

2024

MAP Min Aik Precision Industrial Co., Ltd.  
Sustainability Report



Environmental . Social . Governance



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# Summary of the Report

In 2024, Min Aik Precision Industrial Co. (MAP) is proud to publish its inaugural Sustainability Report. This report adopts international sustainability standards, including those established by the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD) framework, and the Sustainability Accounting Standards Board (SASB). Moving forward, the annual sustainability report will serve as a crucial tool for MAP's internal management of Environmental, Social, Governance (ESG) performance. It will provide transparent disclosures of our medium and long-term strategies, implementation methods and performance outcomes, as we work together with stakeholders to build a sustainable future.

Looking ahead, MAP will continue to regularly release sustainability reports to communicate operational outcomes to all stakeholders, actively listening to and responding to their feedback, and continuously improving and refining its practices in pursuit of our long-term corporate vision of sustainable operations.

The "2024 Min Aik Precision Sustainability Report" (hereafter referred to as "this report") is prepared and edited by the Sustainability Development Committee of Min Aik Precision Industrial Co., Ltd. (hereafter referred to as "MAP"). This report provides comprehensive information on MAP's corporate governance, employee and social care, environmental protection policies and systems. The report also addresses key topics and information of concern to stakeholders that significantly impact MAP's operations, covering the three main aspects: Economy, Environment and Social (Including human rights)

## Boundaries and Scope of the Report

The report period for this document is from January 1, 2024, to December 31, 2024. This report outlines MAP's corporate sustainability strategies, implementation outcomes and performance during this period. It addresses the key issues of concern to stakeholders and highlights MAP's accomplishments across the three core dimensions of Economy, Environment and Social (including Human Rights). As MAP's inaugural sustainability disclosure, the reporting boundary is limited to Min Aik Precision Industrial Co., Ltd. Financial data primarily refers to the publicly disclosed consolidated financial reports. However, environmental and human rights-related indicators are restricted to MAP's operations in Taiwan and do not include overseas subsidiaries in Singapore and China. Moving forward, we aim to gradually expand the report's boundaries in the future to align more closely with the boundaries of our financial reporting.

All data in this report was compiled collaboratively by MAP's Sustainable Development Committee, collaborating with departments such as Finance, Accounting, Human Resources, General Affairs, Environment and Safety, Development, Procurement, Quality Assurance, Sales, Audit, Investor Relations, MIS, and Operations Management.

Relevant financial information included in the company's annual report has been audited and certified by KPMG Taiwan. Environmental management, occupational health and safety and greenhouse gas emissions data are verified through annual third-party certifications under ISO 14001, ISO 45001, and ISO 14064-1 standards.

## Restated information

As this is the first sustainability report issued by the company, no information from prior reports has been restated.

## Publication Frequency

The Chinese version of this report is expected to be published and made available on MAP's official website before August 2025. The report will be issued on an annual basis. This report primarily discloses information for the period from January 1, 2024 to December 31, 2024. Any information pertaining to dates after January 1, 2025 will be explicitly noted within the text.

## Editorial Guidelines

This report references the latest Global Reporting Initiative (GRI) Sustainability Reporting Standards (2021 Edition) and incorporates the principles of Materiality, Inclusiveness, Responsiveness, and Impact from the AA1000 Accountability Principles Standard (AP). Additionally, based on the SASB Standards for Electrical & Electronic Equipment and the Task Force on Climate-related Financial Disclosures (TCFD) as a framework for disclosure. An index of the relevant standards and guiding principles is included in the appendix.

## External Assurance / Confirmation

- 1.This report has not been subject to third-party verification.
- 2.The financial information contained in this report has been audited and certified by KPMG Taiwan.



## External Initiatives

MAP is committed to ensuring that all employees are treated with respect and dignity, maintaining a safe workplace, protecting the environment, and upholding ethical standards. The company has joined the Responsible Business Alliance (RBA) and commits to adhering to both local labor laws and RBA international standards to effectively implement labor practices and human rights.

## Participation in Industry Associations

Although MAP has not yet formally joined any industry associations, we actively participate and fully support the initiatives organized by the Taoyuan Industrial Association and the Guanyin Industrial Zone Factory Association. We recognize the importance of corporate social responsibility, particularly in supporting the environmental greening efforts led by the Guanyin Industrial Zone Factory Association. MAP remains dedicated to contributing resources and support to enhance the regional environmental quality and promote sustainable development.

### Contact Information

This report is publicly available on MAP's official website for stakeholders to view. If you have questions or suggestions, please feel free to contact us.

Contact Point: Min Aik Precision Industrial Co., Ltd. Sustainable Development Committee

- Contact Person: Assistant Manager Hsiao, Corporate Governance Officer
- Address: No. 2, Guorei Rd., Guanyin Dist., Taoyuan City, Taiwan
- Phone: +886-3-438-9966 Ext. 8850
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## 2024 Sustainability Highlights of MAP

### Outstanding Business Performance

In 2024, MAP recorded significant growth across consolidated revenue, net profit after tax and earnings per share (EPS), achieving multiple-fold increases compared to the previous year. This exceptional performance underscores the company's strong market competitiveness and growth potential, reflecting the success of proactive business expansion initiatives and reinforcing a solid foundation for sustained value creation and future growth.

### Protecting Health and Safety ; Creating a Safe Workplace

MAP consistently prioritizes the safety and health of its employees and customers, and is dedicated to fostering a safe and secure work environment. In 2024, MAP implemented Automated External Defibrillators (AEDs) across all facilities, ensuring timely and effective support during medical emergencies. Furthermore, we actively promoted and achieved the latest "Safe Place Certification" in 2024, further strengthening the safety guarantees of the work environment and ensuring that everyone entering MAP's operating locations experiences comprehensive care.

### Awarded "Happy Enterprise" Recognition

MAP's ongoing commitment to employee well-being and fostering an outstanding workplace environment has earned us the "Happy Enterprise" award in 2024. This honor serves as external validation and high commendation for MAP's efforts in promoting employee care, a positive work environment, and a strong corporate culture.







## Chairman's Message

Since its establishment in 2001, MAP has been dedicated to precision metal stamping, electroplating, and surface treatment. With over two decades of experience, we have developed a deep understanding of the environmental impacts inherent to our industry and remain firmly committed to responsible environmental practices that exceed regulatory requirements.

Amid the continuously changing market conditions and increasingly severe environmental challenges, we believe that a company's success is inseparable from the sustainable development of society. In 2024, MAP established the Sustainability Committee, marking an important milestone in our journey toward sustainable growth. Building on this progress in 2025, we published our inaugural Sustainability Report, reinforcing our commitment to transparency and accountability.

We sincerely thank all stakeholders who support MAP. We are committed to creating economic value while actively contributing to the social and environmental sustainability for a better future.

## Outstanding Company Performance in 2024

The company's consolidated revenue, net profit after tax, and earnings per share (EPS) achieved multiple-fold growth compared to the previous year.

## Corporate Governance

MAP upholds the principle of integrity in all business operations and actively promotes transparency in our operations. To strengthen the operational structure of the Board of Directors, we established an independent director system in 2007, a remuneration committee in 2013 and an audit committee in 2014. We also voluntarily implemented an electronic voting system ahead of regulatory requirements to better safeguard shareholders' rights and interests.

To enhance our corporate governance framework, we formulated and adhered to the "Ethical Management Guidelines," "Ethical Management Procedures and Behavior Guidelines," and "Code of Ethical Conduct" in 2013. In 2016, we further established the "Corporate Governance Best Practice Principles." We remain committed to protecting stakeholder rights, fostering long-term customer relationships and collaborating with our supply chain to achieve mutual growth and progress towards sustainable governance.

## Energy Saving, Carbon Reduction, and Environmental Protection

MAP firmly believes that the company's growth and environmental stewardship are interdependent and mutually beneficial. We view environmental protection as an undeniable responsibility, and have embedded this belief and this principle into our management policies.

As a result, environmental sustainability has become an integral part of our daily production routine.

To support this commitment, we have implemented intelligent management systems to facilitate resource recycling and waste management, covering aspects such as water resource conservation, wastewater treatment, steam usage, and greenhouse gas emissions reduction initiatives.

Since 2023, our Guanyin plant has voluntarily completed ISO 14064-1 Greenhouse Gas Verification and continues to pursue comprehensive greenhouse gas management and reduction initiatives.

In alignment with national policy, MAP has set a long-term target of net-zero emissions by 2050 to fully realise the core value of environmental sustainability.



## Employee Care

At MAP, our employees are the company's most valuable asset. It is our mission to enable employees to utilize their talents and work with peace of mind. We provide a safe and healthy working environment, stable salaries, and a comprehensive welfare system. Talent development is a core focus. We actively promote grassroots supervisor training and certification systems, and offer internal and external education and training to strengthen managerial capabilities and support employees' professional development and knowledge.

We also emphasize the physical and mental well-being of our employees. MAP subsidizes comprehensive health check-ups for employees and has established diverse employee clubs, allowing employees to maintain a healthy body and mind, manage their families, and work with peace of mind.

During the COVID-19 pandemic, we took proactive measures, including conducting widespread rapid screening, PCR testing, and other protective measures for all employees to ensure their health and the safety of the working environment.

At MAP, our employees are not just contributors within their departments but are vital components of the organization. MAP's goal is not only to maintain job stability for employees but also to commit to their growth and enhancement of their sense of well-being.

## Social Responsibility

MAP adheres to the principle of giving back to the society from which it benefits. We have maintained a long-standing commitment to addressing the needs of vulnerable populations and continuously contributing to local communities. We regularly organize social welfare activities such as blood donation drives, beach cleanups, street sweeping, and encourage invoice donation programs through company subsidies.

In 2014, we established the MAP Volunteer Team. With the strong support of senior management and the enthusiastic participation from employees, the team organizes a wide range of activities each year, committing to a people-oriented philosophy, prioritizing benevolence, and giving back to society.

The MAP Volunteer Team grows through the accumulation of small acts of kindness, hoping that each contribution makes the world a better place. Through the ideals pledged by the "MAP Volunteer Team," we aspire to continuously bring strength and change to society, fostering greater harmony and ensuring that vulnerable groups receive increased attention.

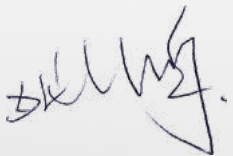
## Facing Future Challenges

As a responsible global citizen, MAP is firmly committed to the pursuit of Net-Zero Emissions by 2050. MAP will approach this goal with strict commitment, ensuring compliance with international organizational requirements. Looking ahead, MAP will uphold its operating philosophy: seizing design opportunities, meeting market demands, enhancing overall quality, creating cost advantages, and fulfilling social responsibility.

We will continue to achieve this through automated manufacturing and systematic control of key die sets components, shortening die sets development cycles, digitalizing production management, optimizing internal processes and overall efficiency, continuously training employees' professional skills, and creating a high-quality working environment. Simultaneously, we will strengthen corporate governance to protect the rights and interests of our stakeholders.

In the future, we will continuously strive for better performance to reward our employees, shareholders, and all stakeholders, while tirelessly promoting energy conservation, environmental protection, and social responsibility. We sincerely welcome feedback and guidance from all sectors, as this is the driving force behind MAP's continuous progress. Thank you!

Min Aik Precision Industrial Co., Ltd.  
Chairman





## Chapter 1

# Sustainable Governance

Critical Topics	Performance in 2024	Management Approaches	Goal
Economic Performance 201	<ol style="list-style-type: none"><li>Monthly Group revenue is announced; for details please refer to the company website</li><li>Investor conferences are held annually in November, with shareholder meetings in May</li><li>An "Investor Relations" section is set up on the official website regularly updated with financial and company information. <a href="https://www.mapi.com.tw/">https://www.mapi.com.tw/</a></li><li>MAP Group's revenue for 2024 was NT\$2,396,125 thousand, with standalone revenue of NT\$1,440,104 thousand.</li></ol>	Through ongoing technological upgrades and product equipment optimization, we continue to boost market competitiveness. Simultaneously with talent development as our core, we actively recruit skilled personnel and drive technological innovation. Allowing us to swiftly adapt to changes in the market economy and technological advancements, ultimately achieving our sustainable operation goals.	<p>MAP Sustainable Development Committee designated 2022 as the baseline year for carbon emissions. It has since set medium and long-term goals and investments to mitigate greenhouse gas emissions:</p> <ol style="list-style-type: none"><li>Implement energy-saving initiatives with an annual electricity saving target of 250,000 kWh.</li><li>Achieve an average annual electricity saving rate of over 1%.</li></ol>



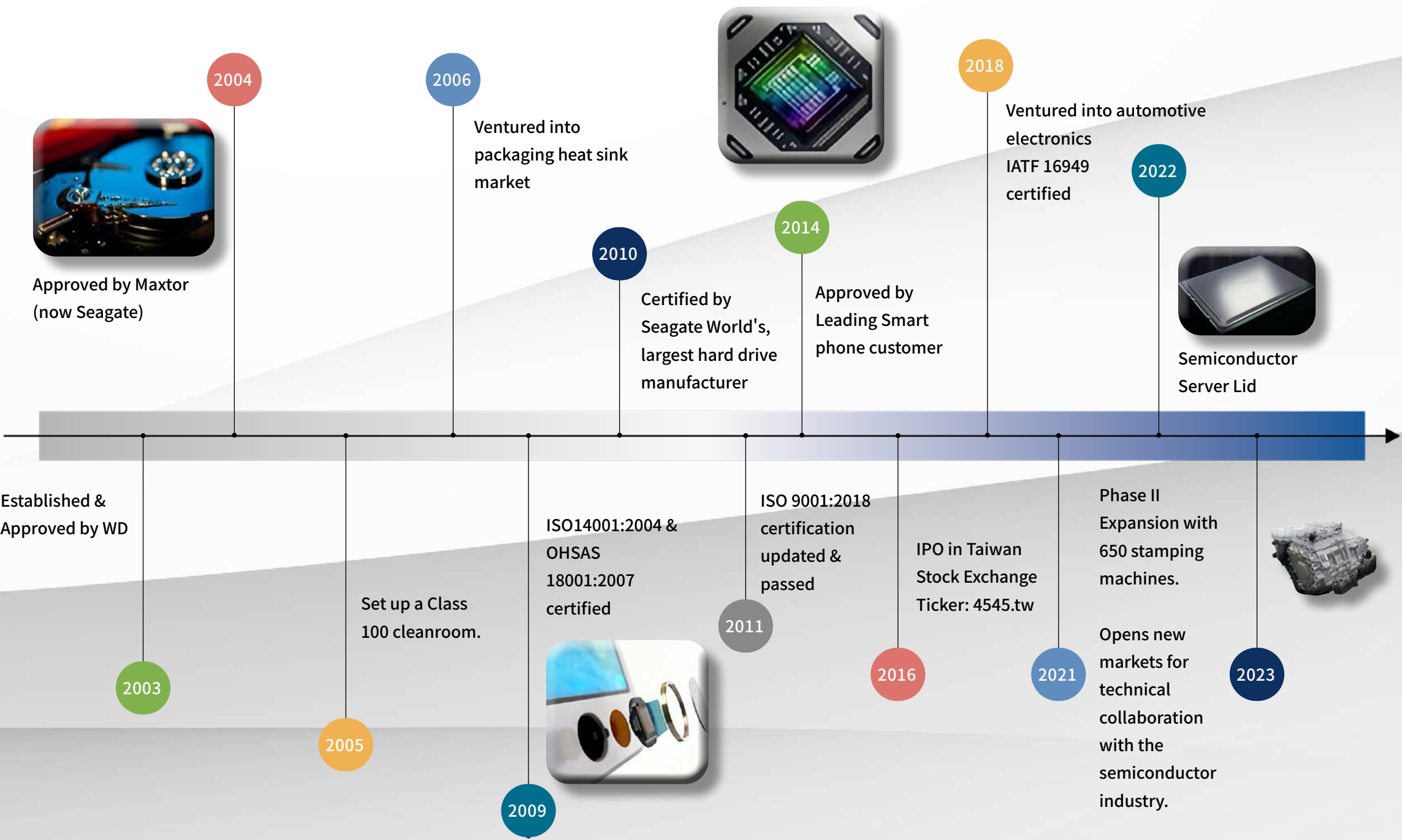
1.1 About MAP

MAP Precision Industrial Co., Ltd. (Stock Code 4545), established on January 18, 2001, has its headquarters located at No. 2, Guorui Road, Guanyin District, Taoyuan City. We are a professional manufacturer of precision metal stamped components.

"Min En Color Plating Co., Ltd" was established in 2001 and later officially renamed "MAP Precision Industrial Co., Ltd." in September 2003. It was listed on the Emerging Stock Market in April 2013 and officially listed on the stock exchange in January 2016.

MAP will continuously innovate and execute its strategies to practice green technology, provide sustainable development for human well-being and health, and build a comprehensive R&D and manufacturing service platform. It aims to become the best strategic partner and business development community for leading global semiconductor and medical industries.

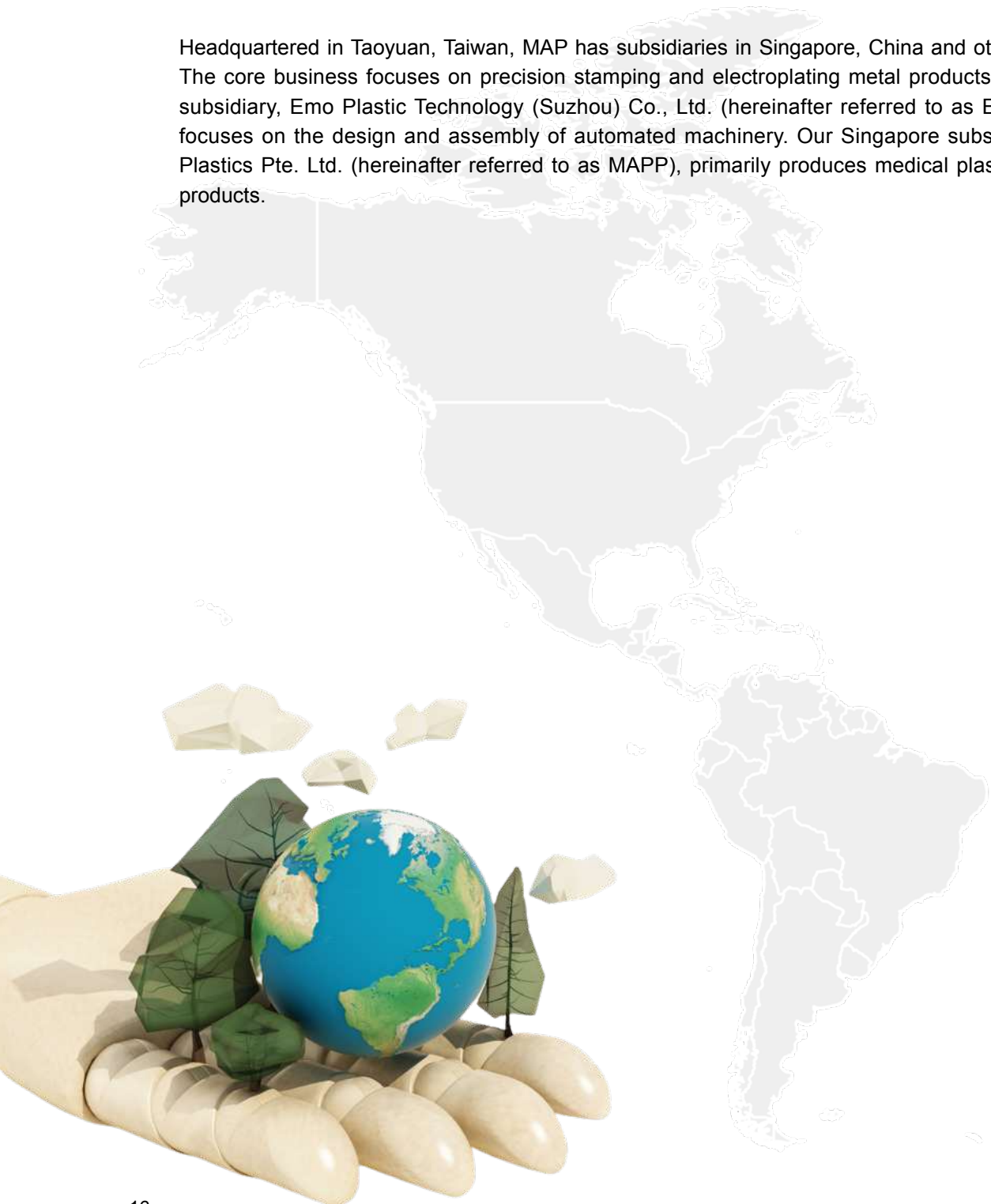
1.1.1. MAP Significant Milestone





1.1.2 MAP Group's Global Footprint

Headquartered in Taoyuan, Taiwan, MAP has subsidiaries in Singapore, China and other regions. The core business focuses on precision stamping and electroplating metal products. Our China subsidiary, Emo Plastic Technology (Suzhou) Co., Ltd. (hereinafter referred to as Emo) mainly focuses on the design and assembly of automated machinery. Our Singapore subsidiary, MAP Plastics Pte. Ltd. (hereinafter referred to as MAPP), primarily produces medical plastic injection products.



1.1.3 Global Presence Distribution



1.2 Corporate Governance

1.2.1 Governance Philosophy and Vision

MAP places strong values on the economic, environmental and social impact of its operations and is deeply committed to promoting the company's sustainable development. Its robust and transparent governance structure has earned widespread recognition. To uphold its core values of integrity and pursue excellence in corporate governance, it has established several key codes and procedures, such as the "Corporate Governance Code," "Integrity Management Code," "Integrity Management Operating Procedures and Code of Conduct," "Code of Ethics Management Procedures," and "Sustainable Development Code."

1.2.2 Governance Structure

1.2.2.1 Board Operations

MAP adheres to the regulations set by the "Securities and Exchange Act," the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," and related laws, to implement corporate governance across numerous aspects. This includes safeguarding the interests of stakeholders, strengthening the functions of the Board of Directors, enhancing information transparency, and promoting sustainable development. By gradually implementing various systems and regulations, MAP strengthens its corporate governance quality and effectiveness to continuously maximize shareholder value and pursue sustainable operations.

1.2.2.2 MAP Organizational Chart

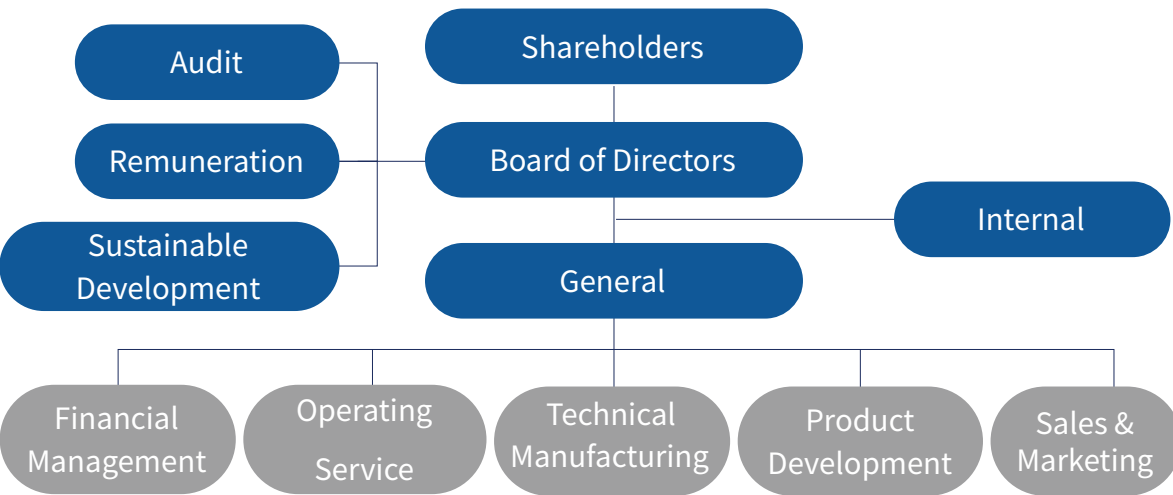


Figure 1-1 Organizational Chart

Table 1-1 Departmental Scope of Work

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.



1.2.2.3 Board of Directors

Our company's highest governance body is the Board of Directors, chaired by the Chairman, who does not hold any other executive positions within the company. 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.

Board meetings are convened and conducted in accordance with the MAP "Regulations Governing Board Meetings". If a director has a conflict of interest regarding any agenda item, they must disclose the material aspects of their interest during the meeting. If their involvement could potentially harm the company's interest, they are prohibited from participating in discussion or voting and also prohibited from holding a proxy for other directors to fulfill their voting rights.

The MAP Board of Directors serves a term of three years. Directors are elected through a candidate nomination system as outlined in the company's Articles of Incorporation, following fair, impartial and transparent procedures. The board consists of seven directors, including three independent directors. The board's composition is diverse, with expertise spanning business, finance, accounting, law and the company's core industry. In addition to a wide range of expertise and practical experience, the company aims to enhance the quality of decision-making by incorporating perspectives from external stakeholders.

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.

1.2.2.4 Members of the Board of Directors

Table 1-2 Members of the Board of Directors

Title	Name	Gender	Key Education and Experience	Currently holds positions at MAP and other companies.
Chairman	Min Aik Technology Co., Ltd. Representative : Chia, Kin-Heng	Male	Nanyang University Business School, Singapore	Chairman and CEO of Min Aik Technology Group
Director	Min Aik Technology Co., Ltd. Representative : Yang, Hung-Jen	Male	Institute of Science and Technology Management, Fu Jen Catholic University	Chief Operating Officer of Min Aik Technology Group
Director	Min Aik Technology Co., Ltd. Representative : Sun, Te-Wen	Male	Department of Accounting, National Taiwan University	Chief Financial Officer of Min Aik Technology Group
Director	Beacon Investments Limited Representative : Kuo, Yao-Wen	Male	• Master of Business Administration, University of Chicago, USA • Managing Director of Leon Capital Management Co., Ltd. • Vice President, Citibank	Independent Director, Audit Committee and Remuneration Committee of MEGA International Development Co.,Ltd.
Independent Director	Chen, John-Sea	Male	• Bachelor of Materials Science and Engineering, National Tsinghua University • Ph.D. in Materials Science, University of Southern California, USA	• Chairman and CEO of CMSC, Inc. • Independent Director, Audit Committee and Remuneration Committee of GNT Biotech & Medicals Corporation

Title	Name	Gender	Key Education and Experience	Currently holds positions at MAP and other companies
Independent Director	Sun, Chu-Wei	Male	Bachelor of Accountancy, Tamkang University	<ul style="list-style-type: none"><li>• Head of Baiqi Certified Public Accountants</li><li>• Member of the Public Relations Committee of the Taipei Association of Accountants</li><li>• Independent Director, Audit Committee and Remuneration Committee of Apex Material Technology Corp.</li></ul>
Independent Director	Chung, Kai-Hsun	Male	Master of Law, Taipei University	<ul style="list-style-type: none"><li>• Senior Consultant Lawyer, AY Commercial Law Offices</li><li>• Representative Of Director, Abonmax Co., Ltd.</li><li>• Representative Of Director, Enlight Corporation</li><li>• Representative Of Director, United Renewable Energy Co., Ltd.</li></ul>

1.2.2.5 Director Professional Development

To strengthen professional skills and knowledge, each director actively participates in ongoing professional development. In 2024, directors averaged 7.7 hours of training, covering topics encompassing information security management, business management, financial law, risk management, and sustainable governance. These programs equip them with the capability to oversee risk management and to consider the economic, environmental and social (including human rights) impacts of company decisions. In doing so, they steer the company towards sturdy economic growth alongside advancements in overall operations, corporate governance and corporate sustainability.

For details of director's professional development, please refer to MAP 2024 Annual Report."

1.2.2.6 Board Diversity

To enhance the effectiveness of the Board of Directors, MAP specifies in its "Corporate Governance Code" that the composition of the Board should consider diversity. This approach ensures that the board possesses the capability for operational judgment, business management, and analytical oversight. Furthermore, MAP "Director Election Procedures" formally outlines its policy for Board member diversity. The seven current directors bring expertise in areas such as business, finance, accounting, law, and the industry to which the company belongs.

The 10th Board of Directors of MAP comprises four general directors and three independent directors. Two independent directors have served for four years, and one independent director has served for seven years. One director is in the age range of 71-80 years old; one director is in the age range of 61-70; three directors are in the age range of 51-60; and two directors are in the age range of 41-50. The average age of all directors is approximately 57 years old. There are no spouses or relatives within the second degree of kinship among any of the seven directors.

1.2.2.7 Board Performance Evaluation

To uphold corporate governance responsibilities and strengthen the effectiveness of the Board of Directors, MAP has implemented Board Performance Evaluation Procedures, conducting regular internal performance assessments each year. Additionally, every three years an evaluation is carried out by external professional independent organizations or external experts and scholars. In the fourth quarter of 2022, MAP commissioned the " Taiwan Corporate Governance Association " to evaluate the effectiveness of the Board of Directors for the period from January 1, 2022, to December 31, 2022. The purpose of this assessment was to facilitate continuous improvement of board functions and enhance meeting quality. The evaluation results can be viewed on the MAP website.

1.2.2.8 Director and Manager Compensation Policy

1. Director Remuneration: In addition to claiming transportation allowances, MAP's directors may receive a fixed monthly remuneration. The amount is determined by the Compensation 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 Compensation 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.



2. 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 Compensation 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.
3. 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
4. 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.

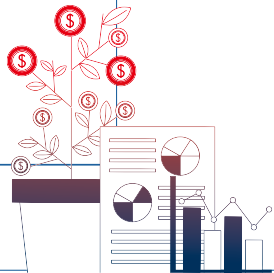
1.2.2.9 Events of Other Functional Committees

Table 1-3 Compensation Committee

Establishment Date	Members	2024 Meeting Status
March 6th, 2013	3 Independent Directors: Chung, Kai-Hsun (Convener) 、 Sun, Chu-Wei 、 Chen, John-Sea	3 meetings held Practical attendance rate: 100%
Key Responsibilities		
1. Regularly review the organizational rules of the Compensation Committee and propose amendments. 2. Formulate and regularly review the annual and long-term performance objectives, as well as the policies,systems, standards, and structures for the compensation of MAP's directors and managers. 3. Regularly evaluate the achievement of performance objectives by MAP's directors and managers, and determine the content and amount of their individual compensation.		

Table 1-4 Audit Committee

Establishment Date	Members	2024 Meeting Status
April 17th,2014	3 Independent Directors : Sun, Chu-Wei (Convenor) 、 Chung, Kai-Hsun 、 Chen, John-Sea	4 meetings held Practical attendance rate: 100%
Key Responsibilities		
1. Fair presentation of the company's financial statements. 2. Appointment/dismissal, independence, and performance of the certified public accountants. 3. Effective implementation of the company's internal controls. 4. Company compliance with relevant laws and regulations. 5. Control of existing or potential risks within the company.		



1.3 Business Development

1.3.1 2024 Operational Performance

Table 1-5 Operational Performance

Unit: NTD in thousands

NTD	2024
Revenue	2,396,125
Gross Profit	543,250
Operating Expenses	361,946
Operating Income	181,304
Non-operating Income and Expenses (NT\$ Thousands)	64,085
Net Profit (NT\$ Thousands)	182,775
Net Income	8%
EPS (NT\$)	2.37

Table 1-6 2024 Cash Dividend and Dividend Payout Ratio

Year	EPS(NT\$)	Dividend Per Share (NT\$)		Payout Ratio (Cash Dividend Per Share /EPS)
		Cash Dividend	Stock Dividend	
2024	2.37	1.65	0	70%

1.4 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 have 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 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.

1.5 Sustainable Performance Management

MAP has established a Board of Directors' performance evaluation method and conducts regular performance evaluations. The evaluation results are not only submitted to the Board of Directors for review and improvement but also serve as a reference for individual directors' remuneration and nomination for re-election.



Table 1-7 Board Performance Evaluation Execution Status

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
Performed Annually	2024.01.01 to 2024.12.31	1.Board of Directors 2.Individual Board Members 3.Functional Committees	Internal self-assessment by the Board, Committees, and Board Members	See Note 1
Performed at least every three years	2022.01.01 to 2022.12.31	1.Board of Directors 2.Individual Board Members 3.Functional Committees	Conducted by an external independent professional institution (Taiwan Corporate Governance Association)	See Note 2

Note 1: Evaluation Content:

- (1) Board of Directors Performance Evaluation: This includes five major aspects: degree of participation in company operations, enhancement of board decision-making quality, board composition and structure, director selection and continuous professional development, and internal control, totaling 45 indicators.
- (2) Individual Director Performance Evaluation: This includes six major aspects: understanding of company goals and missions, awareness of director's responsibilities, degree of participation in company operations, management of internal relationships and communication, director's professionalism and continuous professional development, and internal control, totaling 23 indicators.
- (3) Audit Committee Performance Evaluation: This includes five major aspects: degree of participation in company operations, awareness of functional committee responsibilities, enhancement of functional committee decision-making quality, functional committee composition and member selection, and internal control, totaling 22 indicators.
- (4) Remuneration Committee Performance Evaluation: This includes four major aspects: degree of participation in company operations, awareness of functional committee responsibilities, enhancement of functional committee decision-making quality, and functional committee composition and member selection, totaling 18 indicators.

Note 2: The external evaluation unit assesses MAP's Board of Directors across 8 major dimensions: composition, guidance, authorization, supervision, communication, internal control and risk management, self-regulation, and others (board meetings, support systems, etc.), through both document review and on-site visits.

## 1.6 Communication Channels

MAP offers a diversity of communication channels to foster close dialogue with all stakeholders, including employees, customers, suppliers, the community, and investors. These include a dedicated anonymous reporting mailbox found in the "CSR - Stakeholder Section" of our company website, and a hotline at 03-4389010. Additionally, we encourage employees to provide feedback on the company's business conduct through labor-management meetings or internal suggestion boxes.

These channels, supplemented by regular surveys, meetings, suggestion boxes, and sustainability report disclosures, enable us to actively collect stakeholder concerns and expectations. We provide channels for complaint feedback, ensuring information is transparent, swift, and prompt. This process confirms the effectiveness of remediation and is a key basis for advancing our sustainability strategy, thereby implementing our corporate social responsibility.





## Chapter 2

# Sustainability

## 2.1 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.

Table 2-1 Sustainability Committee

Establishment Date	Members
November 7, 2024	The Chairman of MAP, the General Manager, and all department heads serve as ex officio members.
Primary Responsibilities	
1. Formulate, promote, and strengthen the company's sustainability development policies, annual plans, and strategies. 2. Review, monitor, and revise the implementation status and effectiveness of sustainability development. 3. Oversee the disclosure of sustainability information and review the Sustainability Report. 4. Supervise the execution of work related to MAP's Sustainability Development Guidelines or other sustainability-related tasks determined by the Board of Directors. 5. Establish cross-departmental teams for promoting and executing sustainability affairs, along with their assigned tasks.	



MAP's Sustainability Committee structure designates the Board of Directors as the highest governance entity. Underneath it, there are three executive groups: the Environmental Sustainability Group, the Social Responsibility Group, and the Corporate Governance Group.

Each group is responsible for a distinct area of focus:

Environmental Sustainability Group: Promotes systems related to sustainable development and environmental protection.

Social Responsibility Group: Promotes systems related to social welfare and character education.

Corporate Governance Group: Manages corporate governance operations, including information disclosure and proposing improvement suggestions.

The structure of the Sustainability Committee is illustrated in the diagram below:

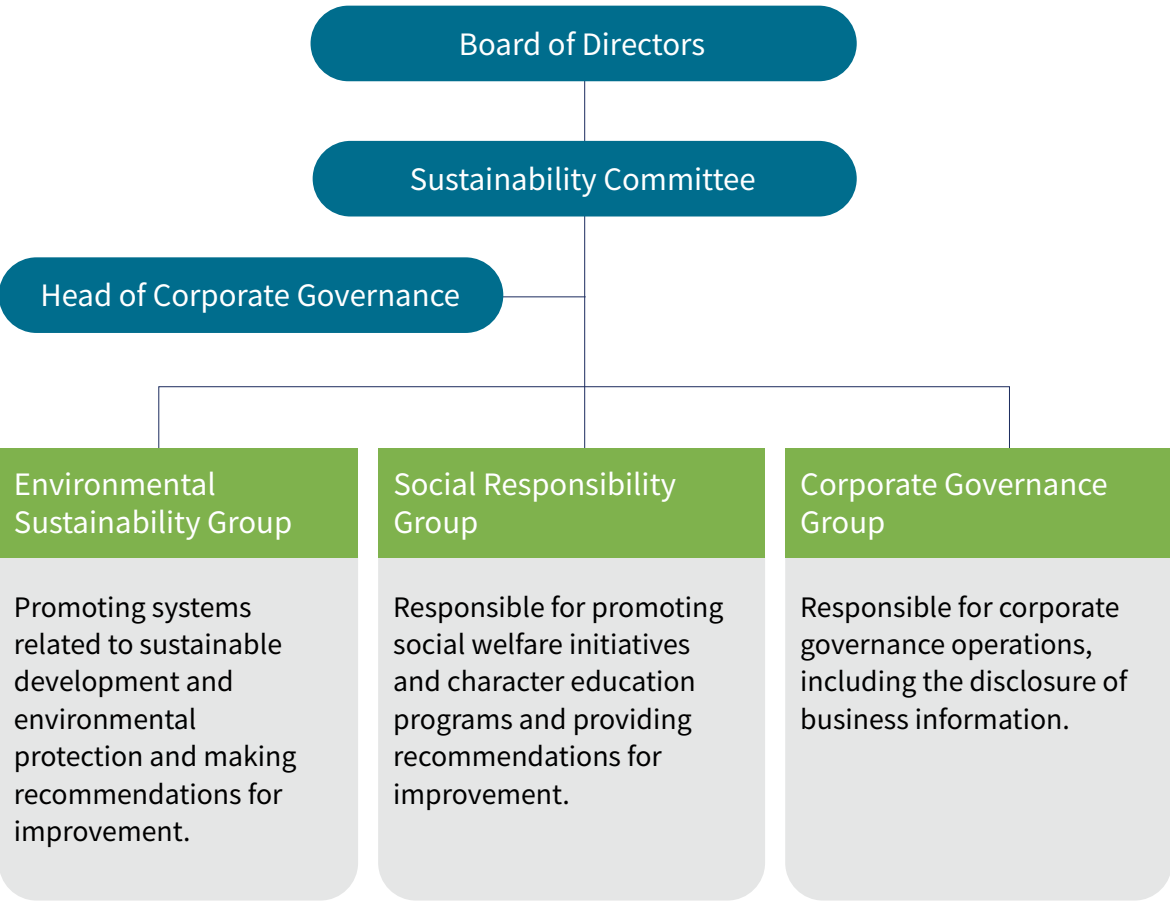


Figure 2-1 Sustainability Committee Structure

## 2.2 Sustainability Policy

1. 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.
2. 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.
3. 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.
4. MAP has obtained ISO 14001 environmental management system, ISO 45001 occupational health and safety management system, RBA (Responsible Business Alliance Code of Conduct, formerly known as EICC), and SA 8000 certifications. 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, occupational safety, corporate governance, and social responsibility issues while developing its business.
5. The policy is publicly available on the company website: <https://www.mapi.com.tw/public/index.php/zh-Hant/csr/csr>

2.3Identification of Key Stakeholders

MAP's Sustainability Development Committee operates through three working groups: the Environmental Sustainability Group, the Social Responsibility Group, and the Corporate Governance Group. These groups identify key stakeholders based on the five principles from the AA1000 SES standard: dependency, responsibility, influence, aspects of diversity, and concerns. The primary stakeholders identified are categorized into six groups: customers, employees, shareholders/investors, suppliers, government authorities, and contractors. These categories form the foundation for stakeholder communication.

2.3.1 Stakeholder Communication

The perspectives and needs of stakeholders are a crucial reference for MAP's operations management. To understand stakeholders' concerns and feedback, corresponding windows are provided on the official website for each stakeholder group.

Table 2-2 Stakeholder List, Their Concerns, Communication Channels, and Frequency

Stakeholder	Key Concerns	Communication Channels & Frequency
Customers	1. Market position 2. Economic performance 3. Supplier environmental assessment 4. Labor/management Relations 5. Occupational health and safety	<ul style="list-style-type: none"><li>• Phone calls (daily &amp; as needed)</li><li>• Messaging Apps (daily &amp; as needed)</li><li>• Emails (daily &amp; as needed)</li><li>• Meetings (daily &amp; as needed)</li><li>• Video conferences (as needed)</li><li>• Surveys (annually)</li></ul>
Employees	1. Economic performance 2. Market position 3. Waste 4. Labor/management relations 5. Occupational health and safety	<ul style="list-style-type: none"><li>• Quarterly labor-management meetings (at least four times a year)</li><li>• Email inbox (at any time)</li><li>• Physical mailbox (at any time)</li><li>• Welfare committee meetings (at least four times a year)</li><li>• Performance review process (four times a year)</li><li>• Company website mailbox (at any time)</li></ul>

Stakeholder	Key Concerns	Communication Channels & Frequency
		<ul style="list-style-type: none"><li>• Complaint hotline (at any time)</li><li>• Irregular one-on-one meetings between department heads/HR managers and frontline employees</li></ul>
Shareholders / Investors	1. Tax policy 2. Training and education 3. Child labor 4. Marketing and labelling 5. Occupational health and safety	<ul style="list-style-type: none"><li>• Monthly revenue information (monthly)</li><li>• Investor conferences (as needed)</li><li>• Investor meetings (as needed)</li><li>• Shareholder meetings (annually)</li><li>• Company website / market observation system (real-time)</li><li>• Investor service email (real-time)</li></ul>
Suppliers	1. Tax policy 2. Labor/management relations 3. Economic performance 4. Procurement practices 5. Occupational health and safety	<ul style="list-style-type: none"><li>• Supplier audit (It starts from initial transaction and following audit will regularly be proceeded every year)</li><li>• Supplier performance assessment (quarterly)</li><li>• Requirements and specifications are included with the order details (Deliver Buyer's specific request to Suppliers when placing order).</li><li>• Emails (as needed)</li><li>• Phone calls (as needed)</li><li>• Supplier meetings for major quality anomalies (held when occurs)</li></ul>
Government Authorities	1. Occupational health and safety 2. Corporate governance 3. Legal compliance 4. Air pollution 5. Wastewater and waste	<ul style="list-style-type: none"><li>• Regulatory authority policy briefing meetings</li><li>• Seminars organized by government departments</li><li>• Regular reporting procedures</li><li>• Information released by regulatory authorities</li></ul>
Contractors	1. Tax policy 2. Labor/management relations 3. Child labor 4. Forced or compulsory labor 5. Anti-corruption	<ul style="list-style-type: none"><li>• Hazard notification meetings (daily)</li><li>• On-site construction inspection (daily)</li></ul>



2.4 Identification of Material Topics

Referencing the GRI Universal Standards, the United Nations Sustainable Development Goals (SDGs), and industry benchmarks, MAP gathers stakeholder interests on sustainability issues through structured questionnaires. These indicators are then evaluated to identify material topics, which are used to run both risk management and operational planning. In conducting this assessment, MAP applies the principles of sustainability context, materiality, completeness, and stakeholder inclusiveness. Through this process, MAP has identified nine key material topics that have a significant impact on both its operations and stakeholders.

2.4.1 Material Topics Materiality Assessment Process

Stakeholder insights and needs are essential in reference to MAP's operational management. Dedicated contact points for each stakeholder group are available on our official website to gather their concerns and feedback.

Table 2-3 Material Topic Materiality Assessment Process

Step 1: Identify Six Categories of Stakeholders	Referencing AA1000 Stakeholder Engagement Standard (AA1000SES), stakeholders with the greatest influence on MAP are identified based on five characteristics: dependency, responsibility, influence, diverse perspectives, and tension.
Step 2: Identify Industry Context: Electrical and Electronic Equipment	The industry sector is identified by referring to GRI 2021 Standards, Sustainability Accounting Standards Board (SASB), and Financial Supervisory Commission (FSC) sustainability disclosure indicators.
Step 3: Identify Sustainability Topics: 22 Sustainability Issues	Based on the GRI Standards reporting principles and guidance for defining report content, the ESG working group assesses and selects sustainability issues with actual or potential impact. A total of 22 ESG sustainability issues have been identified.

Step 4: Stakeholder/Expert Engagement, 337 Questionnaires Collected	<p>A questionnaire designed based on the ESG sustainability issues was distributed to MAP's stakeholders to survey the levels of concern. A total of 599 valid questionnaires were collected, including 337 from stakeholders and 262 from government experts.</p> <ul style="list-style-type: none"><li>• Taoyuan City Industrial Association</li><li>• Taoyuan City Government</li><li>• Ministry of Finance</li><li>• Ministry of Labor</li><li>• Ministry of Economic Affairs</li><li>• Taiwan Stock Exchange Corporation</li><li>• National Health Insurance Administration, Ministry of Health and Welfare</li></ul>
Step 5: Assess significance of impact	<ul style="list-style-type: none"><li>• MAP's ESG Sustainable Development Committee, along with relevant stakeholders and experts, identifies and assesses impacts.</li><li>• Internal and external results are comprehensively evaluated to determine the ranking of sustainability topics, with the score calculated by multiplying the level of concern by the level of impact.</li></ul>
Step 6: Confirmation of 9 Material Topics	<ul style="list-style-type: none"><li>• The top nine issues from the sustainability topic ranking are confirmed as material topics, supplemented by six additional sustainability indicators from SASB and the FSC.</li><li>• Reporting boundaries and value chain relationships are defined.</li><li>• The response strategies and performance outcomes for these issues are explained, corresponding to the United Nations Sustainable Development Goals (SDGs).</li></ul>

Step 7: Reporting	The sustainability report is reviewed to ensure comprehensive disclosure of performance and sustainability impact. It also confirms that all 9 material topics have been addressed with management approaches and target indicator settings. The report is then submitted to the ESG Guiding Committee and the Board of Directors for review and disclosure.
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Table 2-4 MAP Sustainability Topics

Economic	Social (Including Human Rights)	Environment
<ul style="list-style-type: none"><li>Business Performance</li><li>Market Presence</li><li>Indirect Economic Impacts</li><li>Procurement Practices</li><li>Anti-Corruption</li><li>Tax Policy</li></ul>	<ul style="list-style-type: none"><li>Labor and Management Relations</li><li>Occupational Health and Safety</li><li>Training and Education</li><li>Diversity and Equal Opportunity</li><li>Non-discrimination</li><li>Freedom of Association &amp; Collective Bargaining</li><li>Child Labor</li><li>Forced and Compulsory Labo</li><li>Local Communities</li><li>Supplier Social Assessment</li><li>Marketing and Labeling</li></ul>	<ul style="list-style-type: none"><li>Materials</li><li>Energy</li><li>Emissions</li><li>Waste</li><li>Supplier Environmental Assessments</li></ul>

MAP collected stakeholder views on sustainability topics through 337 questionnaires. Stakeholders rated their level of concern for each topic on a scale of 1 to 4 (With 1 being the lowest level of concern and 4 being the most important). The ESG Sustainability Committee then analyzed the potential impact, severity, and influence of these topics upon the company's economic, environmental, and social (including human rights) aspects, assigning scores on a scale from 1 to 10 (1 representing the lowest impact and 10 being the highest). After a comprehensive assessment and discussion, the scores were multiplied to derive a score and the top nine topics were selected as material issues.

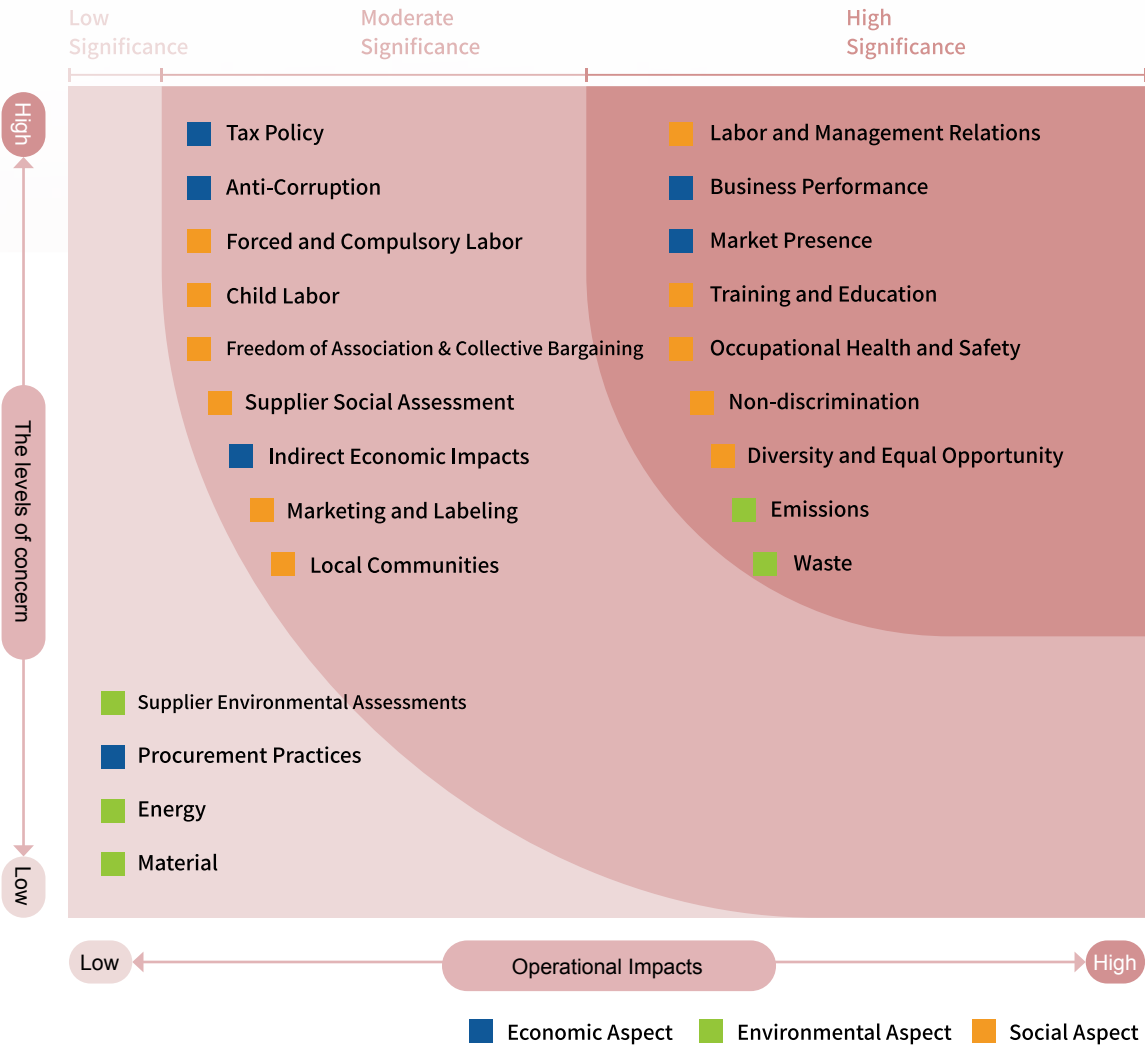


Figure 2-2 Sustainability Matrix

Furthermore, to comprehensively address stakeholder concerns, SASB and Financial Supervisory Commission (FSC) sustainability indicators, not covered by GRI, were incorporated and submitted to the ESG Sustainability Committee for review. Following this review, the list of material topics and performance indicators to be disclosed in this report is presented in the table below.



Table 2-5 MAP Material Topics

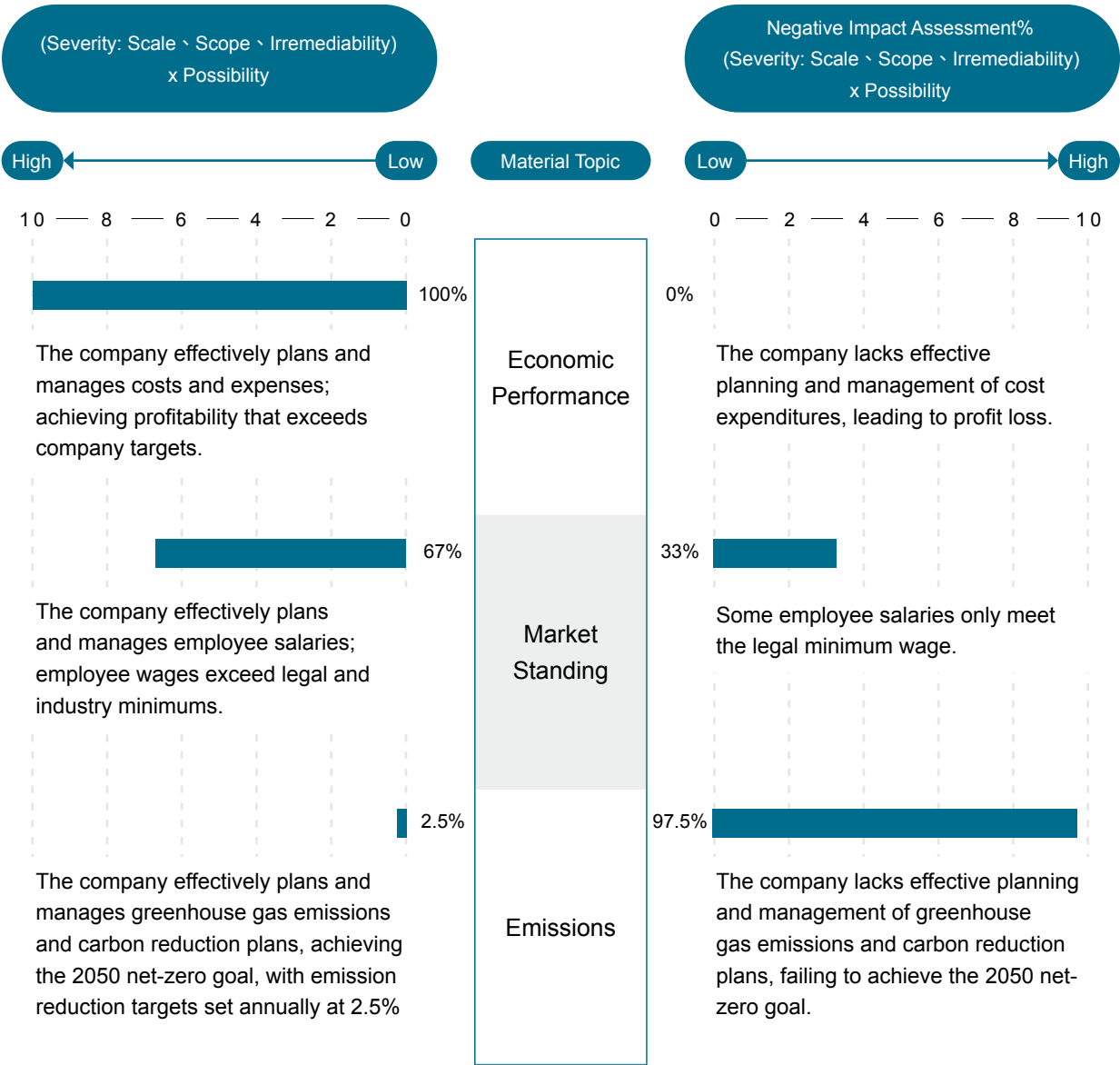
Material Topics		
Economic Aspect	Social Aspect (including Human Rights)	Environmental Aspect
<ul style="list-style-type: none"><li>Economic Performance</li><li>Market Position</li></ul>	<ul style="list-style-type: none"><li>Labor Relations</li><li>Occupational Health and Safety</li><li>Education and Training</li><li>Employee Diversity and Equal Opportunity</li><li>Non-discrimination</li></ul>	<ul style="list-style-type: none"><li>Emissions</li><li>Waste</li></ul>

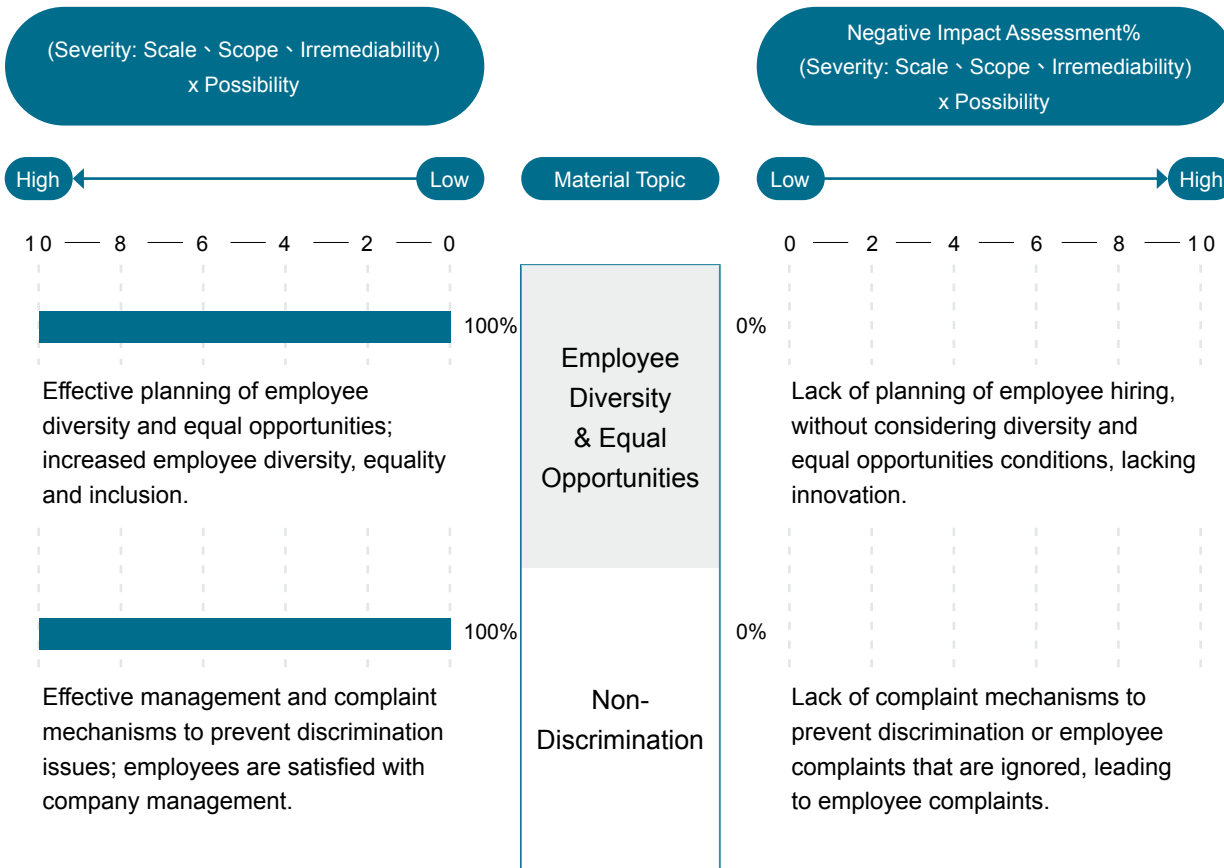
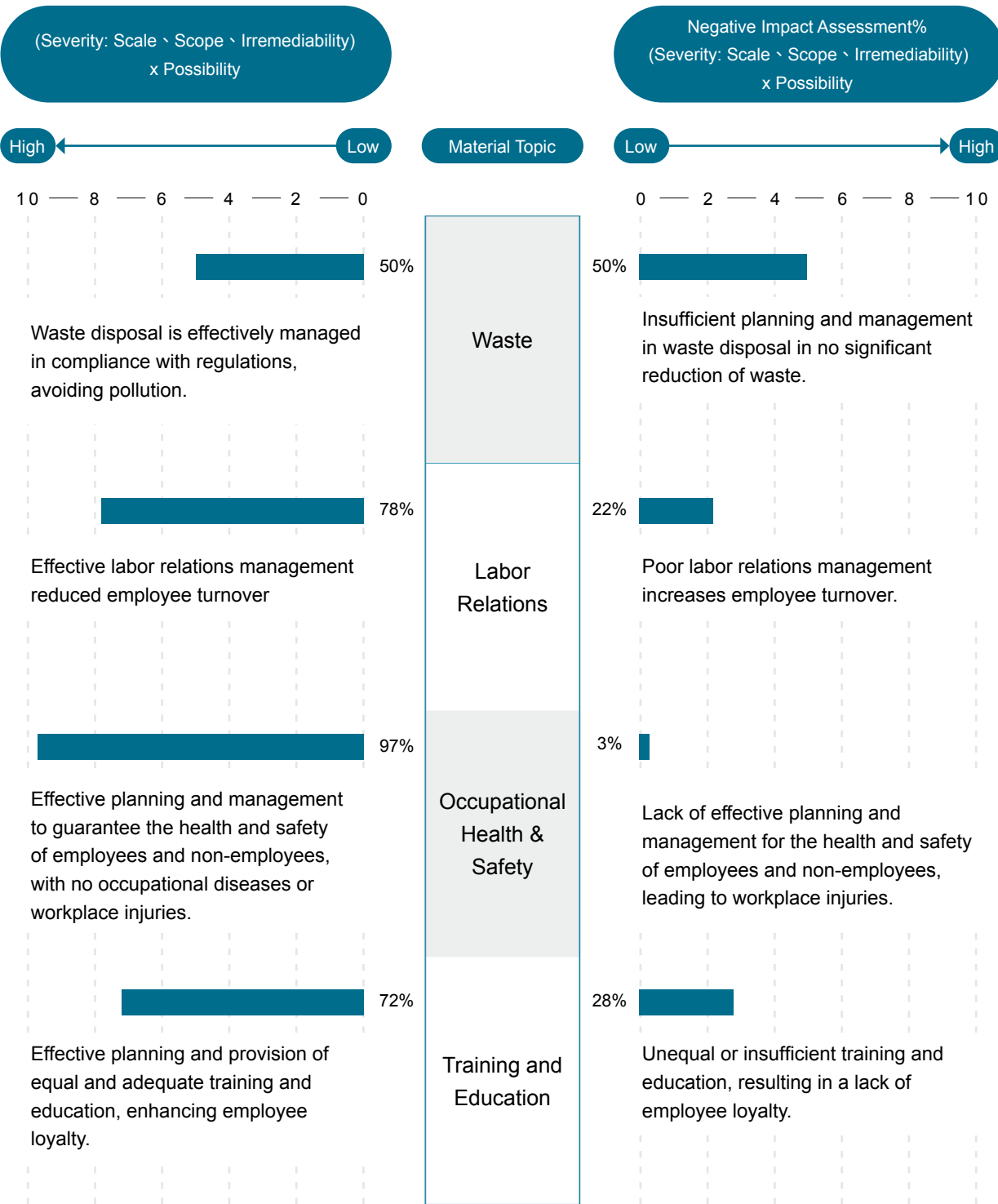
SASB and FSC Sustainability Indicators			
Leadership and Corporate Governance	Social Capital	Business Model and Innovation	Environment
<ul style="list-style-type: none"><li>Business Ethics**</li></ul>	<ul style="list-style-type: none"><li>Product Safety</li></ul>	<ul style="list-style-type: none"><li>Product Life Cycle Management**</li><li>Raw Material Sourcing**</li></ul>	<ul style="list-style-type: none"><li>Energy**</li><li>Water Withdrawal and Total Water Consumption*</li></ul>
<p>* Denotes FSC (Financial Supervisory Commission) sustainability indicators</p> <p>**Denotes topics shared by SASB and FSC indicators</p>			

## 2.5 Material Topics Disclosure and Scope

The ESG Committee further analyzes the positive and negative impacts of the material identified topics on MAP. For topics assessed as having potential negative impact, the Committee also develops relevant improvement plans.

Table 2-6 Assessment of pros and cons for material topics





Regarding negative impacts, stakeholders can raise concerns and seek remediation through the established grievance mechanism. The identity of stakeholders who submit suggestions will be kept strictly confidential.

MAP has identified nine material topics, organized as follows: under the economic governance aspect, 'Economic Performance' and 'Market Position'; under the social (including human rights) aspect, 'Labor Relations,' 'Occupational Health & Safety,' 'Training and Education,' 'Employee Diversity & Equal Opportunities,' and 'Non-Discrimination'; and under the environmental aspect, 'Emissions' and 'Waste,' as well as topics aligned with SASB and FSC (Financial Supervisory Commission) performance indicators. In the following chapters, we will provide detailed responses relating to these nine material topics in accordance with GRI standards along with 6 SASB and FSC indicators, demonstrating their relevance within the value chain, as shown in the table below.



2.6 Material Topics and Value Chain Impacts

For each identified material topic, we conducted an impact assessment, evaluated its significance with our value chain, and linked it to the relevant United Nations Sustainable Development Goals (SDGs).

Table 2-7 Description of the Impacts of Material Topics on the Value Chain

Aspect	Material Topic	Value Chain Impact			Corresponding UN Sustainable Development Goals (SDGs)
		Upstream (Suppliers/ Contractors)	MAP	Downstream (Customers)	
GRI Economic	Economic Performance (201)		⊙		<div><div>1 消除貧窮</div><div>8 體面工作與經濟成長</div><div>5 性別平等</div><div>9 產業、創新與基礎設施</div></div>
	Market Position 202		⊙		
GRI: Environmental	Emission305	⊙	⊙	⊙	<div><div>3 良好健康與社會福利</div><div>13 氣候行動</div><div>6 清潔飲水與衛生設施</div><div>14 保護海洋與海洋資源</div><div>11 永續城市與社區</div><div>15 陸域生態</div><div>12 永續的消費與生產模式</div></div>
	Waste 306	⊙	⊙	⊙	


Aspect	Material Topic	Value Chain Impact			Corresponding UN Sustainable Development Goals (SDGs)
		Upstream (Suppliers/ Contractors)	MAP	Downstream (Customers)	
GRI Social (Including Human Rights)	Labor Relations401		⊙		<div><div>3 良好健康與社會福利</div><div>8 體面工作與經濟成長</div><div>4 優質教育</div><div>10 減少國內及國際不平等</div><div>5 性別平等</div><div>16 和平、正義與健全的司法</div></div>
	Occupational Health & Safety403	⊙	⊙		
	Training and Education404		⊙		
	Employee Diversity & Equal Opportunities 405		⊙		
	Non-Discrimination 406	⊙	⊙		
SASB Environmental	Energy	⊙	⊙		<div><div>7 負擔得起的清潔能源</div><div>6 清潔飲水與衛生設施</div></div>
	Total Water Withdrawal and Consumption		⊙		
SASB Business Model & Innovation	Product Life Cycle Management		⊙		<div><div>12 永續的消費與生產模式</div></div>

2.7 MAP and the 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.


Table 2-8 MAP's Response to the United Nations Sustainable Development Goals



SDGs	SDGs Explanation	Strategic Actions for MAP sustainable development.
 End poverty in all its forms everywhere.	<ul style="list-style-type: none"><li>By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.</li><li>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.</li></ul>	<ul style="list-style-type: none"><li>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.</li><li>The company's association articles stipulate allocating 3% to 9% of annual profits as employee bonuses to reflect operating results in compensation.</li><li>Establish employee stock ownership trust management regulations and form an employee</li></ul>

Aspect	Material Topic	Value Chain Impact			Corresponding UN Sustainable Development Goals (SDGs)
		Upstream (Suppliers/ Contractors)	MAP	Downstream (Customers)	
SASB Business Model & Innovation	Raw Material Sourcing	⊙	⊙		     
SASB Leadership & Corporate Governance	Business Ethics	⊙	⊙		  
Social Capital	Product Safety	⊙	⊙	⊙	N/A


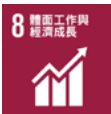




2.7 MAP and the United Nations Sustainable Development Goals (SDGs)

SDGs	SDGs Explanation	Strategic Actions for MAP sustainable development.
		stock ownership association, proportionally allocating incentive contributions based on members' salary contributions.
 Ensure healthy lives and promote well-being for all ages.	<ul style="list-style-type: none"><li>By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals, air, water, soil pollution and other contamination.</li><li>Strengthening the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.</li></ul>	<ul style="list-style-type: none"><li>Establish occupational health services, including medical consultations, nursing staff, and first responders to safeguard the physical and mental health of company employees.</li><li>Conduct employee health checkups and special health examinations for hazardous health operations, and continuous monitoring of abnormal reports.</li><li>Evaluate employee health checkup results annually and organize health promotion activities occasionally.</li></ul>
 Ensuring inclusive, equitable quality education, and promoting lifelong learning.	<ul style="list-style-type: none"><li>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.</li><li>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.</li></ul>	<ul style="list-style-type: none"><li>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.</li><li>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,</li></ul>

SDGs	SDGs Explanation	Strategic Actions for MAP sustainable development.
		legal requirements, and customer requests. This will enable employees to enhance their knowledge and skills.
 Implement gender equality and empower all women and girls.	<ul style="list-style-type: none"><li>Eliminate all forms of discrimination against women in all places.</li><li>Adopt and strengthen sound policies and actionable legislation to promote gender equality and strengthen the capabilities of women at all levels.</li></ul>	<ul style="list-style-type: none"><li>Provide information to encourage female colleagues to raise maternal health protection needs.</li><li>Conduct quarterly risk assessments with relevant departments, coordinate personnel adjustments, and improve workplace conditions.</li><li>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.</li></ul>
 Ensure access to water, sanitation, and their sustainable management for all.	<ul style="list-style-type: none"><li>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.</li></ul>	<ul style="list-style-type: none"><li>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.</li><li>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.</li></ul>

2.7 MAP and the United Nations Sustainable Development Goals (SDGs)


SDGs	SDGs Explanation	Strategic Actions for MAP sustainable development.
 Ensure access to affordable, reliable, sustainable and modern energy for all.	<ul style="list-style-type: none"><li>Significantly increase the global share of renewable energy by 2030.</li><li>Double the global rate of improvement in energy efficiency by 2030</li></ul>	<ul style="list-style-type: none"><li>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.</li><li>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.</li></ul>
 Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.	<ul style="list-style-type: none"><li>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.</li><li>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.</li><li>To protect the rights of workers and promote a safe working environment, including migrant workers, especially women, and those performing hazardous work.</li></ul>	<ul style="list-style-type: none"><li>Pay and benefits are better than legal standards.</li><li>In the spirit of gender equality, starting salaries will not differ based on gender.</li><li>Implemented in accordance with the "Labor Protection Management Procedures."</li><li>Work environment monitoring will be conducted in accordance with the law, to ensure the health and safety of the workers' working environment.</li><li>Implemented in accordance with the "Occupational Safety and Hygiene Management System," and continuously improve safety and hygiene performance.</li></ul>

SDGs	SDGs Explanation	Strategic Actions for MAP sustainable development.
 Reduce inequality within countries and among nations.	<ul style="list-style-type: none"><li>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.</li><li>Ensure equal opportunity and reduce inequalities by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and actions.</li></ul>	<ul style="list-style-type: none"><li>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.</li><li>Employ based on merit, with gender equality, and ensure equal pay for female and male employees for the same work.</li></ul>
 Ensure sustainable consumption and production patterns.	<ul style="list-style-type: none"><li>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.</li><li>Substantially reduce waste generation through prevention, reduction, recycling, and reuse by 2030.</li><li>Encourage businesses, especially large and multinational companies, to adopt sustainable business practices and to integrate sustainability information into their reporting cycle.</li></ul>	<ul style="list-style-type: none"><li>Comply with regulations such as RoHS and REACH to ensure the supply chain adheres to chemical substance regulations.</li><li>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.</li><li>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.</li><li>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.</li></ul>



2.7 MAP and the United Nations Sustainable Development Goals (SDGs)

SDGs	SDGs Explanation	Strategic Actions for MAP sustainable development.
		<ul style="list-style-type: none"><li>Issue an annual sustainability report disclosing the company's sustainability information.</li></ul>
 Take emergency measures to cope with climate change and its impacts.	<ul style="list-style-type: none"><li>Integrate climate change measures into national policies, strategies, and planning.</li><li>Improve education, raise awareness, and enhance human and institutional capacity upon climate change mitigation, adaptation, impact reduction, and early warning.</li></ul>	<ul style="list-style-type: none"><li>Conduct greenhouse gas emissions inventories according to the ISO 14064-1 standard starting in 2023.</li><li>Occasionally promote environmental issues such as energy conservation, carbon reduction, water conservation, and waste reduction. Conduct professional courses on greenhouse gas emissions inventory to enhance staff's professional skills.</li></ul>
 Promoting peaceful and inclusive societies to achieve sustainable development.	<ul style="list-style-type: none"><li>Significantly reduce all forms of corruption and bribery.</li><li>Promote and implement non-discriminatory laws and policies to achieve sustainable development.</li><li>Develop effective, accountable and transparent institutions at all levels.</li></ul>	<ul style="list-style-type: none"><li>Implement according to "Employee Ethical Conduct Management Procedures," "Employee Complaint and Participation Management Procedures," and "Employee Protection Management Procedures."</li><li>Establish and continuously improve internal and external reporting channels and handling mechanisms. Strengthen the code of ethical conduct and integrity management rules, ensuring their effective implementation. Safeguard the legitimate rights and interests of both complainants and respondents.</li><li>Handle reported incidents with confidentiality and ensure the privacy and safety of the whistleblower.</li></ul>

SDGs	SDGs Explanation	Strategic Actions for MAP sustainable development.
		<ul style="list-style-type: none"><li>Promote fair competition and conduct mergers and acquisitions in accordance with the law to expand business scale and enhance market competitiveness.</li><li>Subject to the supervision of the Fair-Trade Commission, guide industry peers in lawful competition and maintain market competition order.</li></ul>
 Diverse Partnerships	<ul style="list-style-type: none"><li>Establish diverse partnerships to collaboratively advance the vision of sustainability.</li></ul>	<ul style="list-style-type: none"><li>MAP regularly conducts supplier training and uses questionnaires to ensure that the procedures MAP has established are communicated to suppliers.</li><li>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.</li></ul>

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Appendix

3.1 MAP's Products

3.2 MAP Value Chain

3.3 Business Ethics

3.4 Information Security Management

## Chapter 3

# Our Products

## 3.1 MAP's Products

Established on January 18, 2001, MAP's primary products consist of

- Stamping Components for Hard Disk Drives (HDDs)
- Stamping Components for 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

- (1) 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 Rear/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.
- (2) 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.
- (3) 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.
- (4) 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 Spreader, allowing the heat source to spread evenly and achieve an effective cooling effect.

3.2 MAP Value Chain

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 Spreader production.

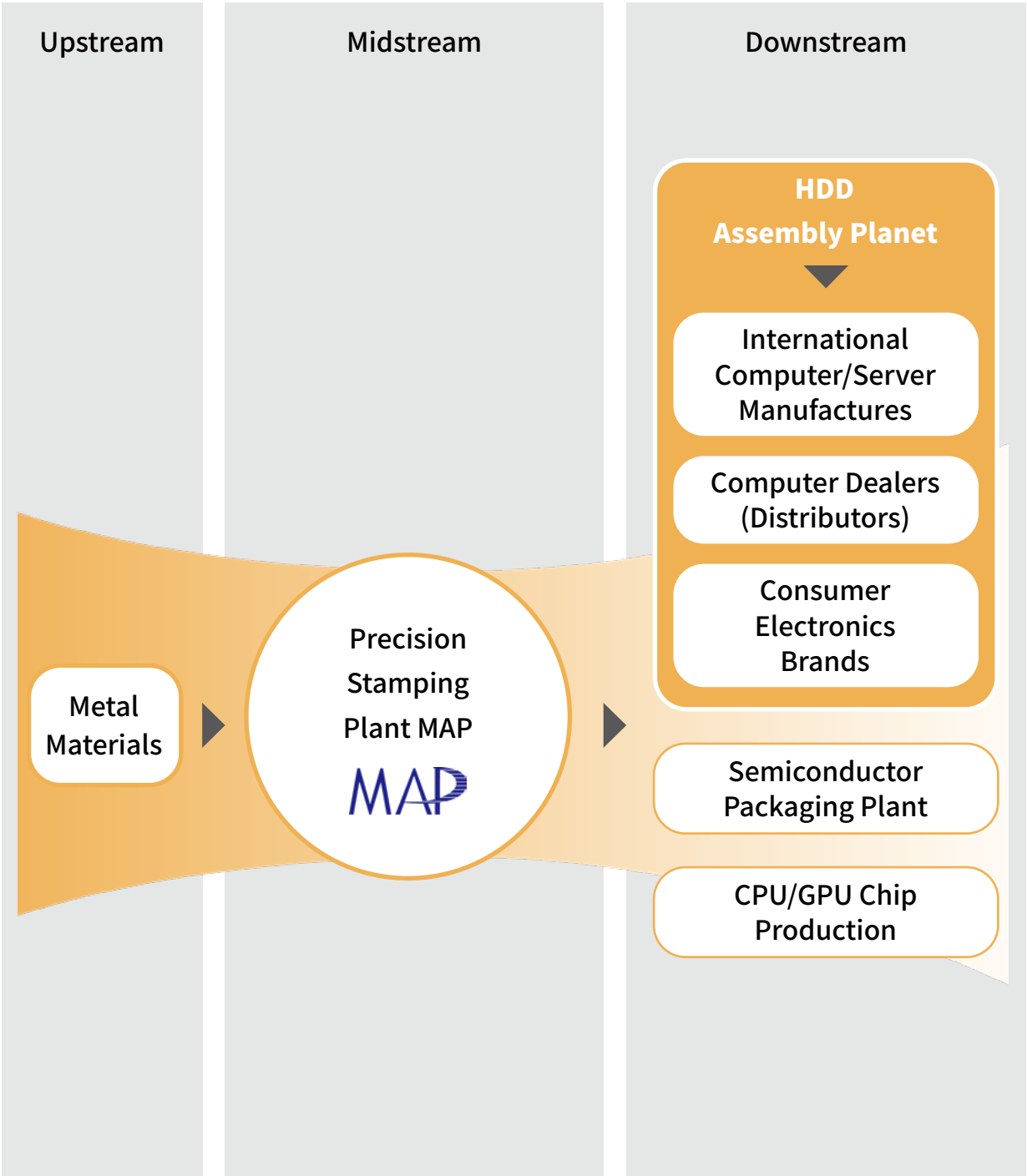
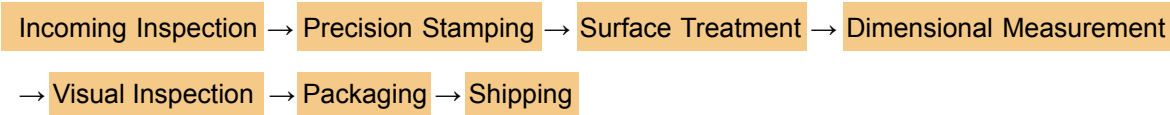


Figure 3-1 Organizational Value Chain



Main Product Manufacturing Process:



Main Product Manufacturing Process:

Domestic: 1.1%, Asia: 98%, Americas: 0.4%, Europe: 0.4%

Main Customers: Min Aik Technology, Western Digital, Seagate and others. No significant changes to related services and the value chain in recent years.

3.3 Business Ethics

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 Complaint  
Channels

External Complaint Hotline:  
+886-3-4389010

External Complaint Email:  
EICC@mapi.com.tw



Business  
Ethics



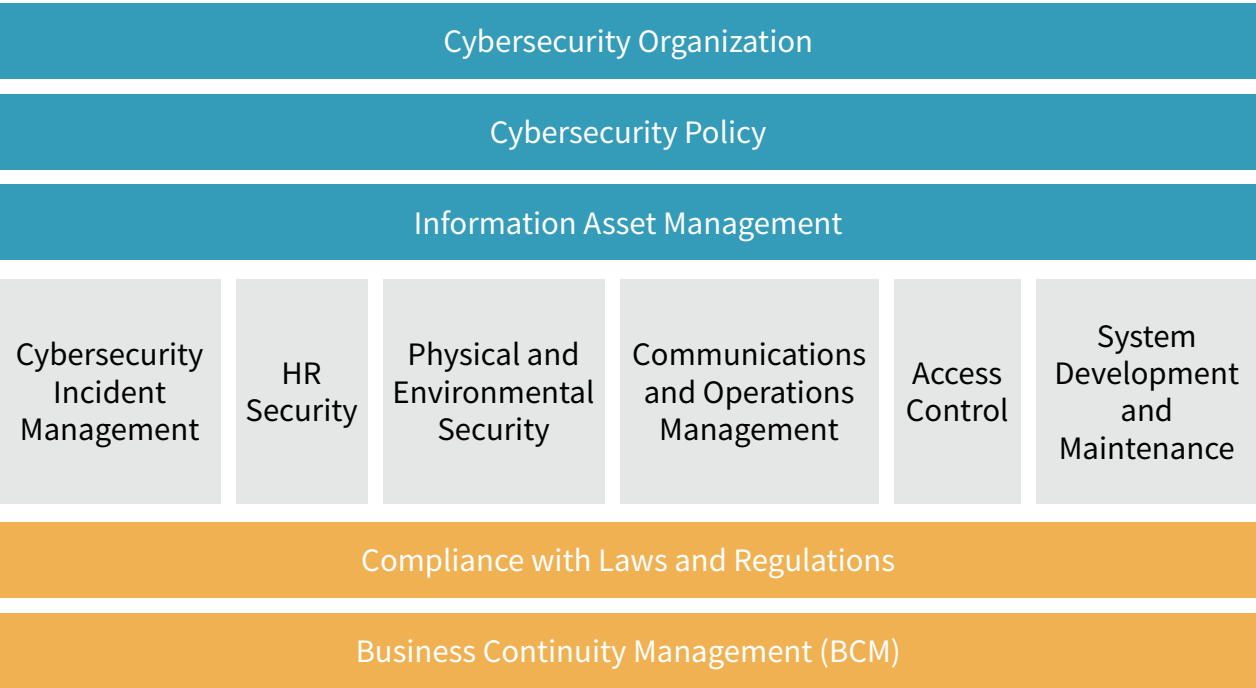
3.4 Information Security Management

To protect the information security of customers, suppliers, and employees, and to ensure the objective of uninterrupted business operations, MAP has established an "Information Security 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 information security governance planning and execution.

3.4.1 MAP's Cybersecurity Management Framework

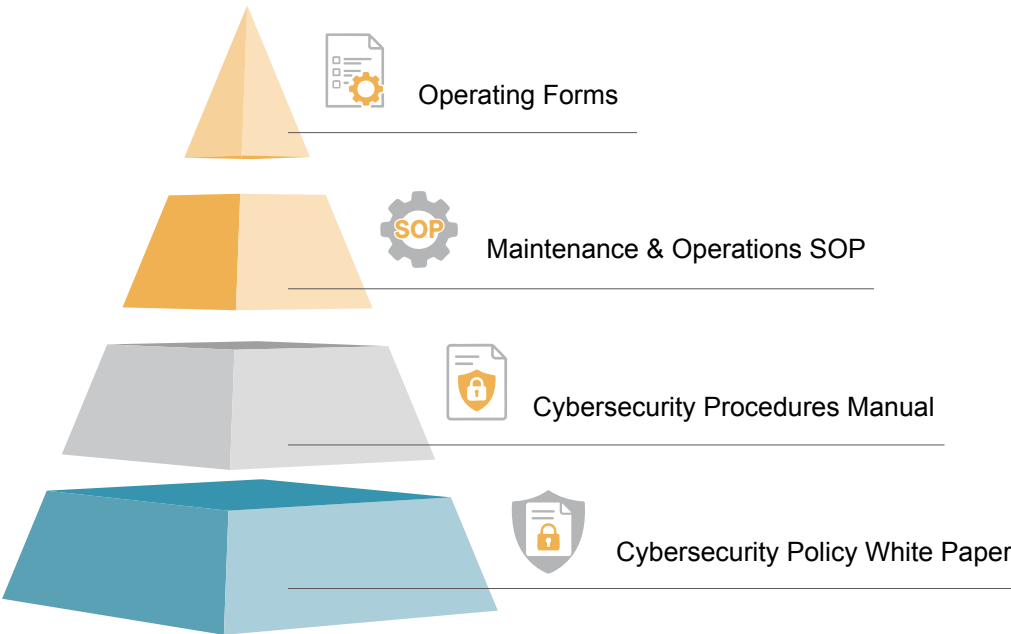
MAP safeguards information security through its cybersecurity policies, cybersecurity risk management, management programs, and the resources invested in information security management.

3.4.1.1 Risk Management Framework



3.4.1.2 Cybersecurity Policy

To effectively implement and improve the cybersecurity system, the policy framework is structured into four levels of documents with the following management approach



The Chart above

- (1) Establish management and comprehensive archiving of all information activities: portable storage, document operations, authorized connection, device usage and asset records.
- (2) 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.

### 3.4.1.3 Resources allocated to cybersecurity management



#### Concept Announcement

- New Employee Training
- Cybersecurity Awareness



#### Training

- Employee Cybersecurity Awareness Training
- iPAS Courses for Information security personnel
- Disaster Recovery Drill



#### Safety Protection

- ISP Network Cybersecurity Protection
- Internet Firewall
- Protection Antivirus Software Protection



#### Risk Management

- Email Audit Control
- Cybersecurity Access Control
- File Access Control



#### Data Backup

- System Operational Architecture Backup
- Corporate Files Backup
- Offsite Backup of Significant Documents

## 3.4.2 A Multi-layered, Multi-functional, Comprehensive Cybersecurity Protection System

### 3.4.2.1 Network Protection

- (1) ISP Network Security Protection: Intrusion Detection, DDoS Protection
- (2) Firewall Hardware Protection: IPS, WAF, Sandstorm Protection, DNS Filter, DDos Protection, Multi-line Redundancy Load Balancing.
- (3) MPLS VPN: Independent Closed-Group Message Transmission
- (4) Vulnerability Scanning Test (Client commissioned third-party vendor to execute, achieving an A-grade rating, higher than industry average)

### 3.4.3 Server Protection

#### 3.4.3.1. Email server protection

Dual Anti-Virus Protection, Sandstrom Protection, WebMail Dual-Factor Authentication...etc.

#### 3.4.3.2 ERP Server Protection

Dual-Active Failover, Additional Independent Testing Backup Server, Dual Backup Channels, Offsite Backup Storage in Data Center (IDC)

#### 3.4.3.3 Server Services

Certificate Activation Always-On, Encrypted Transmission.





### 3.4.4 Program Development Protection

Includes Source Code Scanning and Independent Closed Testing.

### 3.4.5 User-End Security

#### 3.4.5.1 Cybersecurity Software Protection

Enhance network and hardware (USB) endpoint access management, ensuring that authorized and compliant devices can access the company's network services, and prevent unauthorized access risks.

#### 3.4.5.2 Endpoint (Antivirus) Software Protection

#### 3.4.5.3 Wireless Network Protection

Guest networks, exclusive visitor network, and base station virus filtering.

### 3.4.6 Data and File Backup Protection

#### 3.4.6.1 Sensitive Data and Image Files

Real-time file encryption and access rights control, independent storage media, encrypted backup software, and off-site backup.

#### 3.4.6.2 Departmental Shared Data

Single-machine multi-version backup, snapshots, group centralized backup, and off-site backup.

#### 3.4.6.3 Screen and Print Watermark Control

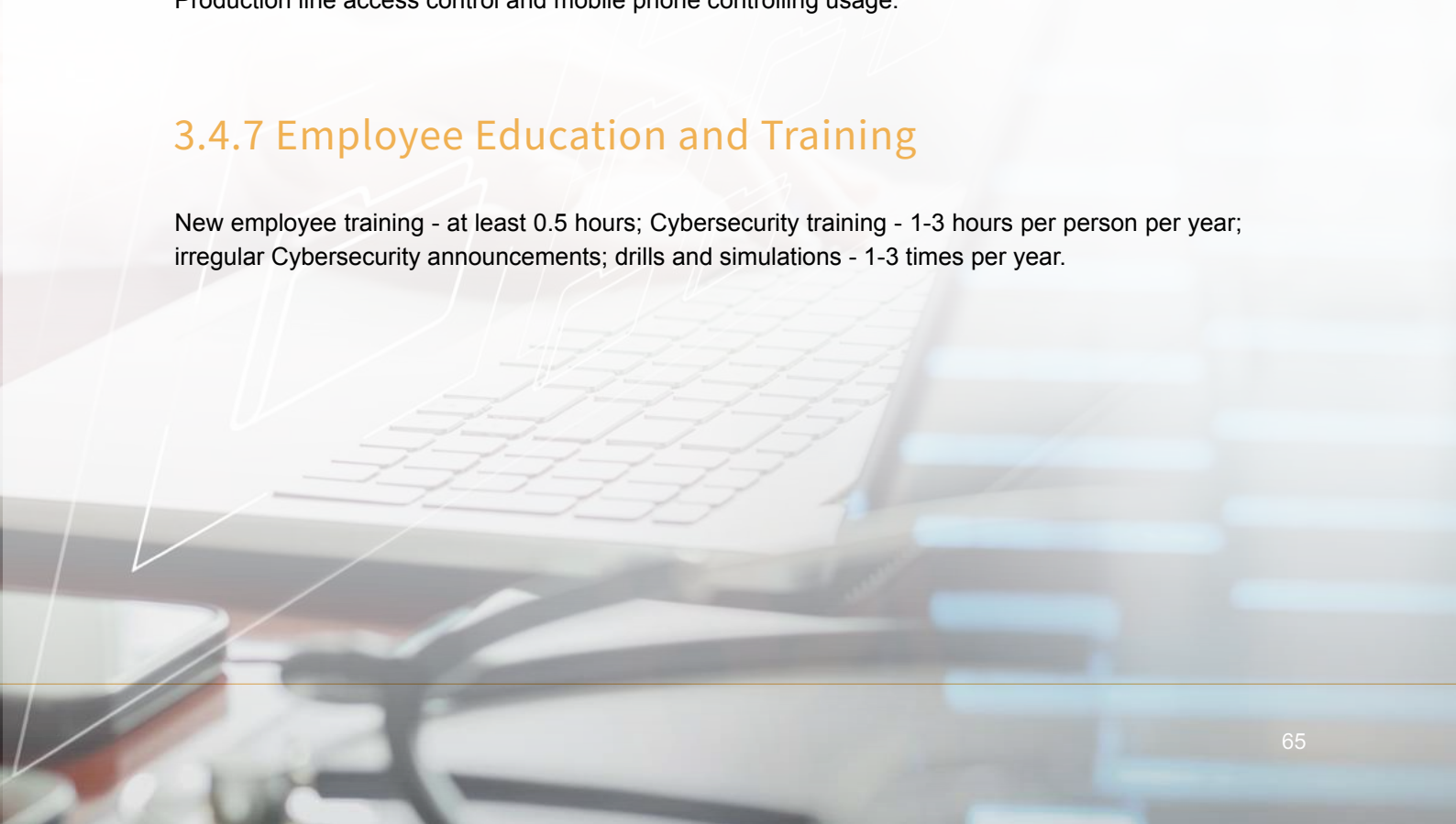
To prevent document leakage and enhance data tracking and security management.

#### 3.4.6.4 Mobile Phone Control

Production line access control and mobile phone controlling usage.

### 3.4.7 Employee Education and Training

New employee training - at least 0.5 hours; Cybersecurity training - 1-3 hours per person per year; irregular Cybersecurity announcements; drills and simulations - 1-3 times per year.





## Chapter 4

# Mutually Beneficial Partnerships

### 4.1 Supply Chain Context

MAP's main supply chain covers a wide range of goods and services, including raw materials, metal products, outsourced processing, environmental engineering, manpower agencies, cleaning services, 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 2024.

Table 4-1

Supplier, Outsourcer	Subcontractor	Labor Outsourcing agency	Service Provider
<ul style="list-style-type: none"><li>• Supplier: Raw Materials, Metal Products</li><li>• Outsourcer: Outsourced Processing</li></ul>	Environmental/Repair Engineering	Manpower Dispatch/ Migrant Workers	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.



Table 4-2 Implementation Status of Main Raw Material Local Sourcing

Terms	Taiwan	Other Countries
Supplier Ratio	89.6%	10.4%
Cost Ratio	89.3%	10.7%

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 Minerals-Free Sourcing Commitment," "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 2024, a total of 32 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 rights, 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 Minerals-Free Sourcing Commitment" 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 2024, the company completed "Qualified Supplier Social Responsibility Management Commitment Letters" for 32 suppliers, "Conflict Minerals Reporting Template (CMRT)" for 65 suppliers, and "Conflict Minerals-Free Sourcing Commitments" for 32 suppliers. No suppliers were found to be in violation of the conflict minerals management policy.

Through investigations into the origin of raw materials from suppliers and self-declarations, related management policies were extended to the source (suppliers), ensuring that MAP complies with the requirements of corporate social responsibility and ethical standards.

## 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 Minerals-Free Sourcing Commitment Letter." By gradually embracing the spirit of RBA social responsibility, MAP works collaboratively with its supply chain to implement social responsibility management.

#### 4.2.1.1 All material suppliers shall sign a "Conflict-Minerals-Free 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.

#### 4.2.1.2 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

1. New suppliers are required to sign a "Conflict Minerals-Free Commitment Letter," with a rate of return 97.3% in 2024.
2. MAP proactively provides CMRT and EMRT forms to raw material suppliers for completion.

A total of 65 suppliers completed conflict minerals surveys in 2024.

#### 4.2.2 Workplace Safety and Labor Dignity

MAP and its supply chain actively support the Responsible Business Alliance (RBA) and its management system. MAP proactively applies RBA requirements throughout the entire supply chain, requiring suppliers to comply with RBA standards, while also encouraging suppliers to comply with the laws and regulations of the countries and regions in which they operate.

MAP has established management procedures and standards aligned with the various provisions of RBA to ensure compliance and execution. At the same time, the implementation status is regularly audited by external units. MAP also regularly audits its suppliers to ensure that its supply chain can meet RBA requirements.

In 2024, a total of 32 high-risk suppliers completed their commitment letters.

#### 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 36 suppliers completed declarations of not using conflict minerals.



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. 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.

Table 4-3 Supplier Audit Count

Category	Planned Annual Audits (Number)	2024 Actual Annual Audits (Number)	Completion Rate
Suppliers	23	22	95.7%
Subcontractors	3	3	100%

The 2024 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 2024, 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 2024, 3 suppliers completed social responsibility audits. In 2025, the audit scope will be expanded to cover 10 labor outsourcing agencies and service providers.

4.3 Subcontractor Management

To protect subcontractor personnel, MAP employees, and maintain workplace safety, MAP complies with occupational safety and health regulations and has established a Subcontractor Environment, Safety, and Health Management Procedure. This procedure defines the responsibilities of MAP's accountable units and the subcontractors, as well as the relevant environmental, safety, and health considerations.

Before being allowed to enter the plant for construction, subcontractors must sign a Contractor Safety and Health Commitment and undergo hazard-briefing training conducted by the supervising unit. Execution status is shown in the table below; the training plans in 2024 are 100 % in completion.

In 2024, MAP conducted oral human-rights declarations with all suppliers; the plans in 2025 are 100 % completed. Regarding subcontractors' human-rights aspects, there is no data presented for 2023. MAP will disclose 2024 results based on the actual number of approved applications from qualified suppliers (subcontractors).

Table 4-4 Contractors Training Hours Summary

Required Training Participants	2024 Actual Participants Trained	Completion Percentage	Required Training Hours	2024 Actual Training Hours	Completion Percentage
8,758	8,758	100%	960	960	100%

Note: Contractor must complete hazard briefing and education training before each entry into the plant



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## Chapter 5 Social Inclusion





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Essential Topics	2024 Performance	Management Approach	Goal
Market Position 202	The average salary for full-time employees exceeds the statutory minimum wage.	<ul style="list-style-type: none"><li>Ensure that all full-time employees' salaries comply with the legally regulatory minimum wage in accordance with the "Salary and Benefits Management Regulations."</li><li>Periodically review and maintain competitive salary levels with reference to industry salary surveys.</li></ul>	<ul style="list-style-type: none"><li>Short to Midterm: Employee' starting salaries will not fall below industry benchmarks.</li></ul>
Labor-Management Relations 401	<ul style="list-style-type: none"><li>Retention through Conversion of Dispatch Employees: Regular review and evaluations are conducted on the performance of dispatched employees, with retention decisions based on abilities, and matching the right person with the right position.</li><li>In 2024, three dispatched employees converted to full-time after 6 months of employment, achieving a conversion rate of 100%.</li></ul>	According to the "Recruitment and Hiring Procedures Management Procedure," we standardize recruitment protocols, clarifying employee rights and obligations, providing excellent benefits, strengthening employee loyalty, and conducting exit interviews with to identify and understand the root causes of turnover.	<ul style="list-style-type: none"><li>Short-Term: Assess employee performance every three months.</li><li>Midterm: Maintain an annual turnover rate below 3%.</li><li>Long-Term: Maintain an annual turnover rate below 10%.</li></ul>
Occupational Health and Safety 403	<ul style="list-style-type: none"><li>Health and Safety Training: 2275 hours</li><li>Workplace Accidents: 3 cases</li></ul> Health Promotion <ul style="list-style-type: none"><li>Health Talks: Participation from 30 individuals</li></ul>	Guided by the "EHS Management Manual".  MAP conducts ongoing occupational health publicity, education, and training.	<ul style="list-style-type: none"><li>Short-Term: Maintain ISO 45001 management system's effectiveness.</li></ul> 1. Proactively maintaining employee safety, keeping the total recordable incident rate below the industry average

Essential Topics	2024 Performance	Management Approach	Goal
	<ul style="list-style-type: none"><li>Employee Medical Checkups: Approximately 420 participants</li></ul>	Regularly manage and maintain occupational disease hazard control facilities.	<ul style="list-style-type: none"><li>2. Fully implement training programs and achieve 100% of annual training targets</li><li>3. Smooth communication channel of stakeholders, ensure timely feedback on abnormal events with zero delays.</li><li>Midterm: Achieve zero occupational injuries and illnesses (Zero occupational diseases)</li><li>Long-Term: Sustain zero occupational injuries and illnesses.</li></ul>
Training & Education 404	<ul style="list-style-type: none"><li>RBA and Anti-Corruption Courses: 1,272 hours completed.</li><li>EHS Training:Internal Courses: 943 participants. External Certification/ Refresher Courses: 38 participants, 72 hours.</li><li>Basic Courses: 323 participants, 516 hours completed.</li><li>Professional Courses: 157 participants, 469 hours completed.</li></ul>	The 'Education Training Operation Management Procedure' involves identifying employee training needs, providing adequate training resources, create effective training plans, enhancing the effectiveness of training for participants, and ensuring employees are competent in their roles.	<ul style="list-style-type: none"><li>Short-term: Increase total employee training hours.</li><li>Midterm:<ul style="list-style-type: none"><li>1. Conduct diverse external training to meet the professional skills and competencies required for all job levels and ranks.</li></ul></li><li>2. Comply with the requirements of various regulations and follow the licensing stipulated by regulations.</li><li>Long-term: In anticipation of the company's long-term development, we have specifically designed visionary and competency-based</li></ul>

Essential Topics	2024 Performance	Management Approach	Goal
			management courses to help employees grow together with the company.
Diversity and Equal Opportunity in the Workplace 405	<ul style="list-style-type: none"><li>Hired employees with disabilities based on job characteristics. In 2024, MAP employed six individuals with disabilities, including two with severe disabilities (including profound and severe).</li><li>In 2024, MAP invested approximately NT\$5.5 million to cover all domestic and overseas intermediary service fees, medical check-up costs, and residency permit expenses for its foreign migrant workers, ensuring they bear no related expenses.</li></ul>	<ul style="list-style-type: none"><li>Comply with labor laws, international standards and MAP's human rights policy.</li><li>Implement procedures under the "Recruitment and Employment Management Procedure." to ensure diverse hiring</li><li>Conduct supervisor training on fair hiring practices, including non-discrimination.</li><li>Since 2016, fully implemented and executed the "Foreign Migrant Worker Zero Fee" policy.</li></ul>	<ul style="list-style-type: none"><li>Short-term: Increase diversity among general employee hires percentage of general employee hires.</li><li>Midterm: Increase female representation in senior management.</li></ul>
Non-Discrimination 406	Discrimination incidents never occur during 2024.	Adhered to SA8000, RBA human rights standards, and MAP's human rights policy: Provide an equal opportunity workplace and fair opportunities. Prohibiting discrimination upon the basis of race, color, age, gender, sexual orientation, disability, national origin, pregnancy, religion, political views, marital status, or any other characteristic protected by law.	<ul style="list-style-type: none"><li>Short, mid, and long-term goals: Maintain zero incidents of discrimination</li></ul>

5.1 Social Inclusion

MAP upholds the spirit of SA8000 by developing social responsibility policies and executing various commitments, strictly adhering to the RBA Responsible Business Alliance Code of Conduct to fulfill corporate social responsibility, and following international human rights conventions such as "the United Nations Universal Declaration of Human Rights", "the United Nations Global Compact", and "the International Labor Organization's Declaration on Fundamental Principles and Rights at Work", to uphold the principles and spirit of human rights protection.

MAP has established a "Workplace Sexual Harassment Prevention and Gender Equality Management Procedure," which is published on the internal website. Any form of workplace sexual harassment is strictly prohibited to ensure employees a safe and healthy working environment. Additionally, MAP has implemented an "Employee Complaint and Engagement Management Procedure" to ensure that discrimination incidents do not occur. As a result, in 2024 there were no discrimination or human rights violations.

MAP values each employee's contributions and provides opportunities for individual talent development. The company also organizes various activities to promote work-life balance. MAP strictly complies with local laws and international human rights standards, committed to creating a space for mutual growth for employees and the company.



Daxi Falcons Paintball

Relieve stress and improve teamwork through outdoor paintball activities, embodying work-life balance and enhancing employee well-being and team cohesion.



MAP Badminton Club

Promotes badminton club activities, encouraging colleagues to exercise regularly and relieve stress, fostering interaction and cooperation outside of work, and realizing the goals of a healthy workplace and work-life balance.



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5.1.1 Work-Life Balance

We value our employees' work-life balance. Various clubs are established within the company, including hiking, badminton, and recreation clubs. Each club organizes quarterly activities, with partial funding provided by MAP. In addition, family day events are held regularly to help employees balance work and family life and to promote physical and mental well-being.

5.1.2 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

5.1.2.1 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.

5.1.2.2 MAP 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 job fairs, actively engaging candidates from all social strata, to ensure a more diverse selection in the recruitment process.

5.1.2.3 MAP 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.

5.1.2.4 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.

5.1.2.5 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 2024, no incidents of discrimination were reported.

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### 5.1.3 Sexual Harassment Prevention and Gender Equality Work

We are committed to creating a workplace free of sexual harassment by establishing ‘Sexual Harassment Prevention and Gender Equality Work Management Procedures’. This procedure helps employees understand and recognize inappropriate behaviors and provides clear mechanisms to handle any complaints, ensuring every employee can feel safe and protected at work.

### 5.1.4 Career Development

We value our employees' areas of expertise and provide diverse training resources and promotion opportunities based on merit. We encourage continuous learning and personal growth, allowing them to challenge themselves at work and achieve their career development goals.

#### Excel Data Analysis



Through Excel data analysis training, cultivating employees' data organization and interpretation skills, strengthening logical thinking and decision-making foundations. The curriculum covers basic operations, chart visualization, and practical applications, assisting the team in data-driven management and enhancing professional competence and work efficiency.

#### Visual Design for Presentations



Through a systematized presentation creation process, enhance communication efficiency and clarity of expression, assisting the team in grasping key points within the limited time, thereby strengthening internal and external communication quality and decision-making efficiency.

#### Tooling Skills Enhancement



After participating in skill development courses, employees can strengthen their professional knowledge and practical abilities, improve work efficiency and quality, and stay updated with the latest industry technologies to boost their competitiveness. Through systematic learning and hands-on practice, it helps expand career development paths, lay a solid foundation for cross-departmental growth, and build a stable career blueprint.

### 5.1.5 Harmonious Work Environment

We foster a friendly workplace with open communication and a positive team spirit, ensuring every employee feels a sense of achievement, belonging, and respect. We value everyone's opinions and contributions and are dedicated working together to mutual growth.



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## 5.1.6 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.



Oral Communication Skills Training



Systemic oral communication training enhances employees' confidence and persuasiveness in presentations, meetings, and cross-departmental communication. The course combines practical exercises with peer feedback, strengthening logical thinking, on-the-spot adaptability, and clear expression skills, building a more influential communication team.

## 5.2 Workforce Overview

MAP upholds human rights by establishing the "Labor Protection Management Procedure," ensuring all employees are treated fairly and with dignity regardless of race, ideology, religion, party affiliation, origin, birthplace, gender, sexual orientation, marital status, appearance, or physical and mental disabilities.

Our social responsibility policy explicitly states compliance with laws and regulations, safeguarding labor rights, and providing equal employment opportunities to all applicants. During recruitment, we meet and exceed legal requirements by employing at least one person with a physical or mental disability per one hundred employees, actively promoting equal employment opportunities for disadvantaged groups.

MAP recruits and employs staff based on the Labor Standards Act, Employment Services Act, Gender Equality in Employment Act, People with Disabilities Rights Protection Act, and RBA principles. The company embraces humanized management, adheres to national laws and regulations, and strives to implement and promote human rights policies, offer a supportive work environment, and build strong labor-management relationships with its employees. By the end of 2024, The Guanyin factory employed a total of 537 employees: 254 males and 283 females. Among them, 312 were domestic employees, and 224 were foreign nationals.

### 5.2.1 Employee Structure and Recruitment

MAP adheres to RBA principles, operating with legal, fair, just, equal, voluntary, and honest principles, and actively upholds the UN Declaration of Human Rights, establishing comprehensive procedures and regulations to protect employees' legal rights. In selection, training, education, utilization, and retention, there is no discriminatory treatment based on gender, age, nationality, origin, ethnicity, language, physical or mental disabilities, marital status, pregnancy, sexual orientation, religion, or political affiliation. Besides, the recruitment of child labor is strictly prohibited and a "No Child Labor Management Procedure" has been implemented. Applicants are thoroughly verified during the application process, and hired employees must be undergone verification, utilizing a dual-control system to ensure no neglect.

As of December 2024, MAP has a total of 537 employees, including 6 people with

disabilities (four with mild to moderate disabilities and two with severe to profound disabilities). The employment ratio exceeds regulatory requirements. Regarding nationality, domestic employees account for 58%, while international employees make up 42% (including new residents without a physical ID). This deepens the company's localization philosophy and promotes the exchange of diverse talents. In terms of gender ratio, males represent 47% and females 53%, supported by a workplace environment designed to be inclusive and empowering for women.

MAP embraces the principle of "respect for human rights" and is committed to creating an inclusive and friendly workplace. We strive for gender equality in the workplace. We've established open communication channels for employees, promptly addressing their needs and suggestions to foster a harmonious work environment.

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Table 5-1 Employee Composition

Classification (Units: Number of People)		Domestic		Non-Domestic		Total		
		Male	Female	Male	Female	Male	Female	Total
By Contract	Permanent Employees (Indefinite Contract)	130	182	15	18	145	200	345
	Contract Employees (Fixed-Term Contract)	0	1	109	82	109	83	192
By Work Hours	Full-Time Employees	130	183	124	100	254	283	537
By Education	Master's Degree	7	0	0	0	7	0	7
	Bachelor's Degree	56	54	38	29	94	83	177
	Associate's degree	19	4	36	32	55	36	91
	High School or Below	48	125	50	39	98	164	262
Management Status	Management	20	9	1	0	21	9	30
	Non-Management	110	174	123	100	223	284	507
By Job Function	Manufacturing	110	155	121	100	265	221	486
	Operations Administration	20	12	3	0	23	12	35
	Technical	6	4	0	0	6	4	10
	Sales & Marketing	4	2	0	0	4	2	6
Total		140	173	124	100	298	239	537

Table 5-2 Diversified Distribution of Employee Job Categories

Job /Diverse Categories		Gender		Age			Other disclosures based on company situation	
		Male	Femail	Under 30	31-50	Over 51 years old	Migrant employees	People with disabilities
Manufacturing	Number	231	255	123	319	44	221	6
	%	43%	47%	23%	59%	8%	99%	100%
Operations Administration	Number	15	20	4	25	6	3	0
	%	3%	4%	1%	5%	1%	1%	0%
R&D Technical	Number	6	4	5	3	2	0	0
	%	1%	1%	1%	1%	0%	0%	0%
Sales & Marketing	Number	2	4	1	5	0	0	0
	%	0%	1%	0%	1%	0%	0%	0%
Diverse employees in number		254	283	133	352	52	224	6
Diverse employees in proportion of total employees		47%	53%	25%	66%	10%	42%	1%

Table 5-3 Non-Company Employees Composition Table

	Security Guard	Group Catering	Cleaning	Subcontractor
Total	3	6	3	3



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## 5.2.2 Employee Training and Development

### Internal EHS Courses

943 participants

### External Certification/ Refresher Training Courses

38 participants in total 72  
hours

MAP values its employees' career development, allocating a dedicated annual budget for various internal and external training programs to enhance employees' technical and management skills. Training is conducted through diverse methods, including online learning and practical courses, to provide the most optimal learning outcomes tailored to course objectives.

Course content is primarily divided based on needs, including production management, technical enhancement, regulatory requirements, understanding financial statements, and other management skills. Courses are also categorized by subject matter, such as quality management, safety and hygiene, professional development, general knowledge, and discipline.

Additionally, courses are planned as basic, enhanced, and advanced series, depending on the different skill levels required. By offering a variety of courses, the programs provide tailored instruction, cultivating different skills for various departments, such as production, technical, and support units, allowing employees to apply their knowledge and develop expertise.

### Fundamental Courses

232 participants in total 516 hours

In 2024, MAP employees participated in 2,624 training sessions totally. The average annual training hours for male employees was 1.64 hours, and for female employees, it was 1.6 hours.

Upon onboarding, new employees undergo training in accordance with the Training Management Procedures. In 2024, 222 sessions were completed by new hires, covering basic job and company knowledge, corporate governance, sexual harassment prevention, benefits, and occupational health and safety.

We emphasize the importance of human rights and occupational safety for all new employees and encourage participation in a variety of training programs. In 2024, we conducted 4466.85 training hours across areas such as professional development, safety and health, quality management, and general education, with a total of 2624 employee attendances. On average, each employee completed 1.65 hours of training.

### Ethics and Integrity Courses



### Cybersecurity Courses



### Legal and Regulatory Training



RBA Anti-Corruption  
Courses 1, 272 hours

### Tooling Design Principles and Stamping Courses



Professional Courses  
157 participants in  
total 469 hours

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Table 5-4

Employee Category	Management (Supervisory Level and Above)		Indirect Personnel		Direct Personnel	
	Male	Femail	Male	Femail	Male	Femail
Average Hours	2.28	2.26	1.81	2.05	1.37	1.23
Total Hours	214	294	924.5	975.50	1029.6	812.25

Table 5-5

Training Category	Internal Training hours		Total
	Femail	Male	
Orientation(Including Occupational Health & Safety Training)	354	312	666
On-the-Job Professional Training	539.5	323.5	863.00
Safety and Health Training	248.75	282	530.75
Quality Management Training	71635	967.00	1683.35
General Education Training	412.5	311.25	723.75
Total Hours	2271.1	2195.75	4466.85
Average Training Hours per Person	1.62	1.68	1.65

MAP conducts quarterly "employee performance reviews" for all employees (excluding those employed for less than three months). This system is designed to evaluate employee work performance. The primary purpose of this assessment is to gain a better understanding of employees' performance in their work, identify outstanding employees and what they need for improvement, and based on this, make strategic decisions to motivate, train, or adjust accordingly.

5.3 New Employee Hires and Employee Turnover

To support long-term growth and attract top talent, MAP continues to hire new employees, demonstrating a positive growth trend. Before employees leave their position, we conduct exit interviews to understand their perspectives and use this information as a reference to implement improvements. Currently, the employee turnover rate remains stable.

Table 5-6 New Employee Hires Analyzed by Age and Gender

Term	Under 30		30 ~ 50		Over 50		Total
	Femail	Male	Femail	Male	Femail	Male	
Number of New Hires	54	38	62	61	4	3	222
New Hires Percentage Headcount at Year End	24%	17%	28%	28%	2%	1%%	100%



Table 5-7 Resigned Employees Analyzed by Age and Gender

Term	Under 30		30 ~ 50		Over 50		Total
	Femail	Male	Femail	Male	Femail	Male	
Number of Resignation	26	21	45	54	0	6	152
Resignation Percentage	4.8%	3.9%	8.3%	10%	0%	1%	28%

Note: 2024 Employee Resignation Percentage = (Total Number of Resigned Employees / Headcount at Year-End) x 100%.  
Employees who resigned within three months are not included in the calculation.

5.4 Employee Compensation and Benefits

MAP ensures that all full-time employee salaries meet the legal minimum wage requirements, in accordance with the "Compensation and Benefits Management Procedures." MAP regularly reviews industry salary surveys and calculates a living wage to ensure a competitive salary level for employees.

The salaries of full-time entry-level employees are all above the legal minimum wage, and there is equal pay for equal work, regardless of gender. We respect and value every team member. In addition to establishing clubs to organize various activities, we share business performance with our employees and provide competitive compensation and benefits designed to attract, motivate, and retain excellent talent, and to care for employees' lives and families, allowing them to balance work and life.Salaries of full-time employees who do not hold supervisory positions are disclosed on the MOPS (Market Observation Post System).

5.4.1 Compensation System

- 1. Competitive Monthly Salary.
- 2. Year-end Bonus
- 3. Referral Bonus (Encouraging employees to recommend excellent talent).
- 4. Bonus (Based on company profits, determined by individual performance, sharing business performance with employees).
- 5. Employee Share Ownership Trust, available to those employed for one or more years.

5.4.2 Employee Benefits and Subsidies

- 1. Annual Travel Allowance.
- 2. Labor Day/Dragon Boat Festival/Full Moon Festival/Lunar New Year Gift Coupon.
- 3. Employee Birthday Coupon
- 4. Marriage, Funeral, Marital and Celebration Benefit.
- 5. Meal Vouchers or Shopping Card Distribution.
- 6. Mother's Day and other irregular activities.

5.4.3 Health and Life Insurance

- 1. Employee Medical Check-up Allowance.
- 2. Insure High-Coverage Accident, Medical, and Disability Insurance.
- 3. On-site consultation services with contracted physicians, providing employees with health care and guidance.
- 4. Employee health promotion activities are held every year.

5.5 Employee Retirement System and Implementation

- 1. MAP complies with the "Labor Pension Act" and the new system of pension funds contribution is generally applicable to each employee, withholding 6% of the salary monthly.
- 2. Pension funds are deposited into the individual retirement accounts at the Labor Insurance Bureau. Employees can voluntarily contribute up to 6% of their monthly salary, and the employee's voluntary contribution is fully deductible from the total personal income for that year.

5.6 Employee Parental and Unpaid Leave in practice

MAP employees can apply for leave without pay in accordance with the law during their parental leave. In 2023, a total of 7 employees applied for this leave, with an average 100% return-to-work rate after leave for that year.

MAP also continues observing the retention rate of employees who have returned to work. The retention rate for women who resumed work after parental leave and remained employed for at least one year as of 2024 is 71%. MAP will keep fostering a friendly and equitable workplace to improve return-to-work and retention rates.

Table 5-8 Parental Leave Status

Year	2023			2024		
Category	Male	Female	Total	Male	Female	Total
Employees who are eligible for Parental Leave (A)	3	9	9	1	4	4
Employees Who Used Parental Leave (B)	0	7	7	0	2	2
Employees who are due to return to work that year (C)	0	7	7	0	0	0
Employees returned to work that year (D)	0	7	7	0	0	0
Employees who returned to work after Parental Leave of last year (E)	0	7	7	0	0	0
Employees who returned to work after Parental Leave of last year and stayed more than one year (F)	0	5	5	0	0	0
Parental Leave Application Rate (B/A)	0	77%	77%	0	50%	50%
Return-to-Work Rate (D/C)	0	100%	100%	NA	NA	NA
Retention Rate (F/E)	0	71%	71%	NA	NA	NA



## 5.7 Safety and Health Workplace

### 5.7.1 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 OHS 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 2024, the scope covered by ISO 45001 includes 537 employees as well as 30 subcontractors, all of whom are protected under the management system, resulting in a coverage rate of 100%.

### 5.7.2 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.

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 2024, MAP conducted monitoring for 26 chemical and 24 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.

MAP also extended its occupational safety and health concepts to supplier partners, and in 2024, assisted iron material suppliers in installing safety barricades for iron coils handling operations to prevent material collapse and causing injury upon others.

Safety barricades for iron coils



### 5.7.3 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.

Table 5-9 Employee Occupational Accident Statistics

Indicator	Statistics
Number of Employees	537
Total Work Hours of all employees	1,015,520
Number of Occupational Injuries	3
Total Workdays Lost	83
Disabling Injury Frequency Rate (FR)	2.95
Disabling Injury Severity Rate (SR)	81
Number of Work-Related Fatalities	0
Number of Occupational Disease	0
Occupational Disease Rate (ODR)	0

Note:

1. Disabling Injury Severity Rate (SR) = (Total Workdays Lost / Total Recordable Hours) \* 1,000,000
2. Disabling Injury Frequency Rate (FR) = (Number of Disabling Injury / Total Recordable Hours) \* 1,000,000
3. Occupational Disease Rate (ODR) = (Number of Occupational Disease/ Total Recordable Hours) \* 200,000
4. Traffic accidents are excluded from statistics above.

In 2024, there were zero cases of occupational injuries or diseases reported among non-employee workers.



5.7.4 Contingency plans for crises and emergency events.

MAP places great importance on employee safety training, and the 2024 training programs included fire and earthquake evacuation drills, fire extinguisher training, chemical leakage drills, and cooperative training with fire governmental fire departments.

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.

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.

Implemented educational training, achieving 100% of annual training goals.

Health and Safety Training Hours  
2, 275 hours



Earthquake & Evacuation Drill at nighttime

Nighttime Earthquake and Evacuation Drill – Implementing nighttime earthquake and evacuation assembly drills strengthens employees' response capabilities during non-working hours, ensuring operational efficiency and personnel safety during emergencies.

Nighttime Evacuation Assembly Drill





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### 5.7.4.1 Training in Collaboration with Local Fire Departments

In the last few years, there have been several major factory fire incidents. In addition to the legally registered corporate fire safety manager, each department has its own certified fire safety managers who are responsible for inspecting and checking fire escape facilities, fire safety equipment, and fire and electrical equipment within their respective departments. Currently, there are 20 qualified fire safety managers in total.

Aside from the legally mandated semi-annual fire drills, the local fire department was also invited to conduct fire safety training for all company supervisors. Subsequently, supervisors trained their employees in person. By leading by example and demonstrating firsthand, supervisors encouraged all their employees to respond and cooperate to the set goals.

Local fire department conducted fire prevention training on-site.



General Manager Participated in fire extinguisher training.



Site lockdown drill for chemical leakage scenario



Emergency casualty showering



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.

Protective gear suit-up



Cleanup of leaked substances





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5.7.4.2 Chemical Leakage Drills

MAP uses chemical agents in its production processes. To strengthen the skills of the emergency response team in using protective gear and coping with accidents accurately, MAP regularly conducts protective gear suit-up and chemical leakage drills.



5.7.4.3 Traffic Safety, MAP's Responsibility

MAP values employee safety, not only at the workplace but also during commuting. In 2022, we invited the Traffic Police Corps of Taoyuan Police Department to conduct a traffic safety seminar on site. Using professional instructors with engaging, realistic videos, we aimed to raise employees' awareness of traffic safety, promote defensive driving concepts, and enhance driving safety.

5.7.4.4 Automatic Fire Extinguishing Facilities

Optimizing fire safety equipment is a key focus on MAP's continuous improvement efforts. In 2022, automatic fire suppression systems were installed to address high-risk electrical panels. When the temperature of an electrical panel exceeds the set standard, fire-extinguishing gas is immediately released, preventing the fire from spreading beyond in its initial stage.

In response to news reports for fires caused by modified electric scooters overloaded charging among migrant workers, MAP has abolished the motorcycle charging area in the dormitory. Instead, charging areas have been consolidated into a designated zone within the factory, equipped with dedicated circuits and a fire sprinkler system for precaution, thereby minimizing risks.





### 5.7.5 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 (ESH) 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.

### 5.7.6 Food Safety Volunteer

In recent years, food safety issues have received increased attention, such as problems with egg safety, expired ingredients, and illegal additives... etc. The Taoyuan City Government took corporate food safety management seriously, and therefore launched and promoted the "One Enterprise, One Food Safety Volunteer" project. MAP also supports government policy by joining the ranks of food safety volunteers to safeguard employees.



Corporate Food Safety Volunteer

### 5.7.7 Healthcare

MAP not only arranges periodic mobile health checkups from listed exceptional medical institutions within the company but also provides general physical health examinations for new employees, special physical examinations for employees in specific working areas, health checkups for expatriates, and subsidies that exceed regulatory requirements. For employees with abnormal results, MAP provides long-term follow-up management with the assistance of medical institutions and arranges consultations with our occupational specialist to safeguard employee health. An occupational specialist is stationed at the plant to conduct health interviews and consultations. They also conduct site inspections of the workplace with supervisors to assist employees to work more safely and appropriately, prevent occupational health hazards, and implement personal health protection and health management.

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



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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 Data 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.

### Number of employee health check-up participants

420 people



On site visit and conference accompanied by the occupational specialist and supervisor.



### 5.7.8 Maternal Health Protection Program

Designated parking spaces for pregnant employee



Designated dinning chairs for pregnant employees



Breastfeeding Room



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 conduct 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.



### 5.7.9 Precaution of Ergonomic Hazards and Excessive Workload

### 5.7.10 Prevention of Unlawful Misconduct

MAP actively implements the maternal health protection plan, including providing exclusive parking spaces for expectant mothers, Breastfeeding rooms, and designated dining chairs for pregnant women. Furthermore, regular interviews are scheduled during pregnancy to understand the needs and physical and mental well-being of pregnant employees, creating a safe and comfortable working environment. This demonstrates our commitment to employee health and gender equality.

Interview consultations in progress with pregnant employees



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).

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.

Occupational specialist was teaching employees the right ways of carrying.



MAP places strong emphasis on safeguarding the physical and mental well-being of its employees. In accordance with the "Risk Assessment Management Procedure" and the "Management Guidelines for Preventing Unlawful Misconduct in the Workplace," the Occupational Safety and Health (OSH) department comprehensively assesses and prevents workplace violence and bullying, employment discrimination, sexual harassment, stalking, and other social issues.

We conduct risk assessments of the company's workplaces and physical environments, and we prominently display the company's written statements prohibiting workplace harassment. We take proactive measures to protect employees' rights. Furthermore, we have established a reporting and complaint sheet for incidents of workplace misconduct, providing employees with a clear and accessible channel.



5.1 Friendly workplace 5.2 Workforce Profile 5.3 New Employee Hires and Employee Turnover 5.4 Employee Compensation and Benefits 5.5 Employee Retirement System and Implementation  
5.6 Employee Parental and Unpaid Leave in practice **5.7 Safety and Health Workplace** 5.8 Human Rights Policy 5.9 Building Strength, Co-creating Public Interest Value

## 5.7.11 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.

CPR+AE Practical Training



AED Device



Reassurance Place Certification

Practical Training and fundamental courses of CPR+AED are in progress.



## 5.7.12 MAP's Wellness Challenge: Get Fit Together

Weight management is often described as a lifelong journey and battle. According to the Health Promotion Administration, common health concerns among employees include excessive visceral fat, lack of exercise, and insufficient muscle mass. Based on health checkup data from recent years, a significant number of MAP employees were identified as overweight. In 2024, we organized a health weight loss competition, featuring nutritional, light-fare meal plans prepared by our catering company's nutritionists, along with health seminars to support a 90-day self-challenge. A total of 70 employees registered, with 50 completing the challenge. Participants who finished the competition lost an average of 3.2 kilograms.

Motive & experience sharing from one winner in men's group.



Motive & experience sharing from one winner in women's group.



Fitness courses in progress.



Fitness courses are held with invitations to pro instructors.



Group photo taken at the end of the fitness courses.



Women's group award ceremony





5.1 Friendly workplace 5.2 Workforce Profile 5.3 New Employee Hires and Employee Turnover 5.4 Employee Compensation and Benefits 5.5 Employee Retirement System and Implementation  
5.6 Employee Parental and Unpaid Leave in practice 5.7 Safety and Health Workplace 5.8 Human Rights Policy 5.9 Building Strength, Co-creating Public Interest Value

### 5.7.13 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.



### 5.7.14 Employee Meal Reservation System

MAP observed that during certain periods, a large amount of food waste was frequently left behind after employees' meals. This not only led to significant food waste but also increased the burden on kitchen operations and the environment.

To address this issue, MAP independently developed and implemented a Meal Reservation System, allowing each employee to pre-order their daily meals online based on personal needs. The introduction of this system significantly improved the accuracy of meal preparation and helped prevent resource waste caused by overproduction or last-minute changes.

Through digital management, the catering service provider is now able to flexibly adjust daily meal quantities, forecasting and modifying supply according to different time slots and departmental dining patterns, which has greatly enhanced catering efficiency.

Since implementation, this initiative has yielded remarkable results—reducing food waste by over 20.8 metric tons annually. It has also alleviated the burden of kitchen waste processing and demonstrated MAP's commitment to environmental sustainability.

Looking ahead, MAP will continue to optimize the system's functionality and user interface to increase employee engagement and ease of use. The company will also incorporate employee feedback to ensure continuous improvement, integrating energy conservation and waste reduction into daily operations—advancing toward a greener workplace and long-term sustainability goals.





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## 5.8 Human Rights Policy

MAP adheres to international human rights conventions and upholds the principles of "respect for human rights" and "right talent for the right job" fostering a diverse, equal, and friendly workplace. Employees will not be treated unequally due to nationality, race, belief, religion, political affiliation, gender, marital status, disability, or other factors protected by government regulations. This principle applies from recruitment to formal employment, training, promotion, compensation, and benefits. MAP is committed to growing together with all its employees.

MAP's human rights management regulations are as follows:

We have established the "Sexual Harassment Prevention and Gender Workplace Management Procedures" and "Identity Protection and Anti-Retaliation Workplace Management Procedures" to ensure that all employees are protected from unlawful physical or psychological harm during their duties. In the event of any unlawful misconduct, the company will follow the management procedures to collectively create a friendly working environment and cope with it. In 2024, workplace harassment prevention education and training courses were held, with a total of 343 participants. There were 0 recorded complaints related to discrimination and harassment in 2024.

MAP has established the "Labor-Management Conference Implementation Management Procedures" and holds labor-management conferences regularly on a quarterly basis. These meetings facilitate two-way communication with labor representatives to understand the needs raised by employees. Conclusive announcements of MAP policies and messages are always reached out to employees through two-ways communication effort made by labor and management together. Furthermore, to ensure open and accessible communication, MAP provides multiple channels such as a physical suggestion box, dedicated email addresses, and a complaint hotline to directly gather employee opinions and suggestions, thereby fostering a smooth and fair communication mechanism to promote labor-management harmony and create a win-win situation. The company has formulated employee handbooks in accordance with the law for compliance, and employees sign employment contracts that comply with labor and human rights regulations. In 2024, there were zero cases of complaints regarding violations of employee rights.

## 5.9 Building Strength, Co-creating Public Interest Value

### 5.9.1 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.



Health and Safety  
Promotion Association  
Appreciation Plaque



Guanyin Industrial Park  
Safety and Health Family  
Plaque



Invoice Donation



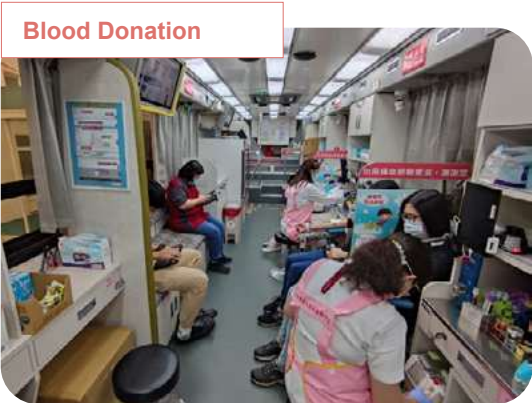
Street Sweeping





5.1 Friendly workplace 5.2 Workforce Profile 5.3 New Employee Hires and Employee Turnover 5.4 Employee Compensation and Benefits 5.5 Employee Retirement System and Implementation  
5.6 Employee Parental and Unpaid Leave in practice 5.7 Safety and Health Workplace 5.8 Human Rights Policy 5.9 Building Strength, Co-creating Public Interest Value

5.9.2 A Cycle of Good: Our Path of Social Contribution



MAP upholds its commitment to social responsibility by embracing the principle of "giving back to society what we take from it." We continuously dedicate ourselves to the implementation and promotion of social welfare activities. Therefore, the Operating Service Division has been designated to lead the establishment of the MAP Volunteer Team to understand the needs of various vulnerable groups. Each year, we collaborate with charitable organizations to regularly organize public welfare activities such as blood donations, beach cleanups, street sweepings, and donations of uniform invoices and life's essentials. In addition to the members of the volunteer team, we encourage employees who are not members to participate in various public welfare activities.

2024 Blood Drive: Collected  
**80** Units of Blood

2023 Blood Drive: Collected  
**72** Units of Blood

In 2024, Kejian Coast beach and forest cleanup event saw  
**381** participants contribute to clearing **1680** meters of coastline and removing **672** kilograms of litter.





Chapter 6

Sustainable  
Environment

Essential Topics	2024 Performance	Management Approach	Targets
Emissions	Completed third-party verification of greenhouse gas inventory.	Control greenhouse gas emissions and establish MAP's greenhouse gas inventory mechanism in accordance with the "Greenhouse Gas Inventory Management Procedure."	Carbon reduction targets, with 2022 as the base year, a 2.5% reduction per year, a 20% reduction by 2030, and net-zero emissions by 2050.
Waste	Achieved a 100% Waste Processing Rate	<p>Conduct safe and effective management in accordance with the "Waste Management Operating Procedure" to promote waste reduction and recycling, while minimizing and avoiding environmental impacts caused by waste.</p> <p>We diligently fulfil our obligation to sort out waste generated by our internal processes. All recyclable waste is entrusted to licensed recycling vendors for collection and processing to achieve source reduction of waste!</p>	<p>Quantification Waste Reduction Targets:</p> <ul style="list-style-type: none"><li>Control production waste, reduce pollution sources, with an annual reduction of 150 tons of waste sludge.</li><li>Wastewater recycling and reuse, with an annual reuse of 10,000 tons.</li></ul>



6.1 Responding to Climate Change

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 Climate Change Risk Identification



Through the risk and opportunity identification conducted by MAP Sustainability Development Team, the results are presented in the following table:

Table 6-1

Risk Category		Terms	Financial Impacts	Impact Duration (Note1)	Impact Level (Note2)
Transition Risk	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	Hight
	Technical Risks	Obsolete ageing air compressors and chillers	Assets are affected or scrapped, and procurement costs for energy-saving equipment increase	Short-Term	Low
		Customers changed habits, requested NG (no good) products should be recallable and reworkable.	Product R&D expenses & operational costs increase	Short-Term	Low
	Market Risk		Customer behaviors have change so that it increases operational costs.	Short-Term	Medium

6.1 Responding to Climate Change

6.2 Greenhouse Gas Management

6.3 Waste Management

Risk Category		Terms	Financial Impacts	Impact Duration (Note1)	Impact Level (Note2)
Physical Risks	Acute	Rainstorm	Production impacted, revenue lost	Short-Term	Hight
		Rising Temperatures	Increased capital expenditure for energy-saving equipment and higher operating costs (e.g., increased water and electricity bills)	Short-Term	Medium
		Typhoon	Production impacted, revenue lost	Short-Term	Medium
	Chronic	Drought	Production impacted, revenue lost	Midterm	Low

Note 1: Short-term is 1-3 years, Medium-term 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).

Risk Category		Terms	Financial Impacts	Impact Duration (Note1)	Impact Level (Note2)
Opportunities	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, Medium-term 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).

Physical Risks/Transition Risks/Opportunity Matrix



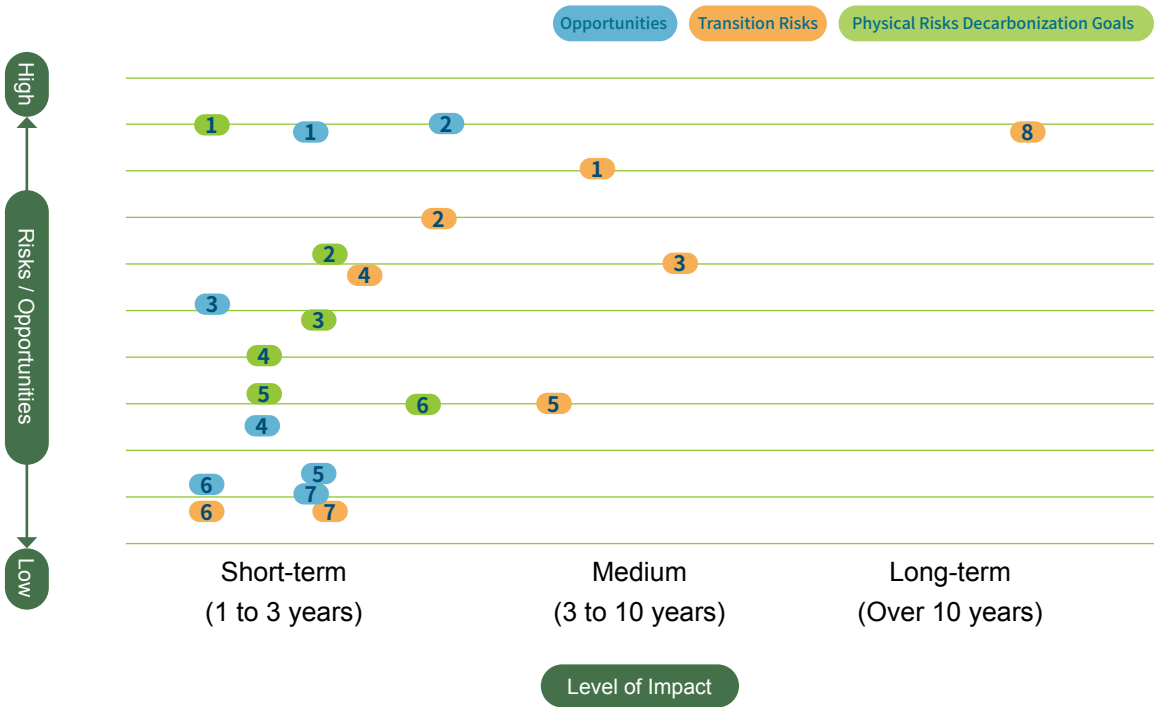


Table 6-1 Materiality Matrix

Opportunities	Transition Risks	Physical Risks Decarbonization Goals
1. Implementing AOI automatic machines, to reduce labor costs	1. Negative Image	1. Rainstorm Raw Material Price Increase
2. Solar Energy Planning	2. Raw Material Price Increase	2. Rising Temperatures
3. ISO 50001 Implementation	3. Decarbonization Goals	3. Typhoon
4. Utilizing energy-efficient motors to reduces operational costs	4. Procurement Cost Increase	4. Increased Number of Humid Days
5. Water Recycling Equipment	5. Carbon Fee Charge	5. Rising Temperatures
6. Chilled Water Pipe Cleaning	6. Product Recyclability Carbon Fee Charge	6. Drought
7. Waste Heat Recovery	7. Obsolete aging equipment	
	8. Net Zero Emissions	

6.1.2 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.

Table 6-2

Risks	Emission Scenarios	Assessment Methods	Hypothetical Conditions	Quantified results of risk impact upon financial performance	Management Methods and Strategic Planning
Transition-Net Zero	IPCC SSP1-1.9	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.	The estimated expenditure will impact MAP's revenue by 0.24%.	<ul style="list-style-type: none"><li>• Installation of new green power facilities</li><li>• Purchase of green power certificates,</li><li>• Installation of energy-saving equipment</li><li>• Obsolete ageing air compressors and chillers</li></ul>

Risks	Emission Scenarios	Assessment Methods	Hypothetical Conditions	Quantified results of risk impact upon financial performance	Management Methods and Strategic Planning
Physical-Flood	IPCC AR5 RCP8.5	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.	The estimated expenditure will impact MAP's revenue by 0.23%.	<ul style="list-style-type: none"><li>Increased premium for business interruption insurance.</li></ul>

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

6.2 Greenhouse Gas 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 (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), 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 2024 are shown in Table 6-3, and the inventory is listed in Table 6-4. Third-party verification was completed on May 25 and May 13, 2025, with a total emission of 9,320.3753 metric tons CO<sub>2</sub>e.

Table 6-3 Greenhouse Gas Emissions Equivalents Statistical Table

Emissions Equivalents	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	NF <sub>3</sub>	Sum
(metric tons CO <sub>2</sub> e)	9126.4429	125.9928	0.8088	67.1308	0	0	0	9320.3753
Percentage	97.92%	1.35%	0.01%	0.72%	0.00%	0.00%	0.00%	100.00%





Table 6-4 Greenhouse Gas (GHG) Inventory

Category	Emissions (metric tons CO <sub>2</sub> e)	Percentage
Category 1: Direct GHG emissions and removals		
1.1 Stationary Emissions	1,433.6375	15.382%
1.2 Mobile Emissions	6.1264	0.066%
1.3 Process Emissions	1.8306	0.020%
1.4 Fugitive Emissions	192.3889	2.064%
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%
2.2 Externally Purchased Energy	None	-
Category 3: Indirect GHG emissions from transportation		
3.1 Upstream Transportation	0.2694	0.003%
3.2 downstream transportation	412.3325	4.424%
3.3 Employee Transportation	130.5319	1.401%
3.4 Customer and Visitor Transportation	None	-
3.5 Business Travel	20.1475	0.216%
Category 4: Indirect GHG emissions from products used		
4.1 Upstream Emissions from Purchased Goods	1,181.4659	12.676%
4.2 Upstream Emissions from Capital Goods	68.4649	0.735%
4.3 Waste Disposal	117.6318	1.262%
4.4 Rental use of Upstream Assets	None	-
4.5 Purchased Services	None	-
Category 5: Indirect GHG emissions from the use of products		
5.1 Downstream Processing of Products	None	-
5.2 Product Use and Exhaust Gases	None	-

Category	Emissions (metric tons CO <sub>2</sub> e)	Percentage
5.3 Downstream Leased Assets	None	-
5.4 Franchises	None	-
5.5 Investment Operations	None	-
Category 6: Indirect GHG emissions from other sources		
6.1 Others	None	
Total :	9,320.3753	100%

6.2.2 Direct Greenhouse Gas Emissions

MAP's total direct greenhouse gas emissions equivalents (Scope 1) for 2024 were 1,633.9834 metric tons CO<sub>2</sub>e, accounting for 17.53% of total emissions. The primary source of these emissions comes from stationary sources, primarily CO<sub>2</sub> emissions from the boiler system, accounting for 83.451%.

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.

Table 6-5 Greenhouse Gas Emissions Equivalents Statistical Table (Category 1)

Gas Type	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	Category 1 Greenhouse Gas Emissions Equivalents
Emissions Equivalents (metric tons CO <sub>2</sub> e)	1440.051	125.9928	0.8088	67.1308	1633.9834
Percentage of Total Emissions (%)	88.13%	7.71%	0.05%	4.11%	100%

The quantification formula is as follows :

GHG CO<sub>2</sub>e = 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 April 14, 2025, regarding the electricity emission factors for 2024.

MAP converted its self-recorded electricity data, and the data has undergone third-party verification.

The quantification formula is as follows :

Purchased Electricity CO<sub>2</sub> Equivalents = (Electricity Consumption × Electricity Emission Factor × 1)

The Energy Administration's announced electricity emission factor for 2024 = 0.474 kg CO<sub>2</sub>e / kWh

1-4 Other Indirect Greenhouse Gas Emissions

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 2024, the other indirect greenhouse gas emissions (Categories 3-6) were 1930.8439 metric tons of CO<sub>2</sub>e, representing 20.72% of the total emissions.

6.2.3 Energy Indirect Greenhouse Gas Emissions

The energy indirect greenhouse gas emissions equivalents (Category 2) for the year 2024 were 5,755.548 metric tons of CO<sub>2</sub>e, accounting for 61.75% of the total emissions. The primary indirect emission source is externally purchased electricity, all of which is sourced from Taiwan Power Company.

Table 6-6 Greenhouse Gas Emissions Equivalents Statistical Table (Category 2)

Emissions Equivalents	5,755.548
Percentage of Total Emissions	61.75





### 6.2.4 Greenhouse Gas Emission Intensity

Table 6-7 Greenhouse Gas Emission Intensity Statistics Table

Year	Revenue (Millions)	Emissions Equivalents (metric tons CO <sub>2</sub> e)	Emission Intensity (metric tons CO <sub>2</sub> e / revenue)
2023	1,045	7,509.9721	7.19
2024	1,440	9,320.3753	6.47

### 6.2.5 Greenhouse Gas Reduction

In 2024, greenhouse gas emissions were attributable to: roughly 20.72% from assets owned or controlled by other companies (Categories 3-6), 61.75% from purchased electricity (Category 2), and 17.53% 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 10.26% reduction in GHG emission intensity (metric tons CO<sub>2</sub>e per million in revenue) in 2024 compared to 2023.



6.1 Responding to Climate Change

6.2 Greenhouse Gas Management

6.3 Waste Management

### 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 CO<sub>2</sub> emissions by approximately 39.7% annually but also significantly reduces the possibility of nitrogen oxide (NO<sub>x</sub>) emissions from combustion.



Table 6-8 MAP Annual NO<sub>x</sub> Emission Intensity

Pollutant Type	2023	2024
Emission (KG)	736.56	1,025
Individual Revenue (Million NTD)	1,045	1,440
Emission Intensity	0.70	0.71

## 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 2024 are shown in the table below. There were no waste leaks in 2024.

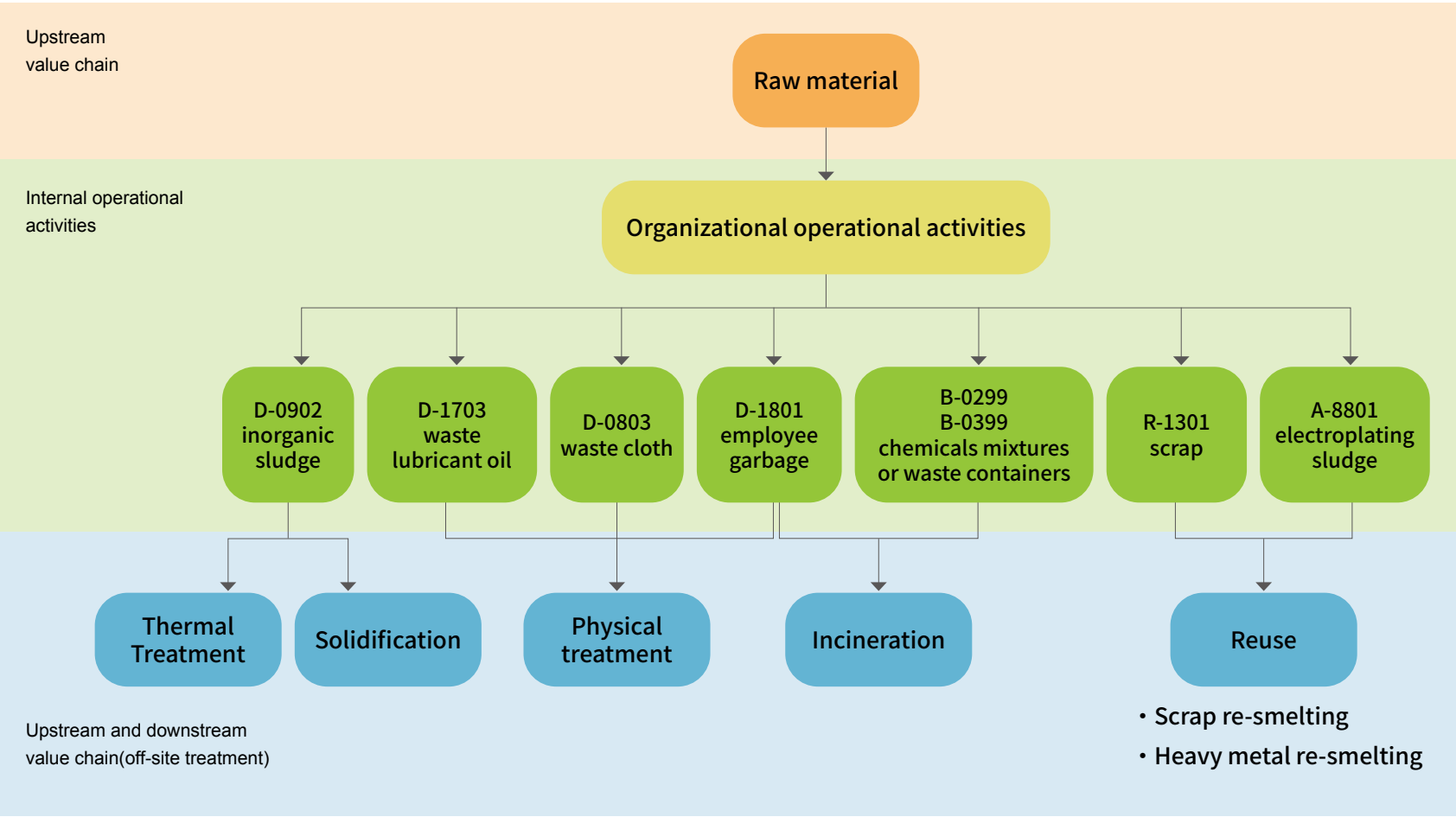


Figure 6-3 Identification of Significant Actual and Potential Impact Risks Related to Waste



Table 6-9 MAP Waste Generation Volume

Category	Category	Treatment	2023	2024
Non-hazardous Industrial Waste	D-0902 inorganic sludge	thermal	87.44	39.55
		solidification	15.4	130.06
	D-1703 waste lubricant oil	physical	6.15	9.53
	D-0803 waste cloth	physical	6.66	20.88
	D-1801employee garbage	incineration	10.46	60.25
		physical	68.15	37.7
	R-1301 Scrap	reuse	2544.88	4833.39
subtotal			2739.14	5131.36
Hazardous Industrial Waste	B-0299 、B-0399 chemicals mixtures or waste containers	incineration	0.16	0
	A-8801 electroplating sludge	reuse	91.94	96.08
subtotal			92.1	96.08
Total Waste Generation			2831.24	5227.44
Recycling Percentage (%)			6%	3%
Waste Intensity (Waste Generation (Tons) / Revenue (Million))			1.36	2.18

All waste treatment is outsourced and processed off-site.

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.

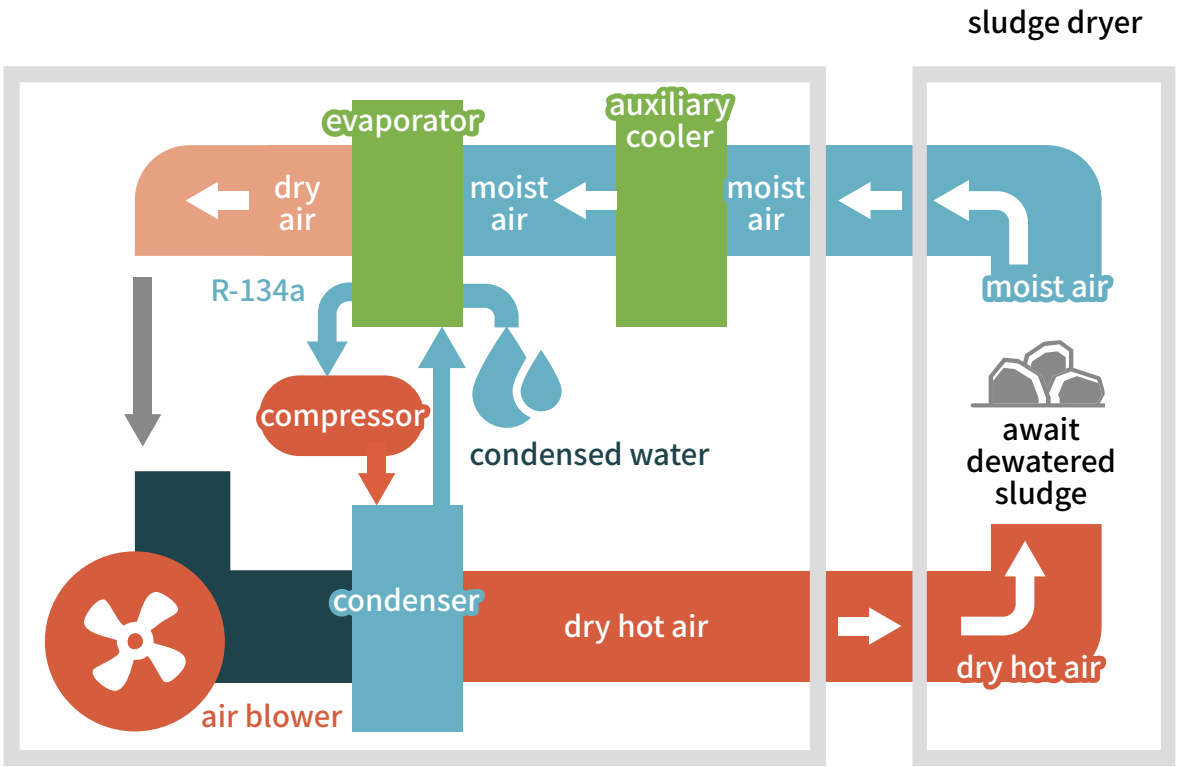


Figure 6-4 Sludge drying treatment process

Summary of the report  
Sustainability Highlights  
Chairman's Message

1

Sustainable  
Governance

2

Sustainability

3

Our Products

4

Mutually  
Beneficial  
Partnerships

5

Social Inclusion

6

Sustainable  
Environment

7

Appendix

Validation & Honor

Appendix 1

Appendix 2

Appendix 3

# Validation & Honor



ISO9001：2015



ISO 22301:2019



ISO 14064-1:2018



ISO :14001:2015



IATF16949：2016



ISO45001：2019



SA8000:2014



RBA



Appendix 1

GRI 2021 Standards Index

Statement of use	MAP has referenced the GRI Standards for its 2024 Sustainability Report, with the information disclosure period from January 1, 2024, to December 31, 2024.
GRI used	GRI 1 : 2021
Applicable GRI industry Standards:	None

GRI Standard/ Source	Term	Response Chapter or Description	Page
General Disclosures			
GRI 2: General Disclosures 2021	The organization and its reporting practices		
	2-1 Organizational details	1.1 About MAP	14
	2-2 Entities included in the organization's sustainability reporting	About this Report	4
	2-3 Reporting period, frequency, and contact point	About this Report	5
	2-4 Restatements of information	As this is the first sustainability report issued by the company, no information from prior reports has been restated.	5
	2-5 External assurance	About this Report	5
	Activities and Workers		

GRI Standard/ Source	Term	Response Chapter or Description	Page
GRI 2: General Disclosures 2021	2-6 Activities, value chain, and other business relationships	3.2 MAP's Value Chain	56
	2-7 Employees	5.2.1 Employee Structure and Recruitment	86
	2-8 Workers who are not employees	5.2.1 Employee Structure and Recruitment	86
	Governance		
	2-9 Governance structure and composition	1.2 Corporate Governance	18
	2-10 Nomination and selection of the highest governance body	1.2 Corporate Governance	18
	2-11 Chair of the highest governance body	1.2 Corporate Governance	20
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Corporate Governance	20
	2-13 Delegation of responsibility for managing impacts	2.1 Sustainability Committee	31
	2-14 Role of the highest governance body in sustainability reporting	2.2 Sustainability Policy	33
	2-15 Conflicts of interest	1.2 Corporate Governance	20
	2-16 Communication of critical concerns	1.6 Communication Channels	29
	2-17 Collective knowledge of the highest governance body	1.2 Corporate Governance	18
	2-18 Evaluation of the performance of the highest governance body	1.5 Sustainable Performance Management	27
	2-19 Remuneration policies	1.2 Corporate Governance	23

GRI Standard/ Source	Term	Response Chapter or Description	Page
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	1.2 Corporate Governance	23
	2-21 Annual total compensation ratio	We do not disclose salary information as it is confidential.	-
	Strategy, policies and practices		
	2-22 Statement on sustainable development strategy	Chairman's Message	8
	2-23 Policy commitments	2.2 Sustainability Policy	33
	2-24 Embedding policy commitments	1.4 Regulatory Compliance	27
	2-25 Processes to remediate negative impacts	1.6 Communication Channels	29
	2-26 Mechanisms for seeking advice and raising concerns	2.5 Material Topics Disclosure and Scope	43
	2-27 Compliance with laws and regulations	1.4 Regulatory Compliance	59
	2-28 Membership associations	About this Report	6
	Stakeholder engagement		
	2-29 Approach to stakeholder engagement	2.3 Identification of Key Stakeholders	34
	2-30 Collective bargaining agreements	N/A No union has been established at MAP, and consequently, no collective bargaining agreement is in place.	-

GRI Standard/ Source	Term	Response Chapter or Description	Page
Material Topics			
G3: Material Topics 2021	3-1 Process to determine material topics	2.4 Material Topics Identification Process	36
	3-2 List of material topics	2.4 Material Topics Identification Process	36

GRI Standard/ Source	Term	Response Chapter	Note	Page
GRI 201: Economic Performance 2016				
G3: Material Topics 2021	3-3 Management of material topics	Chapter1 Corporate Governance		12
201-1	Direct economic value generated and distributed	1.3 Business Development		26
201-2	Financial implications and other risks and opportunities due to climate change	6.1 Responding to Climate Change		120
201-3	Defined benefit plan obligations and other retirement plans	5.4 Employee Compensation and Benefits		94
GRI 202: Market Position 2016				
G3: Material Topics 2021	3-3 Management of material topics	Chapter 5 Social Inclusion		74
202-1	Comparison of standard entry-level wages, by gender, relative to the local minimum wage.	5.4 Employee Compensation and Benefits		92



GRI Standard/ Source	Term	Response Chapter	Note	Page
202-2	Proportion of senior management hired from the local community		100%	-
GRI 305: Emissions 2016				
G3: Material Topics 2021	3-3 Management of material topics	Chapter 6: Sustainable Environment		118
305-1	Direct (Scope 1) GHG emissions	6.2 GHG Management		126
305-2	Energy indirect (Scope 2) GHG emissions	6.2 GHG Management		126
305-4	GHG emissions intensity	6.2 GHG Management		126
305-5	Reduction of GHG emissions	6.2 GHG Management		132
305-6	Emissions of ozone-depleting substances (ODS)		No such emissions	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		2024 Nitrogen Oxide Emission Intensity: 0.43 tons/million revenue.	-

GRI Standard/ Source	Term	Response Chapter	Note	Page
GRI 306: Waste 2020				
G3: Material Topics 2021	3-3 Management of material topics	Chapter 6: Sustainable Environment		118
306-1	Waste generation and significant waste-related impacts	6.3 Waste Management		134
306-2	Management of significant waste-related impacts	6.3 Waste Management		134
306-3	Waste generated	6.3 Waste Management		134
306-4	Waste diverted from disposal	6.3 Waste Management		134
GRI 401: Employment 2016				
G3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Inclusion		74
401-1	New employee hires and employee turnover	5.3 New Employee Hires and Employee Turnover		91
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.4 Employee Compensation and Benefits		92
401-3	Parental leave	5.6 Employee Parental and Unpaid Leave in practice		94

GRI Standard/ Source	Term	Response Chapter	Note	Page
GRI 403: Occupational Health and Safety 2018				
G3: Material Topics 2021	3-3 Management of material topics	Chapter 5 Social Inclusion		74
403-1	Occupational health and safety management system	5.7 Safety and Health Workplace		96
403-2	Hazard identification, risk assessment, and incident investigation	5.7 Safety and Health Workplace		108
403-3	Occupational health services	5.7 Safety and Health Workplace		108
403-4	Worker participation, consultation, and communication on occupational health and safety	5.7 Safety and Health Workplace		104
403-5	Worker training on occupational health and safety	5.7 Safety and Health Workplace		100
403-6	Promotion of worker health	5.7 Safety and Health Workplace		100
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.7 Safety and Health Workplace		109
403-8	Workers covered by an occupational health and safety management system	5.7 Safety and Health Workplace		96
403-9	Work-related injuries	5.7 Safety and Health Workplace		98
403-10	Work-related ill health	5.7 Safety and Health Workplace		98

GRI Standard/ Source	Term	Response Chapter	Note	Page
GRI 404: Training and Education 2016				
G3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Inclusion		74
404-1	Average hours of training per year per employee	5.2.2 Employee Training and Development		88
404-3	Percentage of employees receiving regular performance and career development reviews	5.2.2 Employee Training and Development		88
GRI 405: Diversity and Equal Opportunity 2016				
G3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Inclusion		74
405-1	Diversity of governance bodies and employees	5.2.1 Employee Structure and Recruitment		85
405-2	Ratio of basic salary and remuneration of women to men	5.4 Employee Compensation and Benefits		92
GRI 406: Non-discrimination 2016				
G3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Inclusion		74
406-1	Incidents of discrimination and corrective actions taken	5.1.2 Non-Discrimination		80



Appendix 2

SASB index: Electrical & Electronic Equipment

Disclosure Topics & Code	Accounting Metrics	Information Type/Unit	Chapter	Page
Energy Management				
RT-EE-130a.1	1. Total energy consumed 2. Percentage grid electricity and 3. Percentage renewable	quantified (GJ)%	1. 17,794,805.08 KWH 2. 66% 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 %	6.3 Waste Management	134
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 2024. 2. As no leakage incidents occurred in 2024, no recovery plan was implemented.	-
Product Safety				
RT-EE-250a.1	1. Number of recalls issued 2. otal 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				

Disclosure Topics & Code	Accounting Metrics	Information Type/Unit	Chapter	Page
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.	-
Materials Sourcing				
RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	n/a	4.2 Supply Chain Management	70
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	3.3 Business Ethics	58
RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	quantified reporting currency	3.3 Business Ethics	58
RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	quantified reporting currency	3.3 Business Ethics	58

Activity Metrics

Disclosure Topics & Code	Accounting Metrics	Information Type/Unit	Chapter	Page
Total output	RT-EE-000A Number 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	2024 Output: Stamped Components for Hard Disk Drives: 105,250 thousand PCS  Electronic Stamped Components: 127,684 thousand PCS	-

Appendix 3

TCFD -Task Force on 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 Responding to Climate Change
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 Scenario Analysis and Risk Mitigation Countermeasures
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 Responding to Climate Change
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.	6.2 GHG Management