%.
Responsible Department / Grievance Contact Information	Sales Department, Quality Assurance Department / sales@mapi.com.tw ; cq@mapi.com.tw

MAP: A Superior System of Core Technology and Agile Governance

Centered on "high-precision manufacturing," MAP combines "international compliance" with an "agile organization" through dual-track parallel execution, building an irreplaceable competitive barrier within the global supply chain.

3.6.1 Global Compliance: International Quality and Environmental Safeguards:

MAP internalizes international certifications as the operational baseline for the enterprise, ensuring that products and operations balance quality, environmental protection, and human-centric principles, thereby establishing a comprehensive quality moat:

- High-End Quality Chain: Strictly implements IATF 16949 and ISO 9001 with a zero-defect objective, precisely serving high-barrier industries.
- Green Restricted Substance Management: Establishes rigorous supply chain management to ensure that 100% of product lines comply with international RoHS and REACH regulations, fulfilling safety commitments to the environment and consumers.
- Environmental and Occupational Safety Protection: Promotes ISO 14001 and implements ISO 45001, minimizing production risks while striving for zero major accidents and a clean record of zero regulatory violations.

3.6.2 Agile Management: Cross-Functional Team-Based Capabilities

Breaking away from traditional bureaucratic hierarchies, MAP establishes dedicated "Project Business Units" based on product categories (such as hard drive components and heat sinks) to achieve ultimate decision-making efficiency:

- Full-Functional Integration: Each team incorporates a comprehensive multi-dimensional window encompassing stamping, tooling, research and development, surface treatment, quality assurance, and sales.
- Strong Command Chain: Implements a "Team Leader Leadership System," where the authority of the Team Leader supersedes that of direct department heads, enabling direct command issuance and resource integration. This flattened command system ensures zero-latency communication and delivers immediate, one-stop solutions tailored to customer requirements.

3.6.3 Technological Leadership: Automation and Intelligent Manufacturing:

- Leveraging a deep technological foundation, MAP evolves "precision machining" into "intelligent manufacturing":
- In-House Equipment Development Capability: MAP possesses a high degree of "in-house equipment manufacturing" capability, tailoring automated inspection and production lines to specific product characteristics. This elevates quality control from human judgment to data-driven operations, significantly enhancing production stability.
- Research, Development, and Capacity: Continuously evaluates the procurement of high-tonnage machinery, optimizes mold design, and shortens development cycles to help customers seize market opportunities amidst rapid changes.

3.6.4 Customer Satisfaction and Business Performance

Driven by agile organizational momentum, MAP demonstrated exceptional performance across key performance indicators:

- Quality Commitment: In 2025, the Customer Lot Acceptance Rate (LAR) reached 94%, the sample submission achievement rate was 100%, and the on-time sample delivery rate was 90%.
- Customer Trust: Committed to rapid responses for customer complaints, ensuring overall customer satisfaction remained above 80%.
- Growth Momentum: Backed by high customer stickiness, 2025 revenue grew by 7% compared to the previous year, demonstrating robust competitive resilience.

3.6.5 Customer Grievance Handling Process

Upon receiving a customer complaint through external-facing units (Sales, Development, or Quality Assurance), the case is forwarded to the designated contact window in Development (during the development phase) or the Customer Quality Engineer (CQE) (during the mass production phase). The initial step involves clarifying and determining accountability (customer responsibility versus internal responsibility) regarding the complaint status, followed by documenting customer grievance and managing the case-closure progress. If a customer issues an abnormal handling report or a formal request for corrective action, the responsible contact window (Development or CQE) must respond to the customer regarding the handling status within 3 business days or by the customer's requested deadline, while simultaneously notifying the responsible sales contact window.

3.6.6 Customer Satisfaction Implementation Status

Year	Customer Satisfaction Score	Customer Response Rate	Subsequent Improvement Measures
2023	85	100%	The timeliness of handling and feedback on quality issues needs to be enhanced, and the professional capability in addressing quality issues must be improved: Strengthen communication skills to better provide information matching customer requirements. Provide an initial response within 24 working hours, and complete the 5D report or fulfill basic customer requirements within 72 working hours. Immediately organize an improvement team (including quality control, manufacturing, engineering, production planning, sales, and other related units) to implement corrective actions and respond when quality anomalies occur.
2024	85	100%	Requirements were raised to establish sufficient HUB inventory, ensuring that after deducting goods in transit, there is at least 1 month of demand in spot inventory: Arrange shipments according to customer demand forecasts and control inventory levels at approximately 45 days. Elevate manufacturing capacity and evaluate the procurement of new machinery to boost overall production capacity.
2025	84	100%	The efficiency and timeliness of responses to customers need to be increased: Enhance the response speed and frequency of external communication units, specifically PMs and CQEs.

Note The maximum score for the customer satisfaction survey is 100.

3.7 Cybersecurity Management

To protect the information security of customers, suppliers, and employees, and to ensure the objective of uninterrupted business operations, MAP has established a "Cybersecurity Management System." This system is designed in accordance with the Cybersecurity Management Act and references the ISO/IEC 27001 framework, serving as the guiding principle for Cybersecurity governance planning and execution.

3.7.1 Cybersecurity Management

- Establish management and comprehensive archiving of all information activities: portable storage, document operations, authorized connection, device usage and asset records.
- MAP has not yet purchased cybersecurity insurance. To implement risk management, and before insurance is in place, a three-layer defense structures are used as specific preventative measures below:
 - A** Back up data with encryption mechanisms.
 - B** Implement a three-tier architecture for data storage devices.
 - C** Off-site storage in three separate locations.

Cybersecurity Management Policy

Cybersecurity Control Item	Execution Strategy
Access Control and Account Management	Account Privilege Control: Grant minimum necessary privileges based on job requirements, and periodically review and adjust user access rights. Identity Authentication Mechanism: Implement a strong password policy and introduce multi-factor authentication (MFA) mechanisms based on risk assessments. Account Change Management: Immediately execute account creation, modification, or deactivation procedures upon employee onboarding, departure, or job transfer.
Data Protection and System Security	Data Classification and Protection: Classify data according to sensitivity levels and adopt corresponding access and protection measures. System Protection Measures: Deploy firewalls, anti-virus software, and intrusion prevention mechanisms to reduce cybersecurity threat risks. Backup and Recovery Management: Regularly conduct data backup and restoration drills to ensure system and data availability.
Cybersecurity Awareness and Incident Response	Cybersecurity Training: Regularly conduct cybersecurity education and advocacy for employees and relevant personnel. Incident Reporting and Handling: Establish a cybersecurity incident reporting workflow to ensure real-time reporting and disposal of incidents. Continuous Monitoring and Improvement: Periodically review the effectiveness of cybersecurity management to continuously strengthen protection and response capabilities.

Course Topic	Participants (Person-times)	Training Hours per Person	Total Training Hours
Cybersecurity Course	146	1	146

3.7.2 Cybersecurity Management Framework

Through risk management mechanisms, management programs, and resource allocation, MAP builds a multi-layered cybersecurity defense framework to ensure the confidentiality, integrity, and availability of information assets.

3.7.3 Risk Management Framework

MAP has established a cybersecurity management framework covering the following key dimensions:

- Cybersecurity Organization and Governance: Establishes a dedicated cybersecurity management unit with clear division of roles and responsibilities to promote the cybersecurity management system.
- Cybersecurity Policy: Formulates cybersecurity policies to serve as guiding principles for cybersecurity management and execution.
- Information Asset Management: Inventories and classifies information assets, adopting corresponding protection measures based on their criticality.
- Personnel Security Management: Implements personnel screening, education and training, and confidentiality agreements to mitigate human risks.
- Physical and Environmental Security: Strengthens security management for office and equipment environments to prevent unauthorized access and environmental hazards.
- Communications and Operations Management: Regulates system operation workflows and communication security to ensure system stability and information transmission security.
- Access Control: Controls system and data access privileges according to job requirements, enforcing account and authority management.
- System Development and Maintenance: Integrates cybersecurity considerations into system development and operations phases to reduce system risks.
- Cybersecurity Incident Management: Establishes cybersecurity incident reporting and response workflows to ensure real-time handling and remediation of incidents.
- Business Continuity Management: Plans backup and recovery mechanisms to minimize the impact of cybersecurity incidents on operations.
- Regulatory Compliance: Complies with relevant cybersecurity laws and regulations to ensure the legal compliance of cybersecurity management.

Resources Allocated to Cybersecurity Management

Concept Advocacy	Onboarding training and advocacy
	Cybersecurity awareness announcements
Education and Training	Employee cybersecurity education and training
	Cybersecurity professional iPAS certification courses
	Disaster recovery drills
Security Protection	ISP network cybersecurity protection
	Internet firewall protection
	Anti-virus software protection
Risk Control	Email auditing and control
	Cybersecurity privilege control
	File access permission control
Data Backup	System operational architecture backup
	Corporate document and file backup
	Off-site backup of critical documents



Multi-Tiered, Multifunctional, and Comprehensive Cybersecurity Defense System

Network Protection	ISP Network Cybersecurity Protection: Intrusion detection, DDoS protection, etc.
	Firewall Hardware Protection: IPS, WAF, Sandstorm protection, DNS Filter, DDoS protection, multi-line redundant load balancing.
	MPLS VPN: Independent and closed corporate communication transmission.
Server Protection	Vulnerability Assessment: Commissioned by customers and executed by third-party vendors, achieving an "A" rating well above industry standards.
	Mail Server Protection: Dual anti-virus protection, Sandstorm protection, WebMail multi-factor authentication (MFA).
	ERP Server Protection: Active-active hot standby, additional independent test backup servers, dual-mode backup pipelines, IDC off-site backup storage.
Endpoint Protection	Server Services: Certificates enforced for all services, encrypted transmission.
	Application Development Protection
	Includes source code scanning and independent closed-loop testing.
Data and File Backup Protection	Cybersecurity Software Protection: Strengthens network and hardware (USB) endpoint access management to ensure authorized and compliant devices can access company network services, mitigating unauthorized access risks.
	Endpoint (Anti-Virus) Software Protection.
	Wireless Network Protection: Dedicated networks for guests and visitors, access point anti-virus filtering.
Employee Education and Training	Confidential Data and Drawing Files: Real-time file encryption and permission control, independent storage media, encrypted backup software backups, off-site backups.
	Departmental Shared Data: Single-machine multi-version backups, snapshots, centralized group backups, off-site backups.
	Screen and Printing Watermark Control.
Employee Education and Training	Mobile Device Control: Production line access control and mobile device usage restrictions.
	Employee Education and Training
	New hire education and training of at least 0.5 hours, cybersecurity courses of 1–3 hours per person annually, irregular cybersecurity advocacy, and drills conducted 1–3 times annually.

4

Win-Win Partnerships

4.1 Supply Chain Context

4.2 Supply Chain Management



04 Win-Win Partnerships

Material Topic	Sustainable Supply Chain
Significance to the Company	MAP integrates human rights protection, occupational safety, and labor law compliance into supplier commitment requirements during supplier management. New suppliers must sign a Supplier Commitment, which covers fundamental human rights principles such as the prohibition of child labor, forced labor, and discrimination.
Policies / Commitments	MAP regards its suppliers as important partners and is committed to fostering a stable and sustainable supply chain with them. In addition to requiring suppliers to perform well in terms of product quality, service, and delivery schedules, MAP also emphasizes the importance of suppliers' fulfilment of their social responsibilities, including improving and focusing on the health, safety, and hygiene of their employees, protecting the environment, and valuing labor rights. At the same time, suppliers are required to improve risk management and sustainable business operations to achieve common development goals.
Short-Term Goals (Within 2 years)	Expand social responsibility audit capacity for labor agencies and service providers to 10 companies.
Medium- to Long-Term Goals (Medium-term: 3–5 years Long-term: 5–7 years)	Perfect the supplier sustainability management system and progressively introduce ESG evaluation mechanisms. Enhance the signing rate of supplier codes of conduct and engagement in sustainability issues.
Resources Invested & Actions Taken	Continuously conduct supply chain audits and improvement tracking. Select new suppliers in accordance with the "Supplier Management Operating Procedures."
Current Year Performance Outcomes	A total of 40 new suppliers passed evaluations and signed commitments.
Responsible Department / Grievance Contact Information	Procurement Department /pro@mapi.com.tw

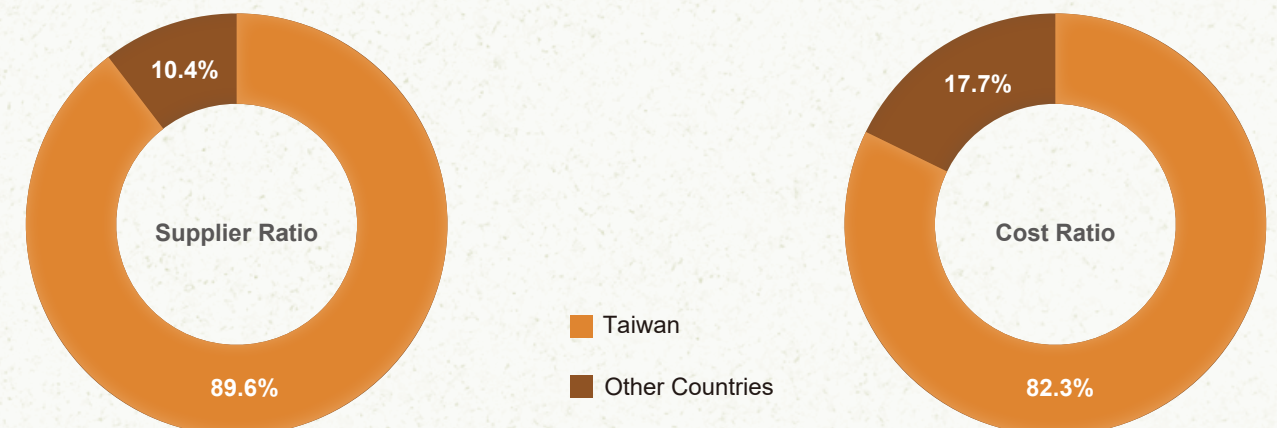
4.1 Supply Chain Context

MAP's supply chain encompasses various supplier categories, including raw materials, metal products, outsourced processing, environmental engineering, manpower agencies, cleaning, group catering, security guards, repair engineering, waste collection, and waste-recycling vendors and more. These are classified into four major categories as shown in the table below. There were no significant changes to the supply chain in 2025.

Supplier, Outsourcer	Supplier: Raw Materials, Metal Products Outsourcer: Outsourced Processing
Contractor	Environmental/Repair Engineering
Labor Outsourcing agency	Manpower Dispatch/Migrant Workers
Service Provider	Cleaning, Group Catering, Security Guards, Waste Collection, Waste Recycling.

MAP's sourcing strategy is centered on local procurement. By prioritizing locally produced raw materials, the company actively advances localization, reduces unnecessary freight and management costs, and reduces carbon emissions generated from transportation. This approach reflects MAP's commitment to both energy-saving and carbon-reduction, while also lowering overall procurement costs. Therefore, MAP's material selection policy emphasizes localization wherever possible.

Implementation Status of Main Raw Material Local Sourcing :



MAP regards its suppliers as important partners and is committed to fostering a stable and sustainable supply chain with them. In addition to requiring suppliers to perform well in terms of product quality, service, and delivery schedules, MAP also emphasizes the importance of suppliers' fulfilment of their social responsibilities, including improving and focusing on the health, safety, and hygiene of their employees, protecting the environment, and valuing labor rights. At the same time, suppliers are required to improve risk management and sustainable business operations to achieve common development goals.

4.1.1 Supplier Selection Criteria

To regulate the onboarding of new suppliers, MAP established the "Supplier Management Procedure." This procedure uses an evaluation method to select new suppliers. We fill out the appropriate documents according to the supplier's category, including: "Integrity Commitment Letter," "Conflict-Free Minerals Declaration," "Qualified Supplier Social Responsibility Management Commitment Letter," "Supplier Executive Survey Form," "Environmental Health and Safety Policy Declaration Confirmation Letter," and "Supplier Social Responsibility Status Survey Form," for a total of six forms. In 2025, a total of 40 new suppliers passed the selection process.

4.1.2 Supply Chain Management Guidelines

In addition to existing quality control measures, MAP's performance monitoring and management of qualified suppliers integrates the Responsible Business Alliance (RBA) Code of Conduct into its supply chain. Suppliers are required to sign a "Qualified Supplier Social Responsibility Management Commitment Letter." They are also required to adhere to the RBA principles regarding labor, health and safety, the environment, business ethics, and management systems, while complying with the laws of the operating jurisdiction. Through supplier self-assessments, MAP continues to promote that suppliers jointly adhere to relevant standards of corporate social responsibility. MAP's aim is for its suppliers to obtain management system certifications such as RBA, ISO 45001, ISO 14001, and ISO 14064-1 as their ultimate goal, leveraging its corporate influence to fulfill social responsibility and achieve the spirit of ESG. In terms of production and manufacturing, the company has formulated an "Environmental Controlled Substances Assurance/ Conflict-Free Minerals Declaration" for raw materials and other materials provided by suppliers, along with regulations on restricted and prohibited substances, as well as conflict minerals management policies.

MAP assesses suppliers' implementation of sustainability and social responsibility based on the RBA Code of Conduct. In addition, MAP communicates its sustainability policies and expectations regarding suppliers' social responsibility, encouraging suppliers to voluntarily adopt the RBA principles. This is intended to achieve excellence in caring for employees, implementing social responsibility, protecting the global environment, and creating a win-win situation for all.

4.1.3 Supply Chain Risk Assessment

To effectively manage its suppliers, MAP identified supplier risk levels based on product categories in 2024. A supply chain risk assessment was conducted, corresponding to the RBA Code of Conduct requirements in areas such as labor, health and safety, the environment, ethics, and management systems. Different management and monitoring mechanisms were established for each supplier.

Based on RBA, HSF, and conflict minerals management, MAP established Supplier Self-Declaration Commitment Letters for supplier social responsibility assessments and reviews. In 2025, the company completed "Qualified Supplier Social Responsibility Management Commitment Letters" for 40 suppliers, "Conflict Minerals Reporting Template (CMRT)" for 40 suppliers, and "Conflict-Free Minerals Declaration" for 40 suppliers. No suppliers were found to be in violation of the conflict minerals management policy.

4.2 Supply Chain Management

4.2.1 Realizing Human Rights Values

In recent years, social and environmental issues have gained increasing global attention, particularly concerning the sourcing of raw materials and production processes. The mining of minerals, especially those from the Democratic Republic of Congo (DRC), has been closely associated with severe armed conflicts. While MAP does not directly procure metal ores, we investigate and confirm with our suppliers that they have no direct purchasing involvement with mining companies in conflict regions. Nonetheless, we deeply understand MAP has a responsibility to positively influence this issue. Therefore, we have incorporated the prohibition of "conflict minerals" into our supplier management, ensuring that MAP's products do not utilize these "conflict minerals." To ensure the raw materials do not originate from conflict mineral regions, MAP requires all suppliers to sign a "Conflict-Free Minerals Declaration." By gradually embracing the spirit of RBA social responsibility, MAP works collaboratively with its supply chain to implement social responsibility management.

All material suppliers shall sign a "Conflict-Free Minerals Declaration." The declaration shall contain the following statements:

- Suppliers of MAP must shoulder responsibility for social and environmental protection.
- MAP does not accept "conflict minerals" originated from the Democratic Republic of the Congo or its neighboring countries and regions.
- MAP's suppliers shall trace the sources of cobalt (Co), gold (Au), palladium (Pd), tantalum (Ta), tin (Sn), and tungsten (W) contained in all products to ensure that these metals do not come from "conflict mining areas."
- MAP's suppliers shall deliver this specific requirement to their own downstream suppliers as well.

Risk Assessment

MAP conducts risk assessments of suppliers' usage of responsible minerals to ensure that their supply chain products originated from the smelters or refiners are from conflict-free countries/ regions:

- New suppliers are required to sign a "Conflict-Free Minerals Declaration," with a rate of return 100% in 2025.
- MAP proactively provides CMRT and EMRT forms to raw material suppliers for completion. A total of 65 suppliers completed conflict minerals surveys in 2025.

4.2.2 Work Environment Safety and Labor Dignit

MAP supports the "Responsible Business Alliance (RBA) Code of Conduct" and its associated management systems, proactively extending its requirements and principles into overall supply chain management. The company requires suppliers to comply with the RBA Code of Conduct and relevant laws and regulations in their operational jurisdictions. MAP has established corresponding management procedures and guidelines to ensure the execution and compliance of all requirements, accompanied by regular audits and inspections conducted by external entities. Additionally, MAP periodically evaluates and audits suppliers to ensure the supply chain aligns with RBA standards.

A total of 40 high-risk suppliers completed the signing of commitments in 2025.

4.2.3 Environmental Protection and Green Sustainability

To uphold its commitment to environmental protection, MAP has established green-manufacturing standards that control the process from the source including product design, procurement (covering raw materials and metal components), manufacturing, packaging, and shipping. MAP self-manages these practices and requires suppliers to jointly comply with the environmental regulations.

A total of 40 suppliers completed the Conflict-Free Minerals Declaration, the EHS (Environment, Health, and Safety) Policy Declaration Supplier Confirmation Letter, and the Environmental Control Substance Guarantee.

4.2.4 Supplier Annual/Unscheduled Audit Management

MAP establishes an annual audit and assessment plan for suppliers, conducting audits upon key raw material suppliers in terms of delivery, quality, and social responsibility (including environment, human rights, corporate governance). Suppliers who do not meet the audit standards are required to submit corresponding improvement measures within a specified timeframe.

Through regular audits, MAP assesses suppliers' performance in quality, delivery, and social responsibility so as to facilitate management objectives.

Supplier Audit Count

Category	Planned Annual Audits (Number)	2025 Actual Annual Audits (Number)	Completion Rate
Suppliers	22	19	86.4%
Contractors	10	8	80%

The 2025 on-site audits were conducted according to the checklist and did not reveal any non-conformances. MAP will continue to strengthen audits related to environment, safety and hygiene. If non-conformances are identified, suppliers are required to implement continuous improvement, or MAP will reduce procurement quantities; in severe cases, commercial collaboration will be terminated. In 2025, no suppliers had their commercial relationships terminated.

Besides, MAP follows the Supplier Management Procedures for labor outsourcing agencies and service providers, requiring them to submit a Supplier Social Responsibility Status Survey. Social responsibility audits are also scheduled annually. In 2025, 8 suppliers completed social responsibility audits. In 2026, the audit scope will be expanded to cover 10 labor outsourcing agencies and service providers.

For on-site contractors performing work within the facility, safety and health inspection audits are conducted in accordance with the Contractor Work Management Regulations. A total of 250 inspections were carried out, resulting in 12 identified anomalies. Upon discovery of any anomaly, deductions are assessed against the contractors, and they are required to submit corrective action measures. Operations may only resume after safety and compliance have been fully verified.



5

Social inclusion and co-prosperity

- 5.1 Human Rights Protection
- 5.2 Employee Demographics
- 5.3 Compensation and Benefits
- 5.4 Talent Development
- 5.5 Labor-Management Relations
- 5.6 Safe and Healthy Workplace
- 5.7 Sharing Health and Safety
Resources, Giving Back to Society



05 Social inclusion and co-prosperity

MAP is committed to safeguarding employee labor rights and fostering a safe, happy workplace environment. The company provides equal and friendly employment opportunities, promotes gender equality policies, and cultivates a corporate culture of mutual respect and dignity. At the same time, MAP offers market-competitive compensation and benefits to enhance employee loyalty and steadily advance the sustainable development goals of both the enterprise and society.

In talent development, MAP designs comprehensive training programs tailored for new hires, general employees, and management, regularly hosting various training sessions to strengthen professional and management capabilities and enhance workplace competitive advantage. To ensure a fair and transparent promotion mechanism, the company has established the Performance Appraisal Management Regulations to create an equitable working environment. MAP also values a two-way communication culture, providing diversified and effective communication channels to encourage employees to voice their opinions, while offering appropriate responses and support based on practical needs. Furthermore, upholding the philosophy of "giving back to society," MAP actively participates in public welfare activities, cares for vulnerable groups, and fulfills its corporate social responsibility to demonstrate its commitment to growing together with society.

5.1 Human Rights Protection

MAP adheres to the core principles of international human rights conventions, including the Universal Declaration of Human Rights, the United Nations Global Compact, and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work. Upholding the SA8000 Social Accountability standard and the RBA Code of Conduct, the company formulates and implements policies related to human rights and social responsibility, dedicating itself to fostering a diverse, equal, and friendly workplace environment. Guided by the principles of "respect for human rights" and "right talent for the right job," MAP ensures that employees do not experience discrimination or differential treatment during recruitment, employment, training, promotion, compensation, and benefits based on nationality, race, creed, religion, gender, marital status, disability, or any other legally protected status.

To safeguard employees from unlawful physical or mental violations while performing their duties, MAP has formulated and published the "Sexual Harassment Prevention and Gender Equality Work Management Procedures," "Identity Protection and Anti-Retaliation Work Management Procedures," and "Employee Grievance and Participation Management Procedures." These establish a comprehensive grievance and handling mechanism that strictly prohibits any form of discrimination, harassment, and improper treatment. In 2025, there were no reported grievance cases related to discrimination or human rights violations.

Additionally, MAP values employee value and diverse development, committing to providing spaces for employees to leverage their expertise and achieve career growth. Through various employee care measures and activities, the company helps employees balance work and family life. Furthermore, MAP strictly complies with relevant laws and regulations in its operational jurisdictions as well as international human rights standards, continuously building a work environment where employees and the enterprise grow and develop sustainably together.

5.1.1 Non-Discrimination

MAP opposes any form of tangible or intangible discrimination, whether based on race, nationality, gender, age, sexual orientation, religious beliefs, or other characteristic traits. We are committed to establishing a fair and inclusive work environment, ensuring that every employee, applicant, and partner is treated with dignity. In accordance with labor protection management procedures, we apply equal treatment in recruitment, training opportunities, job assignments, promotions, and other areas.

Specific practices include:

- **Recruitment:** Discrimination based on race, skin color, ethnicity, nationality, class, language, thoughts, religion, political affiliation, birthplace, gender, sexual orientation, gender identity, age, marital status, appearance, facial features, physical or mental disabilities, pregnancy, protected veteran status, or former union membership is strictly prohibited when implementing any human resource policies.
- **Diversified Recruitment Channels:** To ensure fairness in the recruitment process, MAP uses diversified recruitment channels to attract candidates from different backgrounds, cultures, and experiences. For example, posting job information on social media and professional platforms across various job websites and social platforms. These platforms should be able to reach a wide range of communities and talent backgrounds, not limited to specific groups. Alternatively, participating in diversified career Expo, actively engaging candidates from all social strata, to ensure a more diverse selection in the recruitment process.
- **Unbiased Training Program:** All employees, regardless of background, are given equal access to training and development opportunities. Training content and delivery methods are designed to be inclusive of different learning needs and styles.
- **Fair Promotion Opportunities:** In the employee promotion process, clear evaluation criteria are established to ensure that only ability and performance are considered, eliminating bias based on gender, age, or other non-job-related factors.
- **Support of Underrepresented Groups:** Provide dedicated development programs specifically for women or people with disabilities to help them overcome potential barriers and facilitate their career advancement, thereby achieving genuine equal opportunities.

By implementing these measures, MAP not only ensures fairness in recruitment, training, and development processes but also fosters a more inclusive and diverse work environment, where every employee can realize their full potential. Employees with concerns about discrimination can report them through the company's confidential channels. MAP ensures these reports are handled discreetly and that no retaliation occurs. In 2025, no incidents of discrimination were reported.

5.2 Employee Demographics

MAP treats all employees equally, implementing various equal-rights measures to eliminate any labor conditions that could lead to workplace inequality, thereby safeguarding the labor rights of all colleagues.

5.2.1 Employee Statistics

Statistics / Year		2023		2024		2025	
Total Number of Employees		470		537		539	
Employment Contract		Permanent Employees	Temporary / Non-Guaranteed Hours Employees	Permanent Employees	Temporary / Non-Guaranteed Hours Employees	Permanent Employees	Temporary / Non-Guaranteed Hours Employees
Gender	Male	140	95	145	109	134	117
	Female	172	63	200	83	199	89
Region	Nationals	282	6	312	1	296	0
	Non-Nationals	30	152	33	191	37	206
Employment Type		Full-Time	Part-Time	Part-Time	Part-Time	Part-Time	Part-Time
Gender	Male	235	0	254	0	251	0
	Female	235	0	283	0	288	0
Region	Nationals	288	0	313	0	296	0
	Non-Nationals	182	0	224	0	243	0

- Note 1** Total number of employees for the year is based on the headcount at the end of the year (December 31).
- Note 2** Employment contracts are categorized into permanent employees (regular staff) and temporary employees (fixed-term contracts; this also includes employees hired to temporarily cover positions while primary staff are on maternity leave or parental leave, lasting until the original employee returns).

Non-Employee Workers

Statistics / Year		2023		2024		2025	
Total Number of Workers		13		9		9	
Contract Type		Dispatched	Contractor	Dispatched	Contractor	Dispatched	Contractor
Gender	Male	2	4	0	4	0	4
	Female	2	5	0	5	0	5
Region	Taiwan	4	9	0	9	0	9
	Overseas	0	0	0	0	0	0
Job Type		Operators	Catering, Security, Cleaning	Operators	Catering, Security, Cleaning	Operators	Catering, Security, Cleaning
Gender	Male	2	4	0	4	0	4
	Female	2	5	0	5	0	5
Region	Taiwan	4	9	0	9	0	9
	Overseas	0	0	0	0	0	0

Employee diversity statistics

Compared to 2024, significant changes in employee diversity for 2025 were primarily concentrated in the age structure and specific gender distributions. In terms of age, the under-30 headcount exhibited the most pronounced increase, with direct employees rising from 65 to 78 (a growth of approximately 20%) and indirect employees increasing from 22 to 29 (a growth of approximately 32%), reflecting strong momentum in recruiting younger talent. Conversely, middle-aged and older workforce numbers showed a downward trend: among direct employees, the 31–50 age bracket decreased by approximately 3%, and those aged 50 and above decreased by approximately 9%; among indirect employees, the 31–50 age bracket decreased by approximately 3%, and those aged 50 and above decreased by approximately 10%, indicating that the overall age structure continues to trend younger. Regarding gender, the most notable shift occurred among indirect employees, where female headcount increased from 86 to 91 (a growth of approximately 6%), while male headcount decreased from 59 to 56 (a decline of approximately 5%), demonstrating a continuing upward trend in the proportion of women within indirect departments. Other indicators, such as the gender and educational background structures of direct employees, experienced minimal fluctuations—mostly remaining within a 3% margin or unchanged—reflecting an overall stable organizational structure.

Employee Diversity Statistics/Year				2023		2024		2025	
				Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Employees	Direct	Gender	Male	179	38.09%	195	36.31%	195	36.18%
			Female	156	33.19%	197	36.69%	197	36.55%
		Age	Under 30	37	7.87%	65	12.10%	78	14.47%
			30 To under 50 (31-50)	251	53.40%	282	52.51%	273	50.65%
			50 and above (51+)	47	10.00%	45	8.38%	41	7.60%
		Education	Graduate School	0	0.00%	0	0.00%	0	0.00%
			College/University	147	31.28%	166	30.80%	166	30.80%
			High School and Below	188	40.00%	226	41.93%	226	41.93%
	Indirect	Gender	Male	56	11.91%	59	10.99%	56	10.39%
			Female	79	16.81%	86	16.01%	91	16.88%
		Age	Under 30	17	3.62%	22	4.10%	29	5.38%
			30 To under 50 (31-50)	95	20.22%	97	18.06%	99	18.37%
			50 and above (51+)	23	4.89%	26	4.85%	19	3.53%
		Education	Graduate School	7	1.49%	8	1.48%	8	1.48%
			College/University	99	21.06%	115	21.34%	115	21.34%
			High School and Below	29	6.17%	24	4.45%	24	4.45%

- Note** Percentage of female directors = (Total number of female directors at year-end / Total number of directors at year-end) × 100%
- Note 1** Percentage of direct employees under 30 = (Total number of direct employees under 30 at year-end / Total number of employees at year-end) × 100%.
- Note 2** Percentage of indirect employees with graduate degrees = (Total number of indirect employees with graduate degrees during the year / Total number of employees at year-end) × 100%.

Employee Ethnicity Metrics

Category	2023		2024		2025	
	Percentage of Total Employees	Percentage of Management Positions	Percentage of Total Employees	Percentage of Management Positions	Percentage of Total Employees	Percentage of Management Positions
Republic of China (ROC) Nationals	62.34%	100.00%	57.28%	100.00%	61.04%	100.00%
Foreign Nationals	36.60%	0%	41.79%	0%	37.85%	0%
Indigenous Peoples	1.06%	0%	0.93%	0%	1.11%	0%

Female Diversity Metrics

Indicator	Percentage (%)
Percentage of Female Total Employees	53.43%
Percentage of Female Total Management	22.22%
Percentage of Female Entry-Level / Junior Management	54.35%
Percentage of Female Employees in Revenue-Generating Units	77.78%
Percentage of Females in STEM (Science, Technology, Engineering, and Mathematics) Positions	42.86%

Percentage of Local Residents Hired as Senior Management

Significant Operating Location	Total Senior Management	Number of Local Residents Hired as Senior Management	Ratio
Taiwan	5	5	100%

- Note 1** The scope of "Senior Management" is defined in accordance with the annual report's definition of managers.
- Note 2** The scope of "Local" refers to Taiwan.

Personnel Turnover Statistics

In 2025, the overall turnover situation showed a significant downward trend compared to 2024. Based on the data, the total number of departing employees decreased from approximately 157 in 2024 to 122, a reduction of about 22.3%, indicating a noticeable decline in the employee turnover rate. Across various demographics, the decrease was most prominent in the 31–50 age bracket, dropping from 106 to 77 (a reduction of approximately 27.4%), while female employee departures also fell from 76 to 51 (a reduction of approximately 32.9%), reflecting improvements in the retention of the core workforce and female employees. The number of departures decreased across most structural dimensions, showing that Min Aik's retention measures and workforce stability strategies are gradually yielding results, which helps enhance organizational stability and lower human resource mobility risks.

Total Employees and Turnover Statistics/Year		2023		2024		2025	
		Total	Percentage	Total	Percentage	Total	Percentage
Total Number of Employees for the Year		470		537		539	
New Hires							
Age	Under 30 (<30)	36	7.66%	77	14.34%	52	9.65%
	30 to under 50 (31–50)	82	17.45%	135	25.14%	68	12.62%
	50 and above (51+)	12	2.55%	10	1.86%	7	1.30%
Gender	Male	62	13.19%	103	19.18%	67	12.43%
	Female	68	14.47%	119	22.16%	60	11.13%
Education	Graduate School (Master's / Ph.D.)	9	1.91%	3	0.56%	9	1.67%
	College / University (Junior College / Bachelor's)	70	14.89%	92	17.13%	75	13.91%
	High School and Below	51	10.85%	127	23.65%	43	7.98%
Region	Taiwan	130	27.66%	222	41.34%	127	23.56%
	Overseas	0	0	0	0	0	0
Resigned Employees							
Age	Under 30 (<30)	23	4.89%	39	7.26%	35	6.49%
	30 to under 50 (31–50)	120	25.53%	106	19.74%	77	14.29%
	50 and above (51+)	17	3.62%	12	2.23%	10	1.86%
Gender	Male	73	15.53%	81	15.08%	71	13.17%
	Female	87	18.51%	76	14.15%	51	9.46%
Education	Graduate School (Master's / Ph.D.)	11	2.34%	4	0.74%	8	1.48%
	College / University (Junior College / Bachelor's)	77	16.38%	70	13.04%	59	10.95%
	High School and Below	72	15.32%	83	15.46%	55	10.20%
Region	Taiwan	160	34.04%	157	29.24%	122	22.63%
	Overseas	0	0	0	0	0	0

- Note 1** Based on the total number of employees at the end of the year.
- Note 2** New hire rate = (Total number of new hires in a specific category for the year / Total number of employees for the year) × 100%.
- Note 3** Female new hire rate = (Total number of female new hires for the year / Total number of employees for the year) × 100%.
- Note 4** Turnover rate = (Total number of departing employees in a specific category for the year / Total number of employees for the year) × 100%.
- Note 5** Turnover rate of employees under 30 = (Total number of departing employees under 30 for the year / Total number of employees for the year) × 100%.

Employment of Persons with Disabilities

MAP is committed to upholding human rights and has established the Labor Protection Management Procedure to ensure that all employees are free from discrimination based on race, ideology, religion, gender, marital status, physical or mental disability, or other factors, enabling them to work in a fair and dignified environment. The company clearly commits in its social responsibility policy to complying with relevant laws and regulations, safeguarding labor rights, and providing equal employment opportunities to all job seekers.

In recruitment and hiring practices, MAP follows the *Labor Standards Act*, *Employment Service Act*, *Gender Equality in Employment Act*, *Persons with Disabilities Rights Protection Act*, and the RBA Code of Conduct, implementing fair and humane management principles. During new hire recruitment, MAP complies with and exceeds the legal requirement of "employing at least one person with a disability per one hundred employees," actively providing equal employment opportunities for vulnerable groups.

As of the end of December 2025, MAP had a total of 539 employees, including 4 employees with disabilities (comprising 3 with mild to moderate disabilities and 1 with severe disabilities), and the overall employment ratio complies with regulatory requirements. MAP will continue to promote human rights policies, foster a friendly and inclusive workplace environment, build positive labor-management relations, and grow together with its employees.

Diverse Employment – Persons with Disabilities	2023	2024	2025
Number of Employees Hired	4	6	4
Employment Ratio (%)	0.85%	1.1%	0.7%

- Note 1** The required number of hires is based on the headcounts counted by the Bureau of Labor Insurance in December of each year.
- Note 2** Employment ratio = (Number of employees with disabilities employed by the company ÷ Total number of company employees) × 100%.

5.3 Compensation and Benefits

MAP determines employee remuneration based on annual operational target achievement rates and company profitability, providing employees with compensation that exceeds local regulations and maintains market competitiveness. To ensure that employees' work performance is properly reflected in their individual compensation, all employees undergo annual performance evaluations. The evaluation results are incorporated into consideration for career advancement and development, enabling employees with specialized technical skills to grow into professionals in their respective fields through their own efforts, and those with managerial capabilities and leadership potential to be promoted to management, providing broad development prospects for their careers.

Overall, employee remuneration at MAP is primarily determined by education level, job responsibilities, and years of professional experience, without differentiation based on gender, race, or age. As employees' tenure at MAP grows and their industry knowledge and experience become more proficient, the company is also pleased to share its profits with them. Salaries are appropriately adjusted each year based on macroeconomic indicators and overall market compensation levels, allowing employees to dedicate their expertise to the company while securing peace of mind in their personal economic lives, thereby enhancing their loyalty and sense of belonging to the company.

Furthermore, to promote work efficiency, MAP provides multiple employee welfare measures and a comfortable office environment. By irregularly organizing various employee welfare activities, employees can relieve work stress while enhancing positive interactions among colleagues.

Annual Travel Allowance

To promote employees' physical and mental health and enhance work-life balance, MAP encourages colleagues to take appropriate leisure and relaxation outside of work through a institutionalized annual travel subsidy mechanism. This subsidy is centrally planned by the Employee Welfare Committee, and employee preference surveys are conducted prior to activities to fully gather colleagues' needs and preferences. Diverse travel options are then designed accordingly to ensure that the activities achieve both high participation and satisfaction.

Labor Day/Dragon Boat Festival/Full Moon Festival/Lunar New Year Gift Vouchers

MAP issues gift vouchers during major festivals such as Labor Day, the Dragon Boat Festival, the Mid-Autumn Festival, and the Lunar New Year to express care and gratitude toward employees. Through the implementation of festival welfare systems, this not only enhances employees' identification and sense of belonging to the enterprise, but also strengthens a positive workplace atmosphere.

Employee Birthday Vouchers

MAP provides employee birthday gift vouchers to convey care and best wishes during significant moments in employees' lives, fostering a warm and friendly workplace environment. Through this welfare measure, it not only enhances employees' sense of belonging and job satisfaction, but also strengthens the emotional connection between the enterprise and its employees, helping to build a stable and cohesive work team.

Marriage, Funeral, Marital and Celebration Benefit

MAP provides subsidies for weddings, funerals, and celebratory events, offering substantial support and care during significant life milestones to demonstrate the enterprise's emphasis on employees and their families.

Meal Vouchers or Shopping Card Distribution

MAP provides employee meal vouchers or shopping cards as part of daily care and welfare measures to help alleviate living expenses and enhance employee satisfaction, further fostering a friendly workplace environment and promoting the long-term stable development of employees.

Mother's Day and other irregular activities

MAP distributes small gifts during Mother's Day and ad-hoc events to convey care and dedication to employees, fostering a warm workplace environment and enhancing employee identification and satisfaction.

Leave Systems and Benefits Exceeding Statutory Standards

Item	Statutory Standard	Practices Exceeding Statutory Standards
Group Insurance	Enroll employees in labor insurance and national health insurance starting from their onboarding date.	Provide employee accident insurance coverage with reimbursement for medical expenses resulting from accidents, regardless of when or where they occur.
Health Services	Conduct general health examinations (Schedule 9) and special health examinations (Schedule 10) in accordance with the <i>Regulations on the Protection of Labor Health</i> , along with regulations on medical conditions unsuitable for specific work (Schedule 12), and provide on-site physician services.	Provide annual health examination services and subsidies for all employees, employee health information announcements and regular reminders, physical and mental health promotion, workplace health management, healthy living support, infectious disease prevention advocacy, and epidemic prevention measures.
Employee Benefits	Annual leave, menstrual leave, prenatal check-up leave, accompanying prenatal check-up and paternity leave, parental unpaid leave, family care leave.	Provide various club activity subsidies and organization, family day events, employee travel, movie screenings and other activities, along with benefits applications such as birthday gift vouchers, wedding and funeral cash gifts, emergency relief grants, and childbirth subsidies.

Gallery of Employee Benefits and Activities



Outdoor Recreational Club Activities



Migrant Worker Basketball Competition



Recreational Club Activities: Escape Room



Inter-Corporate Joint Badminton Tournament

Annual Performance Evaluation Statistics

2025 Evaluation Statistics		Actual Number of Evaluated Employees	Total Number of Employees in Category	Percentage
Gender	Male	245	251	97.61%
	Female	284	288	98.61%
Employee Category	Direct	388	392	98.98%
	Indirect	128	147	87.07%

Note 1 Employees with a tenure of less than three months are excluded from the annual performance evaluation statistics.

Note 2 (Actual Number of Evaluated Employees / Total Number of Employees in Category) X 100%

Statistics of Basic Salary and Remuneration

Ratio of Basic Salary and Remuneration			2023		2024		2025	
Operational Location	Employee Category	Item	Male	Female	Male	Female	Male	Female
Taiwan	Direct	Basic Salary	1.3	1.0	1.1	1.0	1.1	1.0
		Remuneration	1.1	1.0	1.2	1.0	1.4	1.0
	Indirect	Basic Salary	1.1	1.0	1.1	1.0	1.0	1.0
		Remuneration	1.3	1.0	1.8	1.0	1.8	1.0

Note 1 Basic salary refers to the minimum fixed amount paid to employees for fulfilling their duties, excluding any additional compensation such as overtime pay and bonuses.

Note 2 Remuneration refers to basic salary plus additional amounts paid to workers (including bonuses, benefits, and overtime pay).

Note 3 Male-to-female remuneration ratio = Male compensation / Female compensation.

Note 4 Significant operational locations are defined as Taiwan.

Ratio of Standard Entry-Level Salary to Local Minimum Wage by Gender

Statistics	Gender	Standard Salary (Note 2) / Local Minimum Wage
Taiwan Entry-Level Regular Employees (Note 1)	Male	1
	Female	1

Note 1 Entry-level employees are defined in accordance with the company's internal human resources system, such as direct personnel, production line personnel, technicians, and operators. Furthermore, entry-level employees are limited to regular employees and exclude interns or dispatched workers.

Note 2 Standard salary refers to the monthly wages provided to entry-level regular employees (defined consistently with regular earnings under the Labor Standards Act).

Average and Median Salaries

Item	2024	2025	2-Year Difference
Number of full-time employees not in managerial positions	461	505	44
Average salary of full-time employees not in managerial positions (NTD in thousands)	706	688	(18)
Median salary of full-time employees not in managerial positions (NTD in thousands)	608	591	(17)

Statistics on Parental Leave

MAP complies with relevant regulations to provide institutional protection for employees applying for unpaid parental leave. In 2025, a total of 5 employees applied for parental leave, and all of them successfully returned to work upon expiration, achieving a reinstatement rate of 100%. The company continues to track the retention status of reinstated employees, utilizing sound human resources management mechanisms and support measures to help employees stably return to the workplace and promote their continuous career development.

Parental LeaveParental Leave	Gender	2023	2024	2025
Number of employees who applied for parental leave	Male	0	0	2
	Female	7	4	3
Number of employees due to return from parental leave (A)	Male	1	0	2
	Female	6	5	3
Number of employees who actually returned to work after parental leave expiration (B)	Male	1	0	2
	Female	5	3	2
Reinstatement rate (B/A)	Male	100%	0	100%
	Female	83%	60%	66%
Number of employees still employed 12 months after returning from parental leave expiration (C)	Male	1	0	1
	Female	3	2	2
Retention rate (C from the current year / B from the previous year)	Male	100%	0	100%
	Female	50%	40%	66%

Note 1 Reinstatement rate = (Total number of employees who actually returned to work in the current year / Total number of employees due to return in the current year) X 100%.

Note 2 Retention rate = (Total number of employees still employed 12 months after returning to work / Total number of employees who actually returned to work in the previous year) X 100%.

Friendly Family Care for Marriage and Childbearing

MAP is committed to promoting a marriage- and childbearing-friendly workplace environment, continuously providing diverse care measures to support employees' family life. In 2025, marriage cash gifts were distributed to a total of 8 recipients amounting to NTD 16,000, and childbirth cash gifts were distributed to a total of 7 recipients amounting to NTD 11,200, expressing congratulations and support for employees' important life milestones. At the same time, parent-child fun activities are organized irregularly to promote interaction and communication between employees and their family members, reinforcing employees' identification and sense of belonging to the company.



Parent-Child Fun Activity: Cream Glue Craft Making



Parent-Child Fun Activity: Happy DIY Cake Making

Retirement Pensions

To safeguard employee retirement planning, MAP has established relevant policies in accordance with the *Labor Standards Act* and the *Labor Pension Act*. The retirement pension system is divided into a defined benefit plan (old pension system) and a defined contribution plan (new pension system). Regarding the old pension system, MAP contributes monthly to the labor pension reserve fund in accordance with the law, which is deposited in a dedicated account at the Bank of Taiwan under the name of the Workers' Retirement Reserve Supervision Committee. The contribution rate is handled in accordance with relevant laws and regulations.



5.4 Talent Development

MAP attaches great importance to the career development of its employees, viewing talent cultivation as an essential foundation for the sustainable operation of the enterprise. Annual education and training budgets are allocated based on operational strategies and business needs to systematically plan internal and external education and training courses. This continuously strengthens employees' professional technical and management skills to enhance overall organizational competitiveness.

Education and training are conducted through diversified approaches, including online learning, physical courses, and practical operations training, providing the most appropriate teaching format according to the nature of the course and learning objectives to maximize learning effectiveness. Course content covers areas such as production management, technical capability enhancement, regulatory compliance, financial statement comprehension, and various management skills based on practical needs. These courses are further categorized into quality management, safety and health, on-the-job professionalism, general education, and discipline training according to their core subjects.

In addition, course designs are categorized into foundational, intensive, and advanced series based on varying learning depths and job requirements, adhering to the principle of teaching students in accordance with their aptitude to meet the training needs of different job levels and departments. Through this diversified and tiered training system, the company is able to cultivate the required professional competencies for various units such as production, technology, and support, helping employees apply acquired knowledge to their work and gradually accumulate expertise, thereby promoting individual career development and the overall growth of the company.

Employee Training Statistics

Item	2023	2024	2025
Number of employees	470	537	539
Total training hours	1632.05	4831.6	3198.855
Average training hours per employee	3.73	8.96	5.93
Average training hours for male employees	3.50	10.7	6.30
Average training hours for female employees	3.43	7.35	5.61
Average training hours for direct employees	2.25	6.01	4.06
Average training hours for indirect employees	6.50	16.82	10.93

Note 1 Average training hours for all employees = (Total training hours for all employees in the current year / Total number of employees at the end of the current year).

Note 2 Average training hours per female employee = (Total training hours for female employees in the current year / Total number of female employees at the end of the current year).

Note 3 Average training hours for each category of employees = (Total training hours for that category of employees in the current year / Total number of employees in that category at the end of the current year).

Employee Training



Through the 8D course, employees learn to solve problems, enhance professional competencies and cross-departmental collaboration efficiency, reduce the impact of quality issues on customers, and elevate customer satisfaction.



Arranging specialized training classes for migrant workers, conducting relevant operational courses within the plant, and assisting them in obtaining certifications to enhance operational safety and professional skills, thereby fulfilling employee care and functional development.



Integrating concepts of risk management and responsible investment through financial literacy courses to enhance employees' awareness of financial planning and investment risks, thereby strengthening the overall corporate governance mindset.

Career Development Plan

MAP values employee competency development and organizational sustainable operations, and has established an annual education and training plan to systematically plan various training courses. The training content covers new hire training, professional competency advanced studies, managerial leadership training, and certification training. The target audience includes supervisors at all levels and all colleagues, with corresponding courses planned according to job types (direct and indirect personnel) to strengthen employees' professional capabilities and management literacy, thereby enhancing overall operational performance.

In 2025, the company continued to invest in education and training resources, with a total annual investment of over NTD 400,000 in education and training expenses. Talent development was promoted through diversified methods such as internal and external courses, on-the-job training, and certification subsidies, reinforcing employee skills and career growth opportunities.

Employee Competency Training Program

Training Program Name	Comprehensive Talent Development and Capability Enhancement Program
Region	Min Aik Precision Industrial Co., Ltd
Target Audience	All employees (including management, indirect personnel, and direct personnel), with differentiated courses planned according to job attributes
Training Hours / Participants	Diversified training courses are held throughout the year, with total training hours reaching thousands of hours; various types of training enjoy broad employee participation, covering newcomers, incumbent personnel, and management (3,198.85 training hours / 918 participants)
Program Description	This program covers new hire training, professional competency advanced studies, quality and safety education, managerial training, and certification training. Corresponding course contents are designed based on different job types (direct and indirect personnel) and job ranks (management and general employees), balancing foundational capability cultivation and advanced professional development. At the same time, through tiered training and competency-oriented learning mechanisms, employees' professional skills, management capabilities, and work safety awareness are strengthened, continuously enhancing overall operational performance and organizational competitiveness.
Investment Cost	Approximately NTD 430,000

5.5 Labor-Management Relations

Smooth communication between labor and management helps promote labor-management cooperation, allowing employees to understand the company's production plans, business conditions, and market conditions, while enabling management to grasp employees' working conditions in a timely manner and build a friendly workplace starting from employee needs. MAP strictly complies with the law, and its internal human resources and operational management conform to government *labor laws and regulations*. Labor-management meetings are held in accordance with the law at least once every three months, with employer representatives served by senior management, totaling seven members. This coordinates labor-management relations and promotes cooperation through regular communication and dialogue, enabling employees to voice opinions, strive for improved working conditions, and effectively enhance the status of workers. In addition, migrant worker seminars are held regularly; by the end of 2025, a total of 12 sessions had been held with a cumulative total of 905 participants, tracking and improving upon various issues of concern while responding to the processing progress in a timely manner to safeguard employee rights and interests.

Meanwhile, MAP also provides diverse communication channels. In addition to employee suggestion boxes and grievance hotlines, a dedicated mailbox and contact telephone number for independent directors are also established, enabling employees to communicate directly with independent directors. Through two-way communication, employees can fully express their opinions, and the company can respond in a timely manner, transforming their suggestions into policies for implementation. Although the company has not established a labor union nor signed separate collective agreements with employees, it engages in friendly interactions with employees through regularly convened labor-management meetings. By the end of 2025, no grievances regarding human rights and labor regulations had been received, no labor-management disputes had occurred, there were no losses incurred due to labor-management disputes, and there were no mass layoffs (if such an event occurs, notice will be given 60 days in advance in accordance with the *Act for Worker Protection of Worker Retirement* to ensure employee awareness).



5.6 Safe and Healthy Workplace

Material Topic	Occupational Health and Safety
Importance to the Company	The company has obtained the ISO 45001 Occupational Health and Safety Management System certification, establishing a complete occupational safety risk identification, prevention, and management mechanism. It continuously improves the working environment and strengthens employee safety and health management, ensuring the effective implementation of various safety measures through institutionalized operations. No occupational accidents or occupational diseases occurred during the year.
Policy / Commitment	Safety, Health, and Energy Policy: Comply with regulations, continuous improvement, reduce risks, implement education, consultation and communication, energy conservation and carbon reduction, health promotion
Short-term Goals (Within 2 years)	- Completion rate of occupational safety and health education and training of 100% - Follow-up completion rate of employee health/special health examinations of 100% - Organization of 3 or more health promotion activities
Medium- and Long-term Goals (Medium-term: 3–5 years; Long-term: 5–7 years)	- Build a friendly workplace - Continuously comply with ISO 45001 management system requirements - Zero occupational accidents (zero occupational diseases)
Resources Invested and Actual Actions	- Identified workplace risks, completed 317 hazard identifications and risk assessments, and formulated 15 management plans based on the assessment results - Annual emergency response drills with a total of 796 participants - Installed a vehicle exit warning system outside the main gate, with an investment of NTD 150,000 - Blood donation drives collected a total of 90 bags of blood, demonstrating employees' spirit of public welfare
Annual Performance Results	- Continuously promoted health and safety training and achieved the annual training enhancement target. - Industrial injury cases maintained at zero occurrence, achieving the goal of zero occupational accidents. - Health lectures were held to continuously enhance employees' health awareness. - Special physical examinations were implemented in compliance with regulatory requirements to ensure employee health management.
Responsible Department / Grievance Contact	Occupational Health and Safety (OHS) Dept. / ad@mapi.com.tw

5.6.1 Occupational Safety and Health System

Ensuring a safe working environment has always been a major focus for MAP. The Occupational Safety and Health Department was established to handle matters related to occupational safety and health, aiming to reduce the possibility of accidents and diseases occurring among employees. Since 2009, we have constructed the OSHA 18001 Occupational Safety and Health Management System, conducting pertinent audits annually, and in 2021, it upgraded to ISO 45001. Through the PDCA cycle (Plan-Do-Check-Act), we continuously improve and regularly review the performance indicators of each department at the company's Occupational Safety and Health Committee and Environment, Safety, and Health Management Review meetings. Our approach not only ensures the safety of employees but also we have expanded the scope of protection to include all subcontractors and supplier partners. During 2025, the scope covered by ISO 45001 includes 539 employees as well as 10 subcontractors, all of whom are protected under the management system, resulting in a coverage rate of 100%.

5.6.2 Hazard Identification and Risk Assessment Management

To identify hazards associated to MAP activities, products, and services, MAP has established a risk assessment management procedure for hazard identification and risk evaluation of impacts on workplace safety. This serves as a basis for continuous improvement within the occupational safety and health management system. Each department conducts hazard factor identification and risk assessment. When the assessment results indicate acceptable risks, controls such as briefing, signage, and safety & health training are implemented. If deemed unacceptable risks, priority is given to implementing corrections or control measures. Hazard identification and risk assessment cover physical, chemical, biological, employee psychological, and ergonomic risks, with a total of 317 risks identified.

Number of Hazard Identification Categories	Statistics
Stamping Engineering Dept.	29
Surface Treatment Dept.	61
Maintenance Dept.	30
Environmental Engineering Dept.	53
Quality Assurance Dept.	19
General Affair Dept.	65
MIS Dept.	15
Sales & Marketing Division	7
Logistics Dept.	16
Development Dept.	8
Financial & Accounting Dept.	8
Procurement Dept.	6
Total	317

MAP conducts environmental monitoring according to the monitoring frequency specified by the Regulations for Implementation of Workplace Environmental Monitoring, using effective sampling strategies. Monitoring is performed twice per year. This helps us to understand progressively the real exposure status for different types of workers, ensuring that personnel are protected from various exposure hazards.

In 2025, MAP conducted monitoring for 25 chemical and 23 physical factors. All monitoring results complied with regulatory and permissible exposure limits.

MAP complies with occupational safety and health regulations and immediately halts production if an imminent workplace hazard is detected, evacuating employees to a safe location. If workers identify an immediate risk of danger while performing their duties, they may, without endangering other workers, stop their work and retreat to a safe area, immediately reporting the situation to their direct supervisor. The employer is prohibited from dismissing or reassigning the workers, withholding wages for the period of work stoppage, or imposing any other unfavorable measures.

5.6.3 Accident Investigation and Handling

To prevent occupational accidents, MAP has established a review and corrective procedure to investigate incidents and identify their root causes. This process includes proposing countermeasures and prevention methods based on accident reviews, followed by tracking and confirming correction and implementation, with the aim of preventing the recurrence of similar accidents. There were a total of 0 cases of occupational injuries and diseases among non-employee workers in 2025.

Employee Occupational Accident Statistics	
Indicator	Statistics
Number of Employees	539
Total Work Hours of all employees	988,714
Number of Occupational Injuries	0
Total Workdays Lost	0
Disabling Injury Frequency Rate (FR)	0
Industry Average Disabling Injury Frequency Rate (FR)	0
Disabling Injury Severity Rate (SR)	0
Industry Average Disabling Injury Severity Rate (SR)	0
Number of Work-Related Fatalities	0
Number of Occupational Disease	0
Occupational Disease Rate (ODR)	0

Note 1 Employee headcount data represents the monthly reported average to the competent authority.

Note 2 Disabling Injury Severity Rate (SR) = (Total Workdays Lost / Total Recordable Hours) * 1,000,000

Note 3 Disabling Injury Frequency Rate (FR) = (Number of Disabling Injury / Total Recordable Hours) * 1,000,000

Note 4 Occupational Disease Rate (ODR) = (Number of Occupational Disease/ Total Recordable Hours) * 200,000

Note 5 Traffic accident statistics have been included starting from October 2025



5.6.4 Healthy and Safe Workplace

Employee safety and health are MAP's top priorities. We adhere to all laws and regulations related to employee protection and implement necessary measures to ensure a safe and healthy work environment. Through internal and external training and resources, we enhance employees' safety awareness, aiming to reduce risks and prevent accidents in the workplace.

As of November 30, 2025, MAP successfully achieved the milestone of 1.52 million accident-free working hours. The 1.52 million hours are not just a cold set of numbers, but the persistent commitment to safety upheld day and night by all employees of MAP throughout 365 days. This is more than just a number; it is the concrete demonstration of the company's long-term dedication to "the value of life" and "safety culture."



Zero-Disaster Working Hours Certificate for 2026

5.6.5 Contingency Plans for Crises & Emergency Events

MAP places great importance on employee safety training, and the 2024 training programs included fire evacuation drills, fire extinguisher training, manual fire alarm activation training, and chemical leakage drills.

To manage potential incidents effectively, MAP has established environmental, safety, and health contingency plans and conducts regular drills to familiarize staff with response procedures. This measure helps to mitigate the expansion of disasters and reduce losses of personnel and equipment when accidents occur.



Simulation of Fire Outbreak and Evacuation Drill

Through scenario simulations, guided evacuations, and emergency response drills, we aim to enhance employee disaster preparedness and emergency response capabilities, while continuously refining our disaster prevention and risk management mechanisms.



Fire Extinguisher Training

Fire Extinguisher Training – Conducting fire extinguisher operation training strengthens employees' basic disaster prevention and response capabilities, improves initial fire-fighting efficiency, and fosters a safe and prepared workplace environment.

Training Statistics						
Item	Date	Topic	Course Name	Participants	Hours	Total Hours
1	2025/01~2025/12	Safety and Health	New Employee Safety and Health Education Training	122	3	366
2	2025/1/20	Safety and Health	Pre-Lunar New Year Safety Advocacy	13	1	13
3	2025/1/10	Fire Protection	Fire Control Panel Training	13	1	13
4	2025/4/7	Emergency Response	Tai-An Dormitory Evacuation Drill	31	1	31
5	2025/6/13	Fire Protection	Fire Extinguisher and Manual Call Point Training	33	3	99
6	2025/6/23	Emergency Response	Plant-wide Evacuation Drill	317	1	317
7	2025/6/30	Fire Protection	Fire Receiver Main Control Panel Training	8	1	8
8	2025/7/11	Safety and Health	Risk Assessment Education and Training	20	2	40
9	2025/9/22	Emergency Response	Dormitory Evacuation Drill	38	1	38
10	2025/10/3	Safety and Health	Group Leader and Safety and Health In-service Training	53	1	53
11	2025/12/5	Emergency Response	Chemical Leakage Drill	8	1	8
12	2025/12/9	Emergency Response	Plant-wide Evacuation Drill	330	1	330
13	2025/12/12	Fire Protection	Fire Extinguisher and Manual Call Point Training	39	3	117
Total	1,433					

Classification Statistics of Health and Safety Training

Item	Safety Training Category	Hours
1	Safety and Health	472
2	Fire Protection	237
3	Emergency Response	724
Total	1,433	

Multi-layered Defense and Safety Resilience

The company attaches great importance to fire safety and actively encourages colleagues to participate in professional training. The number of certified "Fire Prevention Managers" has reached 20, which is 20 times the statutory staffing requirement. Through high-density professional manpower deployment, we ensure that every workplace possesses the capacity for immediate response and routine prevention, implementing safety management standards that exceed regulatory requirements.

Chemical Leakage Drills

We simulated a chemical incident, conducting drill procedures that include site lockdown, emergency casualty showering, proper protective gear suit-up, and cleanup of leaked substances. This training aims to enhance employees' response capabilities and operational proficiency for sudden chemical disasters, thereby reducing occupational accident risks. Through these practical exercises, we will strengthen safety awareness and inter-departmental collaboration efficiency, ultimately safeguarding workplace and personnel safety.



Nitric Acid Leak Simulation



Leak Area Delineation and On-site Containment



Leak Prevention Team Response



Closing the Stormwater Sluice Gate

Traffic Safety, MAP's Responsibility

MAP values employee safety not only within the workplace but also extends its care to employees' commuting safety. We also pay close attention to the traffic safety of nearby residents and vehicles. In 2025, MAP invested NTD 150,000 to install a vehicle exit warning system outside the main gate to alert external traffic and enhance driving safety.

Due to insufficient nighttime lighting in the Guanyin Industrial Park, to enhance commuting safety, MAP proactively provides warning lights and reflective vests free of charge to improve the visibility and safety of migrant workers commuting by bicycle. We hope that through comprehensive protective measures, migrant workers can commute and work with peace of mind. This complimentary provision is not only the implementation of safety management, but also a gesture of care and goodwill, dedicated to safeguarding the lives and safety of migrant workers in an all-around manner.



Vehicle Exit Warning System



Migrant Workers Wearing Reflective Vests

5.6.6 Participation, Consultation and Communication on Occupational Health and Safety

MAP has established an Occupational Safety and Health Committee in accordance with the law. The committee consists of one chairperson, ten employer representatives, and seven employee representatives as stipulated by the Occupational Safety and Health Management Regulations, accounting for more than one-third of the total membership. The committee's goal is to promote workplace safety, prevent accidents, improve the working environment, take good care of employee health, and provide a channel for employee communication. The committee convenes quarterly meetings and continuously tracks the implementation of its resolutions until completion. In addition, MAP holds annual Environmental, Safety, and Health Management Review meetings. Through cross departmental collaboration and brainstorming, MAP aims to jointly develop solutions for improving and promoting occupational safety, environmental protection, and health.

Resolutions of the 2025 Occupational Safety and Health Committee

Meeting Name	Resolutions	Outcome Tracking
Occupational Safety and Health Committee	Strengthen Hot Work Control: Applications must be submitted one day prior to operation, and supervisors must provide full on-site supervision during hot work.	In 2025, a total of 221 hot work operations were conducted with zero accidents.
	Enhance the Effectiveness of Emergency Response Drills: ❶ Establish a plant-wide evacuation time standard of completion within 2 minutes. ❷ Establish a dormitory evacuation time standard of completion within 1 minute and 10 seconds. ❸ If the standard time is exceeded, personnel will return to their stations to re-evacuate until personnel are familiar with the process and complete the evacuation swiftly.	❶ 2025 plant-wide evacuation drill: Assembly time was 1 minute and 44 seconds, meeting the standard. ❷ 2025 dormitory evacuation drill: Assembly time was 58 seconds, meeting the standard.
	To Reduce Fall Hazards: Regular annual inspections of step ladders are conducted, with qualification certificates issued by the Occupational Safety and Health Department and affixed to the ladders.	In 2025, 31 units passed inspection and 3 failed; the unqualified step ladders were scrapped.

5.6.7 Health Care

MAP attaches great importance to employee health management. In addition to regularly selecting premium medical institutions to conduct on-site mobile health examinations, MAP also arranges general physical examinations for new employees, special health examinations for designated work areas, and advanced health examinations for employees, while providing expense subsidies that exceed regulatory requirements to comprehensively enhance employee health protection. A total of 203 people participated in annual special physical examinations, and the advanced health check-up subsidy was utilized 14 times, totaling NTD 140,000.

For employees with abnormal health check-up results, continuous follow-up management is facilitated through medical institutions along with professional counseling to strengthen the healthcare mechanism. In addition, an occupational medicine specialist is invited to the plant monthly to conduct health interviews and consultation services, and conducts workplace walkthroughs together with supervisors to help employees perform operations in a safer and more appropriate manner, prevent work-related health risks, and implement individual health protection and overall health management (Disk Clamp).

To prevent health risks, MAP organizes annual Special Health Examinations, covering health checks for workers in specific operations, including exposure to noise, ionizing radiation, dust, chromic acid, and nickel. For employees classified under the second level of Tiered Management of Special Health Examinations, MAP arranges on-site consultations with occupational specialists. They need to acquire practical knowledge from the employees' work site in person and then provide guidance on the correct use of protective equipment and garments. For employees classified under the third level are supported with follow-up hospital appointments, occupational specialist consultations, and giving supportive care, health education, and suggestions for suitable work adjustments based on their examination outcomes. For all employees not engaged in special operations, MAP goes beyond legal requirements by providing a general health examination every three years. On examination days, bilingual interpreters' services are always readily available to ensure effective and precise communication occurred. After the check-ups, we analyze the collective data to screen high-risk individuals by specified conditions, then reach out to them via electronic contact remotely or interview in person for health follow-up and consultations. Personalized health education will be provided, such as encouragement of regular blood pressure monitor, dietary education using the health plate model and promoting the '333' exercise guideline (exercising at least 3 times a week, for at least 30 minutes each session, at an intensity that elevates the heart rate to 130 BPM).This aims to elevate employees' health consciousness and fulfill the objective of "primary prevention within the three stages and five levels" , framework of Preventive Medicine framework. In compliance with Personal Date Protection Act (PDPA), MAP has implemented a Privacy Management Procedure. Employee information, including onboarding details and health checkup results, is treated as personal information. In line with Regulations of the Labor Health Protection, we ensure the proper preservation, management, and utilization of this data. Should there be a requirement for any specialized use, it will only proceed with the employee's written consent for that specific purpose.



On-site Physician Interviews and Verification of Earplug Wearing Accuracy

2025 Special Health Examinations

2025 Special Health Examinations

5.6.8 Maternal Health Protection Program

MAP has established a workplace maternal health protection program in accordance with *Article 31 of the Occupational Safety and Health Act*, specifically the *Regulations for the Implementation of Maternal Health Protection for Female Workers*, and other relevant policies. For female employees who are pregnant or within one year postpartum, we conduct hazard assessments and control measures, provide occupational specialist consultations and guidance, and implement risk level management, categorized into Level 1, Level 2, and Level 3. For Level 2 and Level 3 management, hazard controls and administrative management are implemented. This program is jointly managed by an occupational health nurse and specialist who conducts interviews and continuous follow-ups, providing a safe, sanitary, and healthy supportive workplace environment for pregnant, postpartum, and breastfeeding employees. Our aim is to ensure the physical and mental well-being of pregnant, postpartum, and breastfeeding employees, thereby achieving the objective of maternal employee health protection.



Designated Scooter and Car Parking Spaces for Pregnant Employees



On-site Physician Maternal Health Protection and Care

Renovated Nursing Room

Comprehensive and Friendly Breastfeeding Workplace: Being Your Strongest Support

MAP deeply understands the hard work of female employees during pregnancy and childcare. To create a more friendly workplace environment, we have specially designated exclusive car and scooter parking spaces for expectant mothers. By shortening walking distances, we provide pregnant employees with more convenient and friendly workplace care measures. At the same time, this year MAP renovated the nursing room to create a more private, comfortable, and warm breastfeeding environment. In addition, MAP regularly arranges for professional physicians to provide pregnancy health consultation and occupational safety assessment services, helping female employees receive proper care and professional advice during work hours, thereby continuously implementing employee care and friendly workplace policies.

5.6.9 Precaution of Ergonomic Hazards and Excessive Workload

To reduce ergonomic risks for employees, MAP has established a precaution program for musculoskeletal disorders (MSDs) triggered by repetitive tasks and other factors. Through questionnaires, we acknowledged ergonomic hazards related to workload, work posture, repetitive tasks, etc., that can lead to MSDs among employees. Furthermore, comprehensive risk assessments are conducted using Key indicator methods, including KIM-LHC (Lifting, Holding, Carrying operations), KIM-MHO (Manual Handling operations), and KIM-PP (Pulling and Pushing operations).



Evaluation of Exoskeleton Muscle Power Suits

Use of Back Support Exoskeletons

Prevention of Ergonomic Hazards and Abnormal Workload: ENA Unloading Labor-Saving Device	
Item	Description
Work Risk Assessment and Identification	For operations involving hoisting and hanging baskets in/out of equipment, musculoskeletal loads on the shoulders, neck, upper limbs, lower back, and wrists are identified and listed as key management tasks.
Introduction of Ergonomic Assessment Tools	Based on occupational medicine and ergonomic principles, the Key Indicator Method (KIM) is introduced for systematic assessment to serve as the basis for risk determination and improvement.
Assessment Methods	KIM-LHC: Assessment of lifting, carrying, and hoisting operations. KIM-PP: Assessment of pushing, pulling, and moving carts and equipment in/out. KIM-MHO: Assessment of repetitive hand and upper limb operations.
Risk Determination Method	Quantitatively evaluates task risk levels to serve as the basis for subsequent engineering improvements and management measures.
Engineering and Operational Improvement Measures	1 Install hoisting and guiding devices to reduce manual lifting and shoulder loads. 2 Adjust work heights and alignment designs to prevent excessive bending or prolonged lifting 3 Optimize cart sliding and movement resistance to reduce initial push-pull force. 4 Improve equipment doorway space configuration to reduce restricted postures.
Work Management and Personnel Protection	1 Plan job rotation and appropriate rest breaks to avoid prolonged repetitive strain. 2 Provide assistive devices or support tools based on assessment results. 3 Regularly conduct ergonomic risk education and training to strengthen awareness of correct exertion and posture.



Prolonged Usage and Poor Posture



Newly installed Labor-Saving Device

Uxiliary Labor-Saving Pneumatic Device

The purpose of these precautions is to reduce health problems stemming from excessive or unreasonable workloads and to enhance overall employees' well-being. Excessive work pressure and inappropriate workloads can have wide ranging impacts on both physical and mental health, leading to physical and mental fatigue, excessive psychological stress, occupational diseases, and even long-term health issues. In conjunction with annual employee health examination data, we utilize software developed by the Occupational Safety and Health Administration of the Ministry of Labor. Following the established workflow for managing the precaution of diseases caused by abnormal workloads, we conduct data comparison and evaluation. For individuals identified as medium to high risk, an occupational health nurse and specialist are engaged to assist with interviews and follow-ups, providing advanced improvement plans.

We adopt the PDCA (Plan-Do-Check-Act) cycle to institutionalize our prevention work:

① Data Integration and Automated Screening (Plan):

- Integrate annual employee general health checkup data (blood pressure, blood sugar, blood lipids, smoking history, etc.).
- Adopt the Cardiovascular Disease Risk Assessment Tool developed by the Occupational Safety and Health Administration (OSHA), Ministry of Labor, to automatically calculate each employee's Framingham Risk Score (10-year cardiovascular disease risk).
- Cross-reference employees' average monthly overtime hours over the past three months.

② Risk Stratification and Proactive Intervention (Do):

- Low Risk: Provide general health education information and health columns.
- Medium Risk: Occupational health nurses conduct personalized health education and remind employees to adjust daily routines.
- High Risk (Core Intervention Target): Arrange one-on-one interviews with occupational medicine specialists to evaluate workload and physical/mental conditions.

③ Environmental Optimization and Administrative Adjustment (Check):

- Physician provides recommendations following interviews (e.g., restricting overtime, adjusting work content, job rotation).
- Occupational Safety and HR departments collaborate to reallocate work or optimize processes for positions involving abnormal loads.

④ Continuous Tracking and Effectiveness Evaluation (Act):

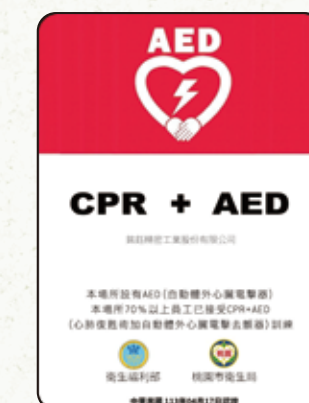
- Establish a Health Red-Light Tracking List to regularly monitor follow-up consultations for high-risk individuals.
- Analyze annual changes in risk level distribution to serve as the basis for revising the next year's plan.

Prevention of Workplace Violence and Unlawful Infringement

MAP places high importance on the physical and mental health of its employees. In accordance with the Risk Assessment Management Procedure and the Guidelines for the Prevention of Unlawful Infringement in the Performance of Duties, the Occupational Safety and Health (OSH) unit comprehensively assesses and prevents social impacts such as workplace violence and bullying, employment discrimination, sexual harassment, and stalking. Risk assessments are conducted for the company's workspaces and physical environments, and a written statement prohibiting workplace unlawful infringement is publicly posted to proactively adopt countermeasures and protect employee rights. Additionally, a reporting and grievance form for workplace unlawful infringement incidents has been established to provide employees with effective grievance channels.

AED Reassurance Place Certification

MAP has installed Automated External Defibrillators (AEDs) throughout its facilities. An AED is a device designed to automatically detect a patient's heart rhythm and deliver an electrical shock to help restore normal heart function. We are a certified as an AED Reassurance Place, with 70% of our employees trained in CPR and AED. This ensures that in the event of a medical emergency, staff are equipped to respond within the critical "golden hour," providing rapid, effective first aid and lifesaving support. °



Reassurance Place Certification



AED Device

5.6.10 Health Promotion and Management

A dedicated medical room is available to support employee health management services which are supported by an occupational health nurse and complemented by a monthly on-site specialist. To gain a deeper understanding of employees' physical and mental well-being, the occupational health nurse and specialist conduct interviews and on-site visits regularly to provide care. We also offer health education and seminars, indirectly raising employees' health awareness and establishing individual case management for special or critical illnesses and occupational injuries. This includes ongoing follow-up and care, such as regular check-ins with employees recovering at home due to illness or injury, and return-to-work assessments to evaluate their physical adjustments after returning to work.

2025 Workplace Health Management Achievements

MAP is committed to fostering a welcoming and healthy workplace environment, implementing employee health protection through a dual approach of Proactive Tracking and Preventive Education. In terms of maternal health protection, a total of 34 person-times of dedicated workplace environment assessments and health care were provided for expectant mothers; regarding risk management, professional medical personnel conducted health check-up abnormality tracking and high-risk workload interviews for a total of 123 participants, promptly grasping employees' physiological conditions. Furthermore, 40 health columns were published via MAP's internal website to deliver accurate health education knowledge to all employees, achieving comprehensive health promotion goals.



5.6.11 Contractor Management

To protect the safety of contractor personnel, company employees, and the plant area, MAP complies with occupational safety and health regulations by formulating contractor environmental, safety, and health (ESH) management procedures, which regulate the responsibilities of MAP's authorized units and contractors, as well as relevant ESH precautions. Before applying to enter the plant for construction, contractors must sign a contractor safety and health commitment letter and undergo hazard communication training upon entry conducted by the supervising unit. The execution status is shown in the table below; the plan achieved a 100% completion rate for training in 2025.

Contractor Training Hours Statistics Table

Required Training Person-Times	2025 Actual Training Person-Times	Completion Rate	Required Training Hours	2025 Actual Training Hours	Completion Rate
3,789	3,789	100%	631.5	631.5	100%

Note 1 The hazard communication education and training completed by contractors prior to entering the plant for operations must be conducted for every entry.

Note 2 Calculated based on the number of signatures on hazard communication forms, with 10 minutes per person-time. Training items include basic factory safety regulations, high-risk operation regulations, environmental protection regulations, and information security regulations.

5.7 Sharing Health and Safety Resources, Giving Back to Society

Since 2018, we have continuously participated in the Guanyin Industrial Park Health and Safety Promotion Association, serving as a team leader. In conjunction with the park's disaster mutual aid organization, we can provide immediate mutual support when accidents occur upon park manufacturers. Furthermore, in 2023, we collaborated with partner companies in Guanyin industrial park to establish the "With my devotion, you can rest assured" Safety and Health Family. Through participation in various safety activities and exchange meetings, we promote health and safety knowledge and techniques to our partner companies within the park, with the aspiration to gradually expand a safe working environment throughout the Guanyin Industrial Park.



Sponsorship of the Genesis Social Welfare Foundation's Charity Fundraising Banquet
MAP sponsored the Genesis Social Welfare Foundation's Charity Fundraising Banquet held on May 9, acting as a sponsor unit by purchasing 2 tables totaling NTD 30,000. The event meal tickets were then re-donated to disadvantaged families for them to attend and enjoy, creating a dual charitable impact (Love 1+1).

Additionally, a blood donation drives successfully collected 90 bags of blood, demonstrating the employees' strong spirit of public welfare. The event atmosphere was enthusiastic, with employees participating actively to support medical blood supply needs through concrete actions. Through these activities, MAP not only strengthened employee cohesion but also fulfilled its corporate commitment to social responsibility, continuously promoting community engagement and social care.



6

Sustainable Environment

- 6.1 Climate Change Response
- 6.2 GHG Management
- 6.3 Waste Management
- 6.4 Water Resources Management



06 Sustainable Environment

Adhering to a steadfast commitment to environmental sustainability and resource circularity, MAP actively promotes the green transformation of its production processes. We are dedicated not only to improving energy efficiency but also to achieving the goals of maximizing resource value and minimizing waste generation through technological innovation. By means of precise source reduction management and wastewater recycling technologies, we actively mitigate the operational impacts on the natural environment, building a resilient supply chain that coexists harmoniously with nature.

6.1 Climate Change Response

In recent years, as climate change issues have become increasingly severe, MAP has proactively addressed potential climate-related disasters and mitigated underlying financial losses. We have referenced the recommendations proposed by the Task Force on Climate-related Financial Disclosures (TCFD) to comprehensively review and evaluate various types of climate-related risks and opportunities. Our risk assessment includes both transition risks, including policy and legal risks, technology risks, market risks, and reputational risks, as well as physical risks such as short-term acute risks and long-term chronic risks. Simultaneously, we have identified climate-related opportunities, including improved resource efficiency, optimized energy sources, innovation in products and services, market expansion, and enhanced resilience. Through this identification of climate risks across various scopes, MAP systematically evaluates their potential impact and financial implications upon the organization, establishing a robust process for identifying climate change risks and opportunities to effectively mitigate challenges while capitalizing on potential advantages.

6.1.1 Sustainability and Climate Governance

Board of Directors and Management Oversight and Governance of Climate-Related Risks and Opportunities

MAP's Board of Directors consists of 7 members, including 3 independent directors (accounting for 42.85% of the total board members). The Board of Directors bears the ultimate supervisory responsibility for the company's climate-related risks and opportunities. The scope of supervision includes addressing the impacts of climate change on the company's business model and strengthening the operational effectiveness of MAP's climate-related risk management mechanisms.

Governance and Management Framework for Climate-Related Risks and Opportunities

Due to the continuous introduction of climate change-related regulations and the increasingly severe threats of extreme weather, MAP established the "Sustainable Development Committee" on November 7, 2024, to timely respond to climate challenges from various fronts and explore potential climate-related opportunities. The committee is chaired by the Chairman of the Board, with the General Manager and all department heads serving as ex-officio members. Governance units or individuals discuss relevant issues through meetings, and the committees and working groups under the Board of Directors convene meetings on a quarterly basis.

Under the Sustainable Development Committee, a working group composed of primary executives has been established, including the Sustainable Environment Group. This group is responsible for environmental management systems, compliance with environmental regulations and international standards, evaluation of sustainable transition, enhancement of resource utilization efficiency, climate change response mechanisms, and the establishment of dedicated environmental management units or personnel. It also coordinates and aligns the responsibilities of various departments regarding the aforementioned matters to achieve the goal of environmental sustainability. The group regularly reports on its work to the Sustainable Development Committee.

Specifically, starting in 2025, MAP established an internal control system for Management of Sustainability Information in accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies and incorporated it into the audit plan. Audit matters are executed by the internal audit function at the end of each year and supervised by the governance unit (Audit Committee).

Subsequently, the Audit Committee convenes meetings every quarter to discuss relevant issues, listening to reports from the head of internal audits regarding the work performed on the design and execution effectiveness of the internal control system related to climate-related risks and opportunities, as well as audit findings.

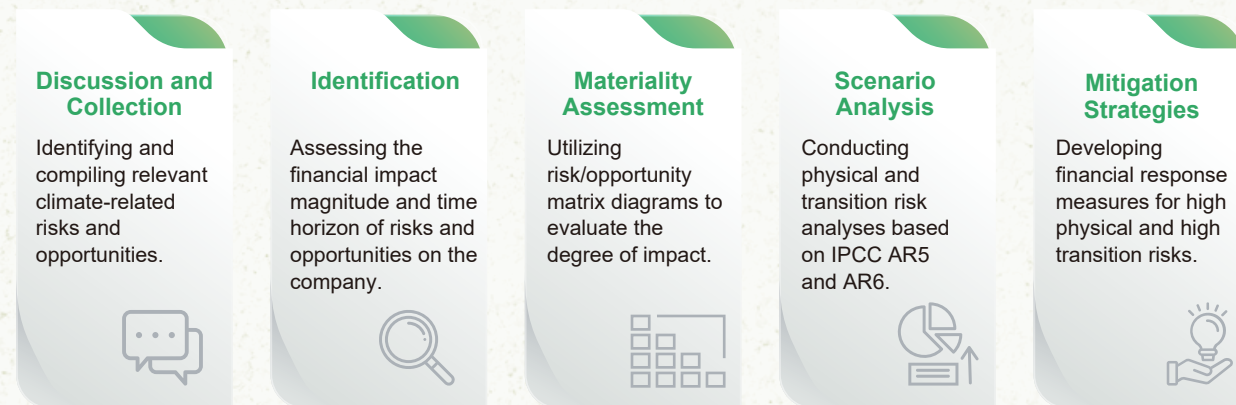
Development of Skills and Professional Competencies for Climate-Related Risks and Opportunities

Among MAP's 7 directors, 5 possess sustainability-related professional competencies (each having obtained sustainability-related professional certification courses or possessing practical experience in sustainability). The distribution of these professional competencies is detailed in the table below:

Title	Name	Gender	General Director			Sustainability (Including Climate Change) Competencies
			Industry Experience	Finance / Accounting / Economics	Other	
Chairman	Chia, Kin-Heng	Male	●		● (Hard Disk & Peripheral Industry)	● (Vision Guidance & Governance Oversight)
Director	Yang, Hung-Jen	Male	●		● (Hard Disk & Peripheral Industry)	● (Carbon Inventory & Decarbonization Pathways, Sustainable Supply Chain Management)
Director	Sun, Te-Wen	Male		●	● (Finance, Accounting)	● (IFRS Sustainability Disclosure Standards)
Director	Kuo, Yao-Wen	Male		●	● (Finance & Investment)	
Independent Director	Chen, John-Sea	Male			● (Technology)	
Independent Director	Sun, Chu-Wei	Male		●	● (Finance, Accounting)	● (IFRS Sustainability Disclosure Standards)
Independent Director	Chung, Kai-Hsun	Male			● (Law)	● (Sustainability Policy and Law)

MAP's governance units possess critical knowledge, skills, professional competencies, and extensive experience that play a pivotal role in driving the company's sustainable development. Therefore, MAP continuously promotes the cultivation of sustainability knowledge among its governance units, with the initial year focusing on climate change issues. In the current year, all directors responsible for overseeing sustainability-related risks and opportunities completed 3 to 6 hours of sustainability-related training courses and passed the evaluation tests, ensuring they possess sufficient professional competencies and skills to make major decisions concerning climate-related risks and opportunities.

6.1.2 Climate Change Risk Identification



Following a comprehensive evaluation by the sustainable development team, operational environmental variability and its impact magnitude have not shown significant deviations in recent years. Therefore, it has been confirmed to carry forward the materiality assessment results from 2024, maintaining continuous focus on climate-related risks and opportunities.

Following the risk and opportunity identification conducted by MAP's Sustainable Development Team, the evaluation results are detailed in the table below:

Risk Category		Item	Financial Impact	Impact Duration (Note 1)	Impact Level (Note 2)
Transition Risks	Policy and Regulatory Risks	Carbon Fee Levy -current 25,000 tons, long-term standard may be lowered	MAP's carbon emissions are low, not yet meeting the carbon fee charge standard	Midterm	Low
		Decarbonization Target - Clients require a 20% reduction by 2030	If customer requirements are not met, it results in a loss of customers and orders	Midterm	Medium
		Net-Zero Emissions	Increased energetic expenditure & saving management costs	Long-term	High
	Technical Risks	Phase-out of Aging Air Compressors and Chillers	Assets are affected or scrapped, and procurement costs for energy-saving equipment increase	Short-term	Low
		Changes in customer behavior and requested NG (no good) products should be recallable and reworkable.	Product R&D expenses & operational costs increase	Short-term	Low
	Market Risks		Customer behaviors have change so that it increases operational costs.	Short-term	Medium

Risk Category		Item	Financial Impact	Impact Duration (Note 1)	Impact Level (Note 2)
Physical Risks	Acute	Rainstorm	Production impacted, revenue lost	Short-Term	High
		Rising Temperatures	Increased capital expenditure for energy-saving equipment and higher operating costs (e.g., increased water and electricity bills)	Short-Term	Medium
		Typhoons	Production impacted, revenue lost	Short-Term	Medium
	Chronic	Drought and Water Shortage	Production impacted, revenue lost	Midterm	Low

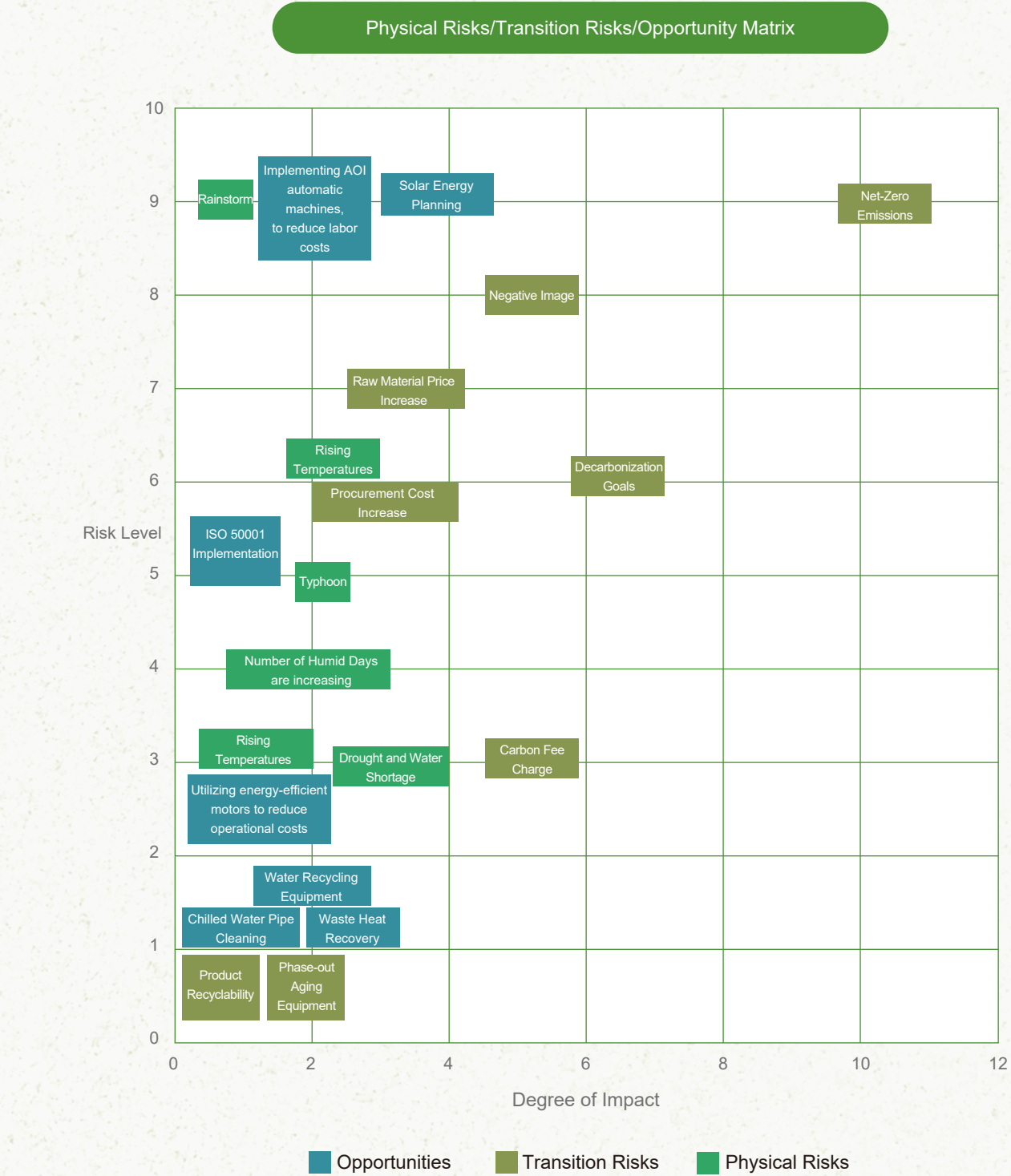
Note 1 Short-term is 1-3 years, Midterm is 4-10 years, Long-term is 10+ years.

Note 2 Low Risk: 1-3 points, Medium Risk: 4-6 points, High Risk: 7+ points (Given points are based on the degree of financial impact).

Opportunities	Item	Financial Impact	Impact Duration (Note 1)	Impact Level (Note 2)
Resource Efficiency	Water Recycling Equipment	Reduces water utilization costs and improves its rate	Short-Term	Low
	ISO 50001 Implementation	Reduces energy consumption costs	Short-Term	Medium
Energy Sources	Utilizing Energy-Efficient Motors	Reduces energy consumption costs	Short-Term	Low
	Waste Heat Recovery	Reduces energy consumption costs	Short-Term	Low
	Chilled Water Pipe Cleaning	Reduces energy consumption costs	Short-Term	Low
Product/Service	Scrap Material Recycling	Sells or recycles materials to reduce operating costs.	Short-Term	High

Note 1 Short-term is 1-3 years, Midterm is 4-10 years, Long-term is 10+ years.

Note 2 Low Risk: 1-3 points, Medium Risk: 4-6 points, High Risk: 7+ points (Given points are based on the degree of financial impact).



6.1.3 Scenario Analysis and Risk Mitigation Countermeasures

MAP, based on identified significant transition and physical risks, conducts climate scenario analysis referencing Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) information. The analysis results are incorporated into internal countermeasures and management.

Risks	Transition-Net Zero	
Emission Scenarios	IPCC SSP1-1.9	
Assessment Methods		Hypothetical Conditions
Forecasting it is required to purchase Green Electricity and Carbon Credit by initially estimating Greenhouse Gas Emission and costs towards Net Zero till 2050.		Referring to the IPCC's SSP1-1.9 low emission scenario, global temperatures can be controlled within 1.5°C by 2050, achieving the net-zero emissions goal.
Quantified results of risk impact upon financial performance		Management Methods and Strategic Planning
The estimated expenditure will impact MAP's revenue by 0.24%.		Installation of new green power facilities Purchase of green power certificates Phase-out ageing air compressors and chillers

Risks	Physical-Flood	
Emission Scenarios	IPCC AR5 RCP8.5	
Assessment Methods		Hypothetical Conditions
Forecasting the possibilities of sudden heavy rainfall caused by extreme climate events. And it may result in business interruptions, equipment damage, operating losses from replacement and repairs		Referencing TCCIP AR5 RCP8.5 scenario's future projections indicate an increase in annual maximum one-day precipitation amount (Rx1day) intensity. Rainfall intensity is expected to rise significantly due to escalating global warming. Extreme one-day downpour intensity is trending upwards. The most severe increase in Rx1day rainfall intensity is projected for the central region, with an increase of 40%, while an increase in heavy rainfall is significant across Taiwan.
Quantified results of risk impact upon financial performance		Management Methods and Strategic Planning
The estimated expenditure will impact MAP's revenue by 0.23%.		Increased premium for business interruption insurance.

Data referencing Estimation Report from TCCIP (Taiwan Climate Change Projection Information and Adaptation Knowledge Platform)

6.1.4 Metrics and Targets

To mitigate the environmental impact of its operations on the surrounding environment, MAP continuously promotes energy conservation, carbon reduction, water resource management, and waste reduction measures. These efforts aim to effectively enhance resource efficiency and move toward sustainable development goals.

GHG Management Targets and Timeline

To implement climate change governance, MAP has formulated the following plans in alignment with domestic and international carbon reduction requirements and corporate sustainability trends:

- 2024

Completed greenhouse gas inventory operations (including Scope 1 and Scope 2 emission sources) and obtained third-party greenhouse gas verification to ensure the credibility and transparency of the inventory results.
- 2029

Consolidated subsidiaries will complete third-party greenhouse gas verification to ensure the credibility and transparency of the inventory results.

Baseline Year and Reduction Target Settings

MAP established 2022 as the common baseline year for environmental performance improvement, with an intensity of 7.2 metric tons per million NTD of revenue, and set the following quantitative reduction targets for key environmental indicators:

- Scope 1 and Scope 2 Greenhouse Gas Emissions: Achieve an annual reduction of 1% starting in 2027.
- Purchased Electricity Consumption: Achieve a 1% reduction by 2030.
- Water Consumption: Reduce water intensity by 1% compared to the baseline year by 2030.
- Waste Generation: Reduce waste intensity by 1% compared to the baseline year by 2030.

The aforementioned targets will be progressively implemented through strategies such as energy management, water use efficiency enhancement, waste recycling, and process improvements, steadily realizing MAP's environmental management vision.

6.2 GHG Management

6.2.1 Greenhouse Gas Inventory Policy

MAP, in accordance with ISO 14064-1:2018 standards, primarily outlines its greenhouse gas inventory management information. Through the inventory process and its results, MAP accurately monitors its greenhouse gas emissions and actively commits to future reduction initiatives, thereby fulfilling its responsibility as a member of the global community in mitigating global warming trends.

The organizational boundary is defined using the operational control approach, meaning that the facilities managed or under MAP's operational control account for 100% of greenhouse gas emissions and removals. The inventoried greenhouse gases primarily include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs). The base year is 2022, and it is the year for Category 1 to 6 inventory and third-party verification, conducted according to ISO 14064:2018.

Greenhouse gas emissions equivalents for 2025 are shown in Table 1, and the inventory log is listed in Table 2. Third-party verification was completed on April 9 and April 16, 2026, with a total emission of 9,455.4349 metric tons CO₂e.

Greenhouse Gas Emissions Equivalents Statistical Table		
Gas Type	Emissions Equivalents (metric tons CO ₂ e)	Percentage
CO ₂	9307.0972	98.43%
CH ₄	83.7330	0.89%
N ₂ O	0.7135	0.01%
HFCs	63.8912	0.68%
PFCS	0	0.00%
SF6	0	0.00%
NF ₃	0	0.00%
Sum	9455.4349	100.00%

Greenhouse Gas (GHG) Inventory				
Category	2024		2025	
	Emissions (metric tons CO ₂ e)	Percentage	Emissions (metric tons CO ₂ e)	Percentage
Category 1: Direct GHG emissions and removals				
1.1 Stationary Emissions	1,433.6375	15.382%	1,218.2471	12.884%
1.2 Mobile Emissions	6.1264	0.066%	5.9235	0.063%
1.3 Process Emissions	1.8306	0.020%	1.7270	0.018%
1.4 Fugitive Emissions	192.3889	2.064%	146.9928	1.555%
1.5 Direct Emissions & Removals from Land Use Conversion.	None			
Category 2: Indirect GHG emissions from imported energy				
2.1 Externally Purchased Electricity	5,755.548	61.752%	5,802.2515	61.364%
2.2 Externally Purchased Energy	None		None	
Category 3: Indirect GHG emissions from transportation				
3.1 Upstream Transportation	0.2694	0.003%	230.7158	2.440%
3.2 Downstream transportation	412.3325	4.423%	323.0281	3.416%
3.3 Employee Transportation	130.5319	1.401%	156.3107	1.653%
3.4 Customer and Visitor Transportation	None		None	
3.5 Business Travel	20.1475	0.216%	26.0624	0.276%
Category 4: Indirect GHG emissions from products used				
4.1 Upstream Emissions from Purchased Goods	1,181.4659	12.676%	1,356.3069	14.344%
4.2 Upstream Emissions from Capital Goods	68.4649	0.735%	61.9935	0.656%
4.3 Waste Disposal	117.6318	1.262%	125.8756	1.331%
4.4 Rental use of Upstream Assets	None		None	
4.5 Purchased Services	None		None	
Category 5: Indirect GHG emissions from the use of products				
5.1 Downstream Processing of Products	None		None	
5.2 Product Use and Exhaust Gases	None		None	
5.3 Downstream Leased Assets	None		None	
5.4 Franchises	None		None	
5.5 Investment Operations	None		None	
Category 6: Indirect GHG emissions from other sources				
6.1 Others	None		None	
Total	9,320.3753	100%	9,455.4349	100%

6.2.2 Direct Greenhouse Gas Emissions (Category 1)

MAP's total direct greenhouse gas emissions equivalents (Scope 1) for 2025 were 1, 372.8904 metric tons CO2e, accounting for 14.52% of total emissions. The primary source of these emissions comes from stationary sources, primarily CO2 emissions from the boiler system, accounting for 88.73%.

MAP's greenhouse gas emission calculations primarily using the "emission factor method." The emission factors are mainly sourced from the coefficients in the guidance published by the Intergovernmental Panel on Climate Change (IPCC) in 2021. Calculations were also performed using the "Greenhouse Gas Emission Factor Management Table (Version 6.0.4, 108/6)" from the Mandatory Greenhouse Gas Reporting System, Climate Change Administration Ministry of Environment of Executive Yuan's.

Greenhouse Gas Emissions Equivalents Statistical Table (Category 1)		
Gas Type	Emission Equivalents (Metric tons CO ₂ e)	Percentage of Total Emissions (%)
CO ₂	1224.5528	89.20%
CH ₄	83.7330	6.10%
N ₂ O	0.7135	0.05%
HFCS	63.8912	4.65%
Category 1 Greenhouse Gas Emissions Equivalents	1372.8904	100%

The quantification formula is as follows:

GHG CO2e = Usage × Emission Factor × Global Warming Potential (GWP) from IPCC 2021 AR6

Other methods for calculating coefficients:

Referring to the "Greenhouse Gas Emission Factor Management Table (Version 6.0.4, 108/6)" from the Mandatory Greenhouse Gas Reporting System, Climate Change Administration Ministry of Environment of Executive Yuan's.

The Ministry of Economic Affairs' (MOEA) Energy Administration's announcement on June 2, 2026, regarding the electricity emission factors for 2025.

6.2.3 Energy Indirect Greenhouse Gas Emissions (Category 2)

The energy indirect greenhouse gas emissions equivalents (Category 2) for the year 2025 were 5,802.2515 metric tons of CO₂e, accounting for 61.36% of the total emissions. The primary indirect emission source is externally purchased electricity, all of which is sourced from Taiwan Power Company.

Greenhouse Gas Emissions Equivalents Statistical Table (Category 2)	
Emissions Equivalents	Percentage of Total Emissions
5,802.2515	61.36

MAP converted its self-recorded electricity data, and the data has undergone third-party verification. The quantification formula is as follows:

Purchased Electricity CO₂ Equivalents = (Electricity Consumption × Electricity Emission Factor × 1)

The Energy Administration's announced electricity emission factor for 2025 = 0.474 kg CO₂e / kWh

1-4 Other Indirect Greenhouse Gas Emissions (Category 3 to 6)

This emission source is primarily owned or controlled by other companies. After establishing the materiality principle for indirect emissions in accordance with ISO 14064-1:2018, MAP has prioritized the inventory and calculation of other indirect greenhouse gas emissions. For the year 2025, the other indirect greenhouse gas emissions (Categories 3-6) were 2,280.2930 metric tons of CO₂e, representing 24.12% of the total emissions.

6.2.4 Greenhouse Gas Emission Intensity

Year	Revenue (Millions)	Emissions Equivalents (metric tons CO ₂ e)	Emission Intensity (metric tons CO ₂ e /revenue)
2023	1,046	7,509.9721	7.19
2024	1,440	9,320.3753	6.47
2025	1,535	9,455.4349	6.16

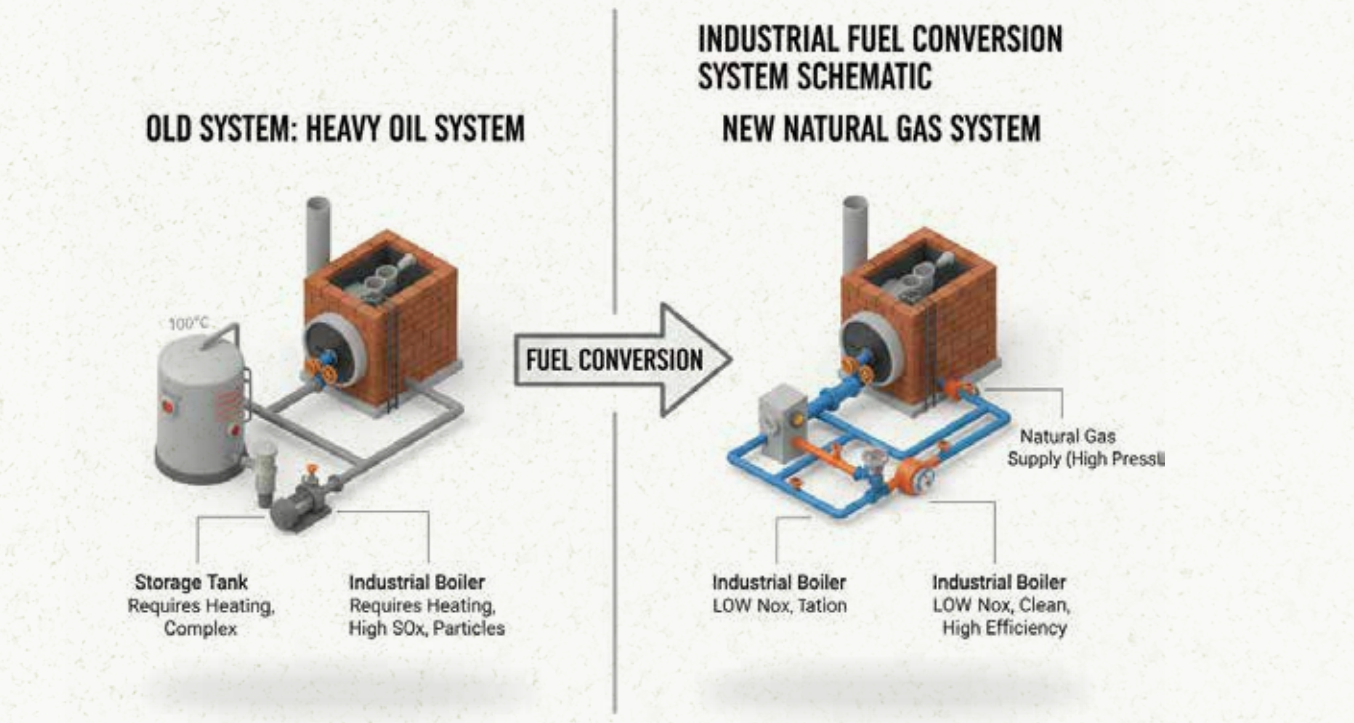
6.2.5 Greenhouse Gas Reduction

In 2025, greenhouse gas emissions were attributable to: roughly 24.12% from assets owned or controlled by other companies (Categories 3-6), 61.36% from purchased electricity (Category 2), and 14.52% from direct emissions (Category 1).

To fulfill its commitment to greenhouse gas (GHG) reduction, MAP implemented the ISO 50001 Energy Management System in 2024 to strengthen its energy management mechanisms. Energy-saving improvements were carried out for major energy-consuming equipment, including modifications to air compressor pipelines and deep cleaning of chillers pipelines. As a result of these initiatives, MAP achieved a 4.8% reduction in GHG emission intensity (metric tons CO₂e per million in revenue) in 2025 compared to 2024.

6.2.6 Air Pollution Control

MAP's process gas emissions primarily originate from boiler combustion. To improve energy utilization efficiency, MAP introduced natural gas in September 2019, replacing boiler fuel oil. This change, based on providing the same heat value while producing lower carbon dioxide emissions, not only reduces CO₂ emissions by approximately 39.7% annually but also significantly reduces the possibility of nitrogen oxide (NOx) emissions from combustion.



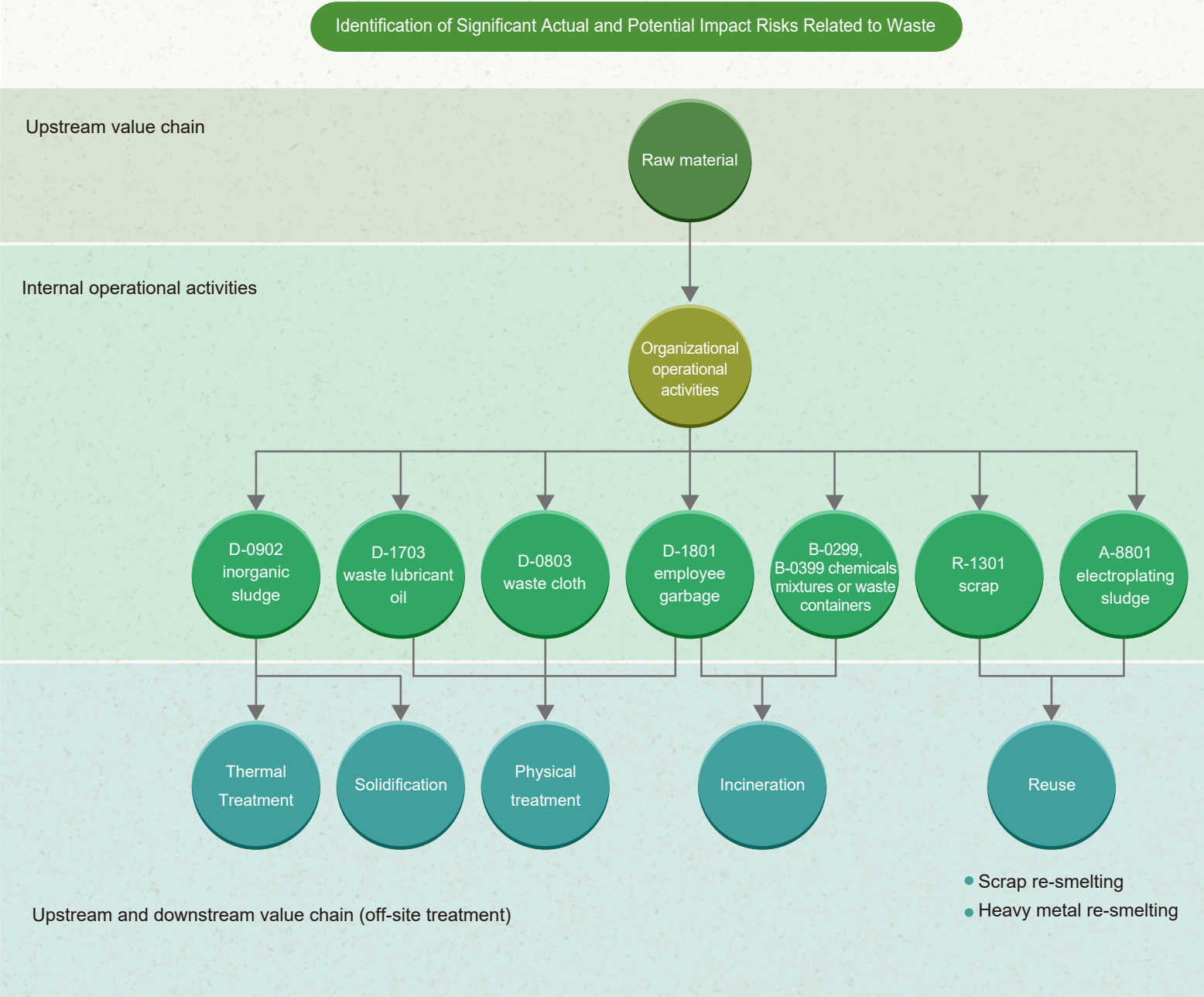
Fuel Switch from Heavy Fuel Oil to Natural Gas Achieves a 39.7% Reduction in Carbon Emissions

NOx Emission Intensity			
Pollutant Type	2023	2024	2025
Emission (KG)	736.56	1,025	1,016.92
Individual Revenue (Million NTD)	1,045	1,440	1,535
Emission Intensity	0.7	0.71	0.66

6.3 Waste Management

6.3.1 Waste Generation and Significant Waste-related Impacts

In the company's operations, MAP has established waste management procedures in accordance with the Waste Disposal Act to identify significant actual and potential impact risks associated with MAP's waste. MAP adheres to environmentally friendly waste code classification and enhances waste recycling and reuse, aiming to minimize waste generation, seek opportunities for waste recycling and reuse, reduce environmental burden, and promote eco-friendliness, with the goal of sustainable corporate development. All waste must be properly classified and handled, with thorough removal and processing. All waste is managed by qualified disposal and treatment vendors, reported online in accordance with waste management regulations, and unannounced audits and tracking of waste vendors are conducted annually to ensure proper waste handling and reduce the risk of improper disposal. If any misconduct or illegal activities are discovered with the waste disposal and treatment vendors, MAP will immediately cease cooperation and replace the vendors. The external removal volume and self-processed volume of waste for 2025 are shown in the table below. There were no waste leaks in 2025.



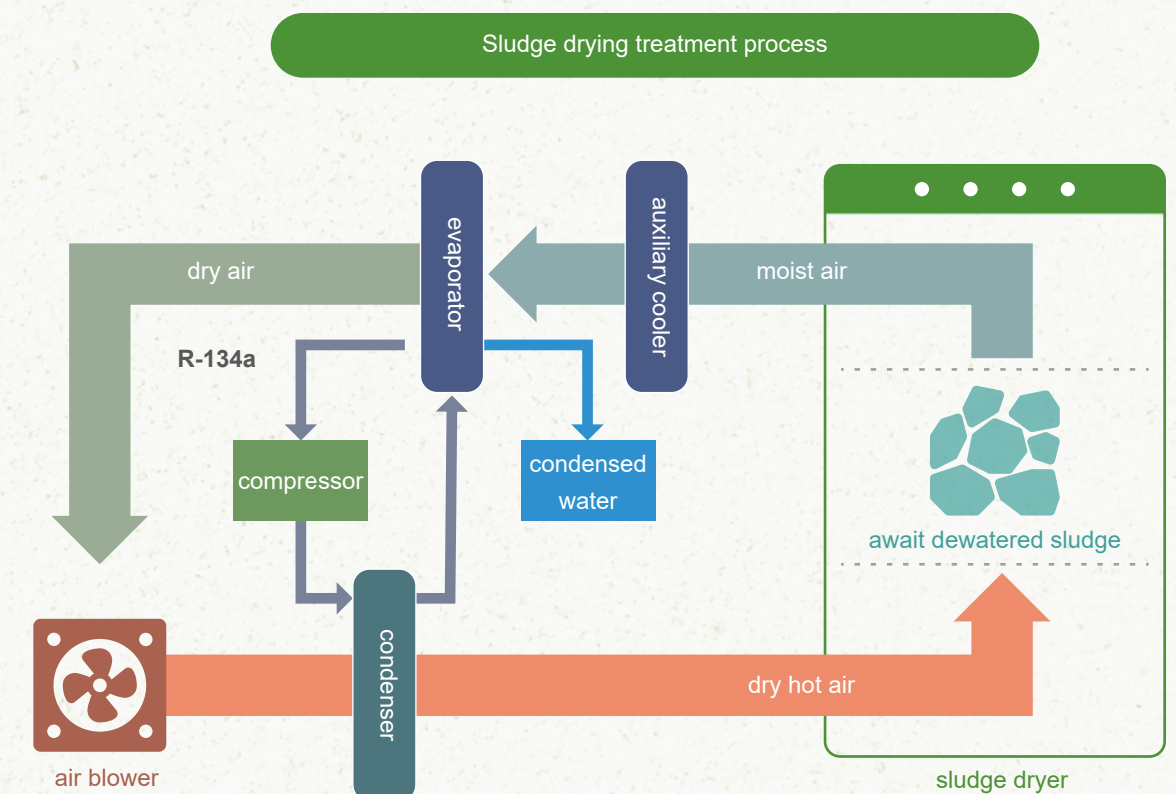
Waste Generation Volume					
Category	Category	Treatment	2023	2024	2025
Non-hazardous Industrial Waste	D-0902 inorganic sludge	thermal	87.44	39.55	0
		solidification	15.40	130.06	114.96
	D-1703 waste lubricant oil	physical	6.15	9.53	7.91
	D-0803 waste cloth	physical	6.66	20.88	22.42
	D-1801 employee garbage	incineration	10.46	60.25	34.85
		physical	68.15	37.7	54.96
	R-1301 Scrap	reuse	2,544.88	4,833.39	5,270.23
Subtotal			2,739.14	5,131.36	5,505.33
Hazardous Industrial Waste	B-0299, B-0399 chemicals mixtures or waste containers	incineration	0.16	0	0.07
	A-8801 electroplating sludge	reuse	91.94	96.08	111.08
Subtotal			92.1	96.08	111.15
Total Waste Generation			2,831.24	5,227.44	5,616.48
Recycling Percentage (%)			93.1%	94.3%	95.8%
Waste Intensity (Waste Generation (Tons) / Revenue (Million))			2.9	3.63	3.66

Note 1 All waste treatment is outsourced and processed off-site

Note 2 Adjustment of Recycling Ratio Calculation (2023–2024)

6.3.2 Waste Reduction Measures

MAP's manufacturing process is a fully integrated production line, encompassing tooling design, stamping, surface electroplating, cleaning, and cleanroom inspection and packaging. Waste generated at each stage is managed in accordance with its respective waste code classification. Among these, for hazardous industrial waste such as electroplating sludge, MAP aims to maximize the recycling and reuse of this waste to reduce environmental impact and promote environmental friendliness. In addition to entrusting waste removal and treatment to licensed contractors issued by the Environmental Protection Administration for backend processing, MAP opts for the reuse of hazardous sludge (A-8801). Valuable metals are extracted from the sludge to be used as a combustion additive in furnaces. Furthermore, the company has deployed sludge dryers to reduce the moisture content of the sludge, resulting in a 50% decrease in sludge output and achieving source reduction of waste.



6.4 Water Resources Management

Material Topic	Water Resources Management
Significance to the Company	In response to rigorous environmental protection challenges, Min Aik actively aligns with government policies and will fully implement a biological treatment system in 2026. Through technological upgrades, we not only expand wastewater treatment efficiency but also strive to optimize effluent water quality, taking concrete actions to reduce environmental impact and contribute to safeguarding the green earth.
Policy / Commitment	EHS&E Policy: Compliance with regulations, continuous improvement, risk mitigation, implementation of education, consultation and communication, energy conservation and carbon reduction, and health promotion.
Short-Term Targets (Within 2 years)	Annual wastewater recycling > 10,000 metric tons.
Medium- to Long-Term Targets (Medium-term: 3–5 years; Long-term: 5–7 years)	Explore water-saving solutions and continuously manage the efficient use of water resources.
Resources Invested & Concrete Actions	Capture low-pollution wastewater from the ultrapure water (UPW) system's regeneration wastewater, subject it to ultrafiltration (UF) membrane filtration, and reuse it as a water source for the UPW system.
Current Year Performance Outcomes	Total water withdrawal in 2025 reached 244.8 megaliters (ML), representing a 5.4% decrease compared to the previous year.
Responsible Department / Grievance Contact	Environmental Engineering Department / ad@mapi.com.tw

With the intensification of extreme weather in recent years, uneven global rainfall distribution has become the new normal. The frequency and severity of torrential rains, droughts, and floods have continuously broken historical records, impacting not only domestic water supply but also increasing supply chain volatility and operational disruption risks for enterprises. Consequently, water resource risk management has emerged as an unignorable issue in corporate operations.

To assess whether MAP's operational sites face water risks, in 2025 we utilized the World Resources Institute's (WRI) Aqueduct Water Risk Atlas online tool to conduct water stress analyses for each operational site. The assessment results indicate that MAP is not located in a high water-stress region. Moving forward, we will continue to track and evaluate water stress year by year to prevent our water usage from causing potential impacts on local communities and ecosystems.

6.4.1 Water Withdrawal, Water Consumption, and Water Discharge

MAP's water withdrawal originates from third-party municipal water suppliers, with process water serving as the primary water source. Due to product quality requirements, the manufacturing process necessitates a significant amount of rinsing water, with process water accounting for approximately 85% of total water consumption. In 2025, total water withdrawal reached 244.8 megaliters (ML), representing a 5.4% decrease compared to the previous year.

Metric (Megaliters, ML)	Total Water Withdrawal	Total Water Discharge	Total Water Consumption
2023	198.2	193.5	4.7
2024	258.6	242.9	15.7
2025	244.8	230.0	14.8

Wastewater Discharge Standards and Monitoring Values (Past Three Years)				
Inspection Item	Guanyin Industrial Park Sewerage System Discharge Standard (ppm)	2023	2024	2025
		Annual Average Monitoring Value (ppm)	Annual Average Monitoring Value (ppm)	Annual Average Monitoring Value (ppm)
Suspended Solids (SS)	480	11.55	20.65	20.85
Chemical Oxygen Demand (COD)	560	85.7	79.05	115.85
Anionic Surfactants	10	0.145	0.195	0.23
Ammonia Nitrogen	75	9.84	0.435	9.235
Cyanide	1	0	0.092	0.068
Copper (Cu)	1.5	0.015	0.035	0.11
Nickel (Ni)	0.7	0.01	0	0.215
Lead (Pb)	0.5	0	0	0
Zinc (Zn)	3.5	0	0	0
Cadmium (Cd)	0.02	0	0	0
Total Chromium (Cr)	1.5	0	0	0.035
Mercury (Hg)	0.005	0	0	0.0008
Arsenic (As)	0.35	0	0	0
Nitrate Nitrogen	50	0.61	4.07	4.375
Fluoride	15	0.175	0.35	1.365

7

Appendix

- 7.1 GRI Content Index
- 7.2 SASB Sustainability Accounting Standards
- 7.3 Climate-Related Information of Listed Companies
- 7.4 TCFD Climate-Related Financial Disclosures



7.1: GRI Content Index

Statement of use	Min Aik Precision Industrial Co., Ltd. has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025.				
GRI used	GRI 1: Foundation 2021				
Applicable GRI industry	As our company belongs to the electronic components industry, and the GRI Sector Standards have not yet established relevant sector-specific standards for this industry				
Topic	Disclosure Item	Item Description	Chapter/Section	Page	Reason for Omission / Necessary Explanation
GRI 2: General Disclosures 2021					
The organization and its reporting practices	2-1	Organizational details	2.1 Company Profile	33	
	2-2	Entities included in the organization's sustainability reporting	About This Report / Reporting Boundary and Scope	05	
	2-3	Reporting period, frequency and contact person	About This Report / Publication Frequency / Feedback	08	
	2-4	Restatements of information	About This Report / Reporting Boundary and Scope	05	
	2-5	External assurance	About This Report/ Preparation Basis and Information Verification Methods	06	
Activities and workers	2-6	Activities, value chain and other business relationships	2.1 Company Profile / Upstream, Midstream, and Downstream Position Map of the Overall Industry Chain	35	
	2-7	Employees	5.2.1 Employee Statistics	81	
	2-8	Workers who are not employees	5.2.1 Employee Statistics	81	
Governance	2-9	Governance structure and composition	2.1 Company Profile 3.1.1 Board of Directors	33 42	
	2-10	Nomination and selection of the highest governance body	3.1.1 Board of Directors	42	
	2-11	Chair of the highest governance bod	3.1.1 Board of Directors / Avoiding Conflicts of Interest	46	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainability Promotion Organization 3.3 Risk Management	17 57	
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainability Promotion Organization	17	
	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainability Promotion Organization	17	
	2-15	Conflicts of interest	3.1.1 Board of Directors / Avoiding Conflicts of Interest	46	
	2-16	Communication of critical concerns	3.1.1 Board of Directors / Communication of Critical Concerns	47	

Statement of use	Min Aik Precision Industrial Co., Ltd. has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025.				
GRI used	GRI 1: Foundation 2021				
Applicable GRI industry	As our company belongs to the electronic components industry, and the GRI Sector Standards have not yet established relevant sector-specific standards for this industry				
Topic	Disclosure Item	Item Description	Chapter/Section	Page	Reason for Omission / Necessary Explanation
GRI 2: General Disclosures 2021					
Governance	2-17	Collective Intelligence of the highest governance body	3.1.1 Board of Directors / Board of Professional Development and Collective Intelligence	48	
	2-18	Evaluation of the performance of the highest governance body	3.1.1 Board of Directors / Board Performance Evaluation	47	
	2-19	Remuneration policies	3.1.2 Functional Committees	50	
	2-20	Process to determine remuneration	3.1.2 Functional Committees	50	
	2-21	Annual total compensation ratio	3.1.2 Functional Committees	50	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	Chairman's message	03	
	2-23	Policy commitments	3.1.4 Business Ethics 5.1 Human Rights Protection	55 79	
	2-24	Embedding policy commitments	3.1.4 Business Ethics 5.1 Human Rights Protection	55 79	
	2-25	Processes to remediate negative impacts	1.3 Stakeholder Communication 3.1.4 Business Ethics 5.1 Human Rights Protection	20 55 79	
	2-26	Mechanisms for seeking advice and raising concerns	1.3 Stakeholder Communication 3.1.4 Business Ethics 5.1 Human Rights Protection	20 55 79	
	2-27	Compliance with laws and regulations	3.2 Regulatory Compliance	56	
	2-28	Membership of associations	2.2 External Initiatives and Trade Association Participation	38	
	2-29	Approach to stakeholder engagement	1.3 Stakeholder Communication	20	
Stakeholder engagement	2-30	Collective bargaining agreements	5.5 Labor-Management Relations	97	Not applicable. The company has not established a labor union nor signed collective bargaining agreements with employees. Instead, two-way communication is maintained through quarterly labor-management meetings, and labor-management relations remained harmonious during the reporting period.

Topic	Disclosure Item	Item Description	Chapter/Section	Page	Reason for Omission / Necessary Explanation
GRI 3: Material Topics 2021					
Material Topics	3-1	Process to determine material topics	1.4 Identification of Material Topics	23	
	3-2	List of material topics	1.4 Identification of Material Topics	23	
Economic					
Economic Performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.4 Operating Performance	58	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	3.4 Operating Performance	58	
	201-2	Financial implications and other risks and opportunities due to climate change	6.1 Response to Climate Change	115	
	201-3	Defined benefit plan obligations and other retirement plans	5.3 Compensation and Benefits	87	
Market Presence					
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.3 Compensation and Benefits	87	
	202-2	Proportion of senior management hired from the local community	5.2.1 Employee Statistics	81	
Procurement Practices					
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	4.1 Supply Chain Context	71	
Customer Relations					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.6 Customer Relations	62	
Environmental					
Water and Effluents					
GRI 3: Material Topics 2021	3-3	Management of material topics	6.4 Water Resources Management	131	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	6.4 Water Resources Management	131	
	303-2	Management of water discharge-related impacts	6.4 Water Resources Management	131	
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	6.4 Water Resources Management	131	
	303-4	Water discharge	6.4 Water Resources Management	131	
	303-5	Water consumption	6.4 Water Resources Management	131	

Topic	Disclosure Item	Item Description	Chapter/Section	Page	Reason for Omission / Necessary Explanation
Emissions					
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	6.2.2 Direct Greenhouse Gas Emissions	124	
	305-2	Energy indirect (Scope 2) GHG emissions	6.2.3 Energy Indirect Greenhouse Gas Emissions	125	
	305-3	Other indirect (Scope 3) GHG emissions	6.2.1 Greenhouse Gas Inventory Policy	122	
	305-4	GHG emissions intensity	6.2.4 Greenhouse Gas Emission Intensity	125	
	305-5	Reduction of GHG emissions	6.2.5 Greenhouse Gas Reduction	126	
	305-6	Emissions of ozone-depleting substances (ODS)	Not applicable / No such substances		
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6.2.6 Air Pollution Control	126	
Waste					
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impact	6.3.1 Waste Generation and Significant Waste-Related Impacts	127	
	306-2	Management of significant waste-related impacts	6.3.1 Waste Generation and Significant Waste-Related Impacts	127	
GRI 306: Waste 2020	306-3	Waste generated	6.3.1 Waste Generation and Significant Waste-Related Impacts	127	
	306-4	Waste diverted from disposal	6.3.2 Waste Reduction Measures	130	
	306-5	Waste directed to disposal	6.3.1 Waste Generation and Significant Waste-Related Impacts	127	

Topic	Disclosure Item	Item Description	Chapter/Section	Page	Reason for Omission / Necessary Explanation
Supplier Environmental Assessment					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.1 Supply Chain Context	71	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.1.1 Supplier Selection Criteria	73	
	308-2	Negative environmental impacts in the supply chain and actions taken	4.1.2 Supply Chain Management Regulations	73	
			4.1.3 Supply Chain Risk Assessment	73	
			4.2.3 Environmental Protection and Green Sustainability	75	
			4.2.4 Annual / Unscheduled Supplier Audit Management	75	
Social (including Human Rights)					
Employment					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.2.1 Employee Statistics	81	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Compensation and Benefits	87	
	401-3	Parental leave	5.3 Compensation and Benefits	87	
	Remuneration	Disclosure of the number of full-time employees who are not executives, the average and median employee compensation, and the differences compared to the previous year	5.3 Compensation and Benefits	87	
Labor/Management Relations					
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.5 Labor-Management Relations	97	
Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	5.6 Safe and Healthy Workplace	98	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.6.1 Occupational Health and Safety System	99	
	403-2	Hazard identification, risk assessment, and incident investigation	5.6.2 Hazard Identification and Risk Assessment Management	99	
			5.6.3 Incident Investigation and Handling	100	
	403-3	Occupational health services	5.6.4 Health and Safety Workplace	101	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.6.6 Worker Participation, Consultation, and Communication on Occupational Health and Safety	105	

Topic	Disclosure Item	Item Description	Chapter/Section	Page	Reason for Omission / Necessary Explanation
Occupational Health and Safety					
GRI 403: Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	5.6.5 Crisis and Emergency Response Strategies	101	
	403-6	Promotion of worker health	5.6.7 Healthcare	107	
			5.6.8 Maternal Health Protection Plan	107	
			5.6.10 Health Promotion and Management	111	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.6.5 Crisis and Emergency Response Strategies	101	
			5.6.9 Prevention of Ergonomic Hazards and Abnormal Workloads	108	
			Prevention of Unlawful Infringements	110	
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	5.6.1 Occupational Health and Safety System	99	
	403-9	Work-related injuries	5.6.3 Incident Investigation and Handling	100	
	403-10	Work-related ill health	5.6.3 Incident Investigation and Handling	100	
Training and Education					
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.4 Talent Development	94	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.4 Talent Development / Career Development Plan	96	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Compensation and Benefits	87	
Diversity and Equal Opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1.1 Board of Directors	42	
			5.2.1 Employee Statistics	81	
	405-2	Ratio of basic salary and remuneration of women to men	5.3 Compensation and Benefits	87	
Non-discrimination					
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.1.1 Non-Discrimination	80	

7.2 SASB Sustainability Accounting Standards

SASB Index: Electrical & Electronic Equipment

Disclosure Topics & Code	Accounting Metrics	Information Type/Unit	Chapter/Section	Page
Energy Management				
RT-EE-130a.1	① Total energy consumed ② Percentage grid electricity ③ Percentage renewable	quantified (GJ) %	① 11,930,400 KWH ② 95% grid electricity ③ No utilizing renewable energy.	
Hazardous Waste Management				
RT-EE-150a.1	① Amount of hazardous waste generated ② percentage recycled	quantified metric ton %	① 111.15 metric tons ② 99.93%	
RT-EE-150a.2	① Number and aggregate quantity of reportable spills ② quantity recovered*	quantified quantity kg	① No incidents of leakage occurred in 2025. ② As no leakage incidents occurred in 2025, no recovery plan was implemented.	
Product Safety				
RT-EE-250a.1	① Number of recalls issued ② Total units recalled**	quantified quantity	No recalled incidents occurred.	
RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	quantified Reporting currency	No recalled incidents occurred.	
Product Lifecycle Management				
RT-EE-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances (EX Material Declaration of Electrical and Electronic Products-RoHS, REACH)	quantified %	MAP does not produce any product that contains IEC 62474 declarable substances.	
RT-EE-410a.2	Percentage of eligible products, by revenue, certified to an energy efficiency certification	quantified % of revenue	MAP does not have any product that is eligible for EPEAT registration.	
RT-EE-410a.3	Revenue from renewable energy-related and energy efficiency-related products	quantified Reporting currency	MAP does not have any product or revenue as mentioned earlier.	

Topic	Disclosure Item	Item Description	Chapter/Section	Page	Reason for Omission / Necessary Explanation
Child Labor					
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	5.1 Human Rights Protection	79	
Forced or Compulsory Labor					
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1 Human Rights Protection	79	
Supplier Social Assessment					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.1 Supply Chain Context	71	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.1.1 Supplier Selection Criteria	73	
	414-2	Negative social impacts in the supply chain and actions taken	4.1.2 Supply Chain Management Regulations	73	
			4.1.3 Supply Chain Risk Assessment	73	
			4.2.1 Realization of Human Rights Values	74	
			4.2.2 Working Environment Safety and Labor Dignity	75	
			4.2.4 Annual / Unscheduled Supplier Audit Management	75	
Customer Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.5 Product Quality and Safety	60	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.5 Product Quality and Safety	60	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.5 Product Quality and Safety	60	

Disclosure Topics & Code	Accounting Metrics	Information Type/Unit	Chapter/Section	Page
Materials Sourcing				
RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	n/a	4.1.3 Supply Chain Risk Assessment	73
Business Ethics				
RT-EE-510a.1	Description of policies and practices for prevention of: ① corruption and bribery and ② anti-competitive behavior	n/a	3.1.4 Business Ethics	55
RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	quantified reporting currency	3.1.4 Business Ethics	55
RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	quantified reporting currency	3.1.4 Business Ethics	55

Activity Metrics				
	Code	Information Type/Unit	Chapter/Section	Page
Total output	RT-EE-000ANumber of units produced by product category The categories encompass energy production, energy transmission, and electronic devices for illuminating and climate control within indoor environments.	quantified	2025 Output: Stamped Components for Hard Disk Drives: 121,663 thousand PCS Electronic Stamped Components: 13,116 thousand PCS	

7.3 Climate-Related Information of Listed Companies

Item	Implementation Status
① Describe the board's & management's oversight and governance of climate-related risks and opportunities.	6.1.1 Sustainability and Climate Governance
② Describe how climate-related risks and opportunities identified affect the business, strategy, and financial planning (short, medium, and long term).	6.1.2 Climate Change Risk Identification
③ Describe the financial impacts of extreme weather events and transition actions.	6.1.2 Climate Change Risk Identification
④ Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management framework.	6.1.2 Climate Change Risk Identification
⑤ If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and primary financial impacts used.	6.1.3 Scenario Analysis and Risk Countermeasures
⑥ If a transition plan is in place to manage climate-related risks, describe the plan content, including the metrics and targets used to identify and manage physical and transition risks.	6.1.3 Scenario Analysis and Risk Countermeasures
⑦ If internal carbon pricing is used as a planning tool, describe the basis for price determination.	Not yet adopted
⑧ If climate-related targets are set, describe the covered activities, GHG emission scopes, planning timeline, annual progress, etc.; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve targets, describe the source and quantity of carbon credits offset or the number of RECs.	6.1.4 Metrics and Targets
⑨ Greenhouse gas inventory and assurance status.	Detailed in the explanation below

7.3.1 Greenhouse Gas (GHG) Inventory and Assurance Status for the Past Two Years

GHG Inventory Information

Specify GHG emissions (metric tons CO₂e), intensity (metric tons CO₂e/ NTD million), and data coverage for the past two years.

MAP Response:

Content		Unit	2024	2025
Scope 1 Direct GHG Emissions	(Category 1: Direct GHG emissions)	Carbon Dioxide Equivalent (tCO ₂ e)	1,633.9834	1,372.8904
Scope 2 Energy Indirect GHG Emissions	(Category 2: Indirect GHG emissions from imported energy)		5,755.548	5,802.2515
Scope 3 Other Indirect GHG Emissions	(Categories 3–6: Other indirect GHG emissions)		1,930.8439	2,280.2930
Total GHG Emissions		tCO ₂ e	9,320.3753	9,455.4349
Revenue		NTD Million	1,440	1,535
GHG Emission Intensity		tCO ₂ e/ NTD Million	6.47	6.16

GHG Verification and Assurance Status

Specify the assurance status for the past two years, including the scope of assurance, assurance provider, assurance standards applied, and assurance opinion.

MAP Response:

The company completed third-party verification of its 2025 greenhouse gas (GHG) inventory on April 9 and April 16, 2026. The verification was conducted by AFNOR Asia Ltd. in accordance with the ISO 14064-1:2018 and ISO 14064-3:2019 standards, resulting in an unmodified verification opinion. Total GHG emissions for 2025 were 9,455.4349 tCO₂e

7.3.2 GHG Reduction Targets, Strategies, and Action Plans

Specify the base year and relevant baseline data, GHG reduction targets, strategies, concrete action plans, and progress toward achieving reduction targets.

MAP Response:

MAP has established 2022 as the common baseline year for environmental performance improvements, with a baseline GHG intensity of 7.2 metric tons CO₂e per NTD million in revenue. The company has defined quantitative reduction targets for the following key environmental indicators:

- Scope 1 and Scope 2 GHG Emissions: Reduce emissions by 1% annually starting in 2027.
- Purchased Electricity Consumption: Achieve a 1% reduction by 2030.
- Water Consumption: Reduce water intensity by 1% compared to the baseline year by 2030.
- Waste Generation: Reduce waste intensity by 1% compared to the baseline year by 2030.

7.4 TCFD Climate-Related Financial Disclosures

4 Aspects	Recommended Disclosures	Chapter
Governance	1 Describe the board's oversight of climate-related risks and opportunities. 2 Describe management's role in assessing and managing risks and opportunities.	6.1.1 Sustainability and Climate Governance
Strategy	1 Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term. 2 Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. 3 Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	6.1.2 Climate Change Risk Identification
Risk Management	1 Describe the organization's processes for identifying and assessing climate-related risks. 2 Describe the organization's processes for managing climate-related risks. 3 Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	6.1.2 Climate Change Risk Identification 6.1.3 Scenario Analysis and Risk Mitigation Countermeasures
Metrics and Targets	1 Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. 2 Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks. 3 Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	6.1.4 Metrics and Targets



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