M3TEK 2024 Sustainability Report

(This English translation is provided for reference only and might not exactly reflect the original language's true meaning and full text.)

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Message from the Management

M3TEK Technology has been established for over fifteen years, enduring global political and economic changes, including the US-China trade tensions, the Russia-Ukraine war, the development of generative AI, and new policies from Trump in 2025. M3TEK Technology continues to adapt to changes, seek innovative breakthroughs, and move forward steadily.

In recent years, with the rapid development of emerging applications such as Wi-Fi 7, AIoT, and AI PC, the Power Management IC (PMIC) market has grown. M3TEK Technology focuses on PMIC technology research and development and continuously improves advanced BCD (Bipolar-CMOS-DMOS) process technology, constantly launching innovative products. In 2024, our ultra-low standby power buck converter MT8351 product won the "EE Product Awards Asia," demonstrating strong recognition for our technological innovation capabilities. We continue to actively develop high-performance, low-power PMIC new products to improve the energy efficiency of end products, which helps reduce overall energy consumption and carbon emissions.

M3TEK Technology's "M3TEK Technology 2024 Sustainability Report," released in 2025, marks the first step in demonstrating its commitment to sustainable development. It serves as a foundation for future dedication to improvement and growth, and the company continues its efforts in corporate governance, environmental, and social aspects, hoping to bring positive impacts.

Corporate Governance：

We adhere to five core principles: integrity and respect, innovative thinking, teamwork, quality improvement, and customer service. We are committed to maintaining operational transparency and protecting shareholder rights. We will continue to promote and deepen our corporate governance mechanisms from top to bottom, ensuring all decisions are guided by long-term value.

Environment：

In terms of environment, considering the current environmental issues caused by lithium batteries, we have designed a series of products specifically for supercapacitor chargers that can be paired with the characteristics of supercapacitors to replace some applications of lithium batteries, helping to reduce environmental impact.

In addition to considering sustainability in product design and R&D, in 2025, we conducted our first organizational greenhouse gas inventory for 2024 to understand carbon emissions and plan feasible carbon reduction solutions for the future, in response to the global net-zero carbon emission trend and to jointly work towards mitigating climate change.

Society：

We are committed to creating a friendly and inclusive workplace environment, continuously promoting a diverse, equitable, and inclusive corporate culture, so that every employee feels respected and valued. Furthermore, we will continue to prioritize employee well-being, actively fulfill our social responsibilities, and ensure that our business operations have a positive impact on social development.

Future Outlook：

M3TEK Technology adheres to the philosophy of sustainable management, while consolidating its existing market advantages, deepening technological innovation and R&D investment, actively expanding into new fields and business opportunities, and enhancing industrial competitiveness. We deeply integrate sustainable development into our corporate management strategies, ensuring corporate resilience and stable growth in a changing environment.

Chairman of the Board: AP Memory Technology Corporation
Representative: Wen-Liang Chen

Chief Executive Officer (CEO): Jui-Pin Yeh

President: David Da Meng

About This Report

The M3TEK Technology Inc. (hereinafter referred to as "M3TEK Technology," "M3TEK," "we," or " ***M3TEK*** ") 2024 Sustainability Report (hereinafter referred to as "this report") is prepared with the following information:

Disclosure Basis
Compliance Standards: GRI Sustainability Reporting Standards 2021 (GRI Standards 2021) AA1000 Account Ability Principles (AA1000 V3) Sustainability Accounting Standards (SASB): Semiconductors Industry Standard (December 2023 version) in Technology and Communications sector.
Reporting Period
Time Scope: This report is the first issue of the 2024 report, first published in 2025. Reporting Period: January 1,2024 to December 31, 2024 (same as financial reporting period). Chinese Version Release Date: Before end of August 2025. Future Publication Frequency: Annually.
Reporting Scope
This is the first issue of the report, disclosing M3TEK Technology's performance in sustainability in Taiwan. In the future, it will gradually cover all entities under consolidated financial statements (subsidiaries in mainland China, the United States, etc.). Please also refer to "6-5 Data Disclosure Scope" for detailed information disclosure scope."
Disclosure Notes
Financial Performance: Financial data is based on the financial reports audited by Deloitte & Touche. Financial disclosures are in New Taiwan Dollars. **Non-Financial Performance:** Other relevant data in the report are self-compiled by M3TEK Technology for the past 3 years, described using common numerical descriptions, rounded to the nearest integer. However, considering that some performance information has been collected for less than 3 years or its accuracy cannot be fully substantiated, except for financial data disclosed for the past 4 years, environmental and human resources data are disclosed for 1 year and 1-3 years respectively.
Preparation Process
The data or information disclosed in this report is provided by various responsible departments and compiled by the report team. The completed report is submitted to the heads of each department for confirmation, reviewed by the CEO, and approved by the Board of Directors, completing the internal review process, and published on M3TEK Technology's official website.

Contact Window

For any questions regarding this report, please contact us through the following methods :
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Email : donachang@m3tekic.com

1. Company Information

1-1 Company Profile

M3TEK Technology was established in 2010, primarily engaged in analog and mixed-signal integrated circuit (IC) design, testing, production, and marketing. The core business is power management IC design and sales, providing high-efficiency, low-inductance, stable voltage, and low-interference power management IC chip solutions to ensure power conversion, distribution, detection, and system stability for electronic equipment.

Company Name	M3TEK Technology Inc.
Stock Code	6799
Chairman	AP Memory Technology Corp. (Legal Representative: Wen-Liang Chen)
Establishment Date	September 7, 2010
Listing Date	May 12, 2022
Operating Headquarters	Taiwan
Operating Locations	Taipei, Hsinchu
Sales Services	Power Management IC R&D, Design, and Sales
Product Lines	Information and Communication Products, Consumer and Other Products
Capital	NT$ 430 million (as of end of 2024)
Number of Employees	M3TEK Group 94 people M3TEK Technology 47 people (as of end of 2024)
Revenue Scale	NT$ 907.178 million (2024 consolidated revenue)

Advantage and Development

M3TEK Technology has an experienced and highly professional R&D team that has obtained multiple international patent certifications in DC-DC (direct current to direct current) power and multi-function high-integration ICs. M3TEK provides cost-optimized, diversified, and highly integrated system solutions with high cost-performance products, which have been adopted by international clients.

In the Information and Communication field, we have close cooperation with network ODM manufacturers, brand owners, and telecommunication operators. In the era of booming network development and significantly improved transmission speeds, this will inject substantial growth momentum into future performance.

In the consumer sector, such as SSDs, many new design projects have been expanded. We cooperate with domestic and international main control chip manufacturers to develop a series of power management chips, providing comprehensive solutions to meet market demands and technological evolution. Through joint development with various main chip manufacturers, high-integration power management and power protection chips are introduced to develop products that meet customer needs and are more competitive, enhancing the added value of customer products.

At the same time, by complementing product lines, we can satisfy customers' demands for power analog-related ICs at once, save customer procurement resources, strengthen relationships with customers, and further expand to other related application products. M3TEK Technology continues to consolidate its competitive advantages and promote corporate growth through technological innovation, product optimization, and market expansion.

Vision and Mission

Vision

"Through the continuous efforts of ***M3TEK***'s management team, to make ***M3TEK*** the customer's preferred power management solution provider"

Mission

- Enhance Customer Experience
  M3TEK's mission is to continuously provide customers with innovative, reliable, high-efficiency, and high C/P ratio products, thereby enhancing customer trust and product competitiveness.

- Continuous R&D Investment
  Continuously invest in significant R&D resources, consistently challenge and research new technologies, and develop higher-spec products.

- Accelerate New Product Development
  5G+WiFi 6 offers the feasibility of remote medical care, remote teaching, and remote work. Through ***M3TEK***'s product innovation, we help our customers achieve remote applications and reduce carbon emissions and mitigate global warming.

- Always Be Prepared
  The industry environment and end-consumer market demand are constantly changing due to external stimuli. ***M3TEK*** develops high-spec, high-reliability, and low-power products to adapt to industry changes.

Organizational Structure

Please refer to the full text in the original language and all accompanying pictures.

Company History

Years	Annual Successfully Developed Technologies or Products
2024	■ Launched a 5V/3A/1.4MHZ ultra-small package DFN 1.5x1.5_6L synchronous buck converter. ■ Launched a 24V/3A/1.4MHz high-frequency switching synchronous buck converter. ■ Launched a 24V/3A/700KHz high-efficiency synchronous buck converter. ■ Launched a 33V/6A/700KHz ultra-small package QFN2X3_12L synchronous buck converter. ■ Launched a high-performance 5A load switch ultra-small package DFN1.5x1.5_6L. ■ Launched a high-performance two-cell lithium battery 2A boost charger with integrated reverse buck discharge management IC. ■ Launched a 33V/5A high-integration I2C digital control load switch suitable for USB PD applications. ■ Launched an ultra-small integrated inductor 5.5V/3A/2.2MHz synchronous buck converter QFN2.5x3.5. ■ Launched the first ultra-low power 350nA, 5V/1A/1.5MHz synchronous buck converter.

Years	Annual Successfully Developed Technologies or Products
	■ Launched a 5.5V/4A high-performance integrated 28V reverse current protection load switch. ■ Launched a high-integration 5V/1A/2MHz synchronous buck-boost converter. ■ Launched a 5V/3A (4A Peak)/1.25MHz/SOT563 package synchronous buck converter. ■ Launched a 5V/5A/1.2MHz/SOT583 package synchronous buck converter. ■ Launched a 33V/6A multi-function I2C digital control synchronous buck converter.
2023	■ Launched an ultra-small package DFN 1.5x1.0_5L supporting 3A output current buck converter. ■ Launched a low voltage high current 5A buck converter QFN3X3_16. ■ Launched a low voltage high current 6A buck converter QFN2X2_12. ■ Launched a 28V/6A/500KHZ high-integration buck-boost converter QFN5X5-28 package. ■ Launched a 28V/6A/200KHZ high-integration buck-boost converter QFN5X5-28 package. ■ Launched a low voltage 6A/2.2MHz fast response synchronous buck converter. ■ launched a wide voltage 28V/6A buck-boost controller. ■ Launched a 3A current regulation converter supporting DDRII~IV. ■ Launched a bidirectional current switch and over-voltage protected 21V/6A load switch driver. ■ Launched a low voltage 1.2MHz output current 6A/10A fast response synchronous buck converter. ■ Launched a 28V/8A adjustable frequency 200K~1.2MHZ synchronous buck converter. ■ Launched an 18V/8A/700KHZ high-integration QFN3*3_16 synchronous buck converter.
2022	■ Launched an advanced process low voltage high frequency 2.5MHZ switching buck IC. ■ Launched an ultra-small package DFN1.5*1.5 high frequency switching buck IC. ■ Released a high-precision charge and discharge and built-in balanced supercapacitor power management IC. ■ Launched an 18V high voltage 1.5MHZ high frequency small package SOT563 switching buck IC. ■ Launched an ultra-small package SOT-563, high frequency 2.5MHZ switching buck IC. ■ Launched a high voltage 28V over current, over voltage, adjustable current limit DFN2*2 package load switch IC. ■ Launched a wide voltage input, over-voltage, over-current, reverse voltage protection power tube controller load switch. ■ Released a high voltage support single-cell / dual-cell high-precision charge and discharge and built-in balanced supercapacitor power management IC. ■ Launched a high voltage 26V/5A, 200KHZ/500KHZ self-adjusting current limit synchronous buck converter. ■ Launched an 18V high voltage with external reverse power tube controller large current load switch. ■ Launched a single input dual output low voltage 2A, high frequency 2.5MHz, small size buck converter. ■ Launched a high voltage 28V small package DFN2*2.

※For more M3TEK Technology company history, please refer to the company's official website.

1-2 Product Introduction

Products and Applications

M3TEK Technology specializes in the research and development and innovation of high-end power management ICs, committed to providing high-efficiency, low-power, stable voltage, and low electromagnetic interference (EMI) power solutions, with high system integration design capabilities. Our products are widely used in information, communication, and consumer electronics fields.

With the rapid development of advanced technologies such as Wi-Fi 7, 5G communication, cloud computing, high-speed storage systems, and USB Type-C, the market demand for high-spec and high-integration power management ICs is increasing. M3TEK Technology actively responds to these trends, continuously investing in innovation and R&D to meet the stringent performance and energy efficiency requirements of new-generation electronic products.

We are customer-centric, focusing on the development of analog power management ICs for information and communication and consumer electronics applications. Through customized, highly integrated, high-efficiency, and highly reliable solutions, we can not only quickly respond to market demands but also establish long-term strategic cooperative relationships with customers, working together to provide the most competitive power management solutions.

SASB Operational Metrics

Metric Number	Metric Number	2021	2022	2023	2024
TC-SC-000.A	Total Product Output - Power Management ICs (Units: Thousands)	450,361	378,737	391,108	355,287
TC-SC-000.B	Percentage of Production from Owned Facilities Note	0	0	0	0

Note: M3TEK is a fabless chip design company and does not have large manufacturing facilities or production lines. It is mainly responsible for chip R&D, design, and sales, with no manufacturing stage, hence the data for this metric is 0.

Main Products	Characteristics	Description	Application Areas
Buck Converter	➢ Fast transient response ➢ Low ripple ➢ Low quiescent current ➢ High efficiency conversion ➢ High frequency switching reduces peripheral components	➢ M3TEK's buck converter series integrates the latest power management technology, providing high-efficiency, low-power solutions suitable for various electronic devices. ➢ Through built-in efficient Metal-Oxide-Semiconductor Field-Effect Transistor (MOSFET) and advanced control architecture, it achieves ultra-high-speed transient response, extremely low ripple, and low EMI (electromagnetic interference) characteristics. In addition, the low quiescent current (Iq) design ensures extremely low power consumption in standby mode, extending battery life. ➢ M3TEK, with its high integration and ease of use, applies this series of products widely in IoT (Internet of Things), smart medical, industrial automation, energy storage systems, communication equipment, SSD storage devices, and new-generation in-vehicle electronics, among other fields.	➢ Telecom/Datacom、IoT、NB、PC、TV、Monitor、Power system、Storage、SSD、Type-C
Boost/Buck-Boost Converter	➢ Wide voltage ➢ Fast transient response ➢ Low ripple ➢ High integration	➢ M3TEK provides high-efficiency boost and buck-boost converters suitable for high dynamic range applications, ensuring stable output voltage to meet the diverse needs of new-generation electronic devices. ➢ M3TEK, with innovative control technology, these converters can improve overall power efficiency, reduce heat generation, and ensure long-term stable operation. ➢ Buck-boost converters can maintain stable output within the input voltage fluctuation range, suitable for high power density power designs, battery-powered systems, smart energy storage devices, etc. ➢ Boost converters are suitable for low voltage to high voltage applications, such as USB Type-C PD (Power Delivery) fast charging, wireless communication equipment, portable medical instruments, etc.	➢ IoT、USB-PD、Power system、NB
High-Precision Low Dropout Regulator（LDO）	➢ Low noise ➢ Low quiescent current	➢ M3TEK's new-generation LDO adopts ultra-low noise architecture and high PSRR technology to provide stable power in critical applications. It features an ultra-low quiescent current design that significantly reduces power consumption and extends battery life.	➢ Telecom/Datacom、IoT、Solar-powered

Main Products	Characteristics	Description	Application Areas
	➢ Small package (SOT23/SOP8-EP/DFN) ➢ High power supply rejection ratio (PSRR)	➢ This series of products uses small packages such as DFN/SOT23/SOP8-EP, suitable for high-precision sensors, low-power wireless modules, smart wearable devices, battery-powered systems, and other applications, ensuring high performance and ultimate stability.	Instruments、Smart meter
Smart Load Switch（Load Switch）	➢ Inrush current limiting ➢ Automatic discharge ➢ Under-voltage lockout ➢ Over-voltage protection (OVP), reverse current protection, over-temperature protection (OTP), and short-circuit protection ➢ Small package ➢ Low quiescent current	➢ M3TEK's smart load switches feature dynamic power management and precise digital control functions, providing comprehensive power protection and system stability. Built-in mechanisms such as inrush current limiting, automatic discharge, over-voltage/over-temperature/short-circuit protection effectively enhance system reliability. ➢ The high-precision digital control interface further enhances the flexibility of protection mechanisms, ensuring optimal safety and performance of end devices. ➢ The low quiescent current design and small package are particularly suitable for high power density power designs, IoT devices, battery-powered devices, automotive electronics, and other applications.	➢ Type-C、Monitor、NB、PC、TV、Smart Phone
Charge and Discharge Management IC（Charger IC）	➢ Fast charge/discharge capability ➢ Constant current/voltage operation 	➢ M3TEK's charge and discharge management IC adopts advanced fast-charging algorithms, supporting high-efficiency constant current/constant voltage charging modes to ensure optimal battery charge and discharge efficiency. Built-in mechanisms such as low IQ, over-voltage/under-voltage protection (OVP/UVP) effectively extend battery life and improve overall energy utilization. 	➢ Handheld Industrial Equipment、Portable Computers

Main Products	Characteristics	Description	Application Areas
	➢ Low quiescent current ➢ Under-voltage/over-voltage protection (UVP/OVP) ➢ Small package (SOP8-EP/DFN)	➢ In addition, the small DFN (Dual Flat No Lead Package) package design is suitable for lithium battery management, supercapacitor applications, smart portable devices, automotive electronics, and other diverse scenarios, providing more reliable and efficient solutions for new-generation energy storage and power management.	

1-3 Operational Overview

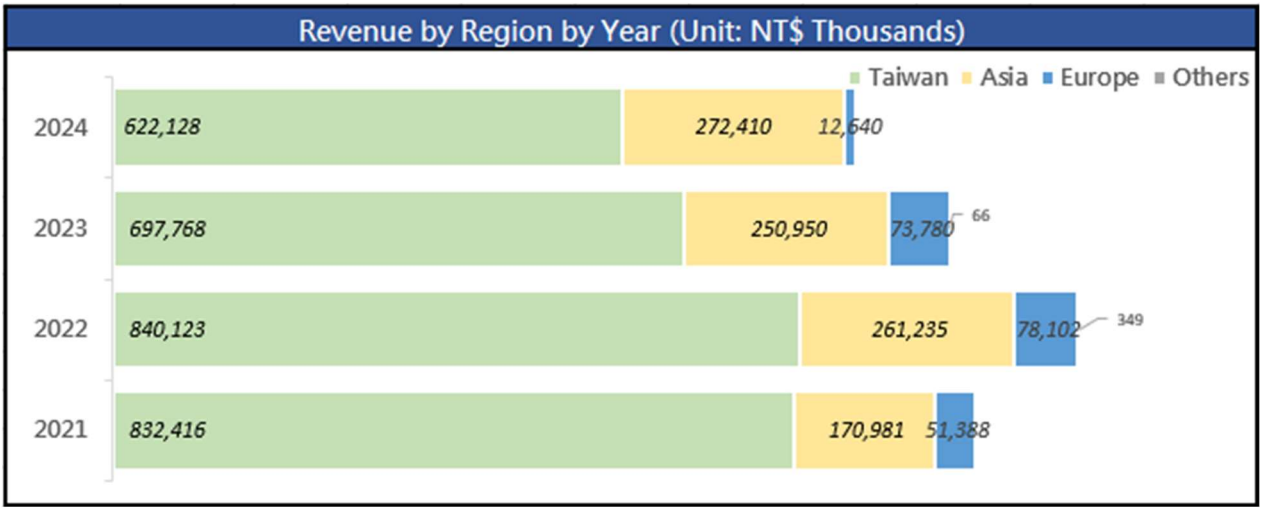
Financial Performance

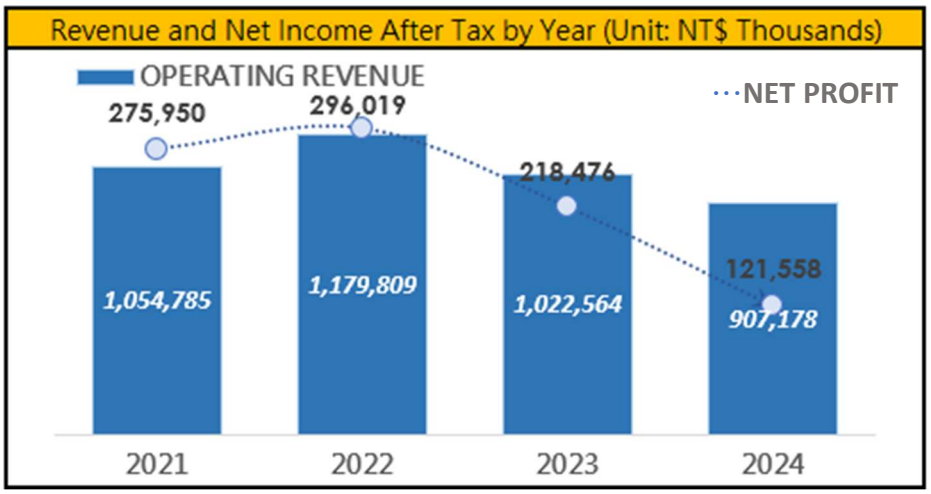
Revenue and Profit/Loss by Year (Unit: NT$ Thousands)				
	2021	2022	2023	2024
OPERATING REVENUE	1,054,785	1,179,809	1,022,564	907,178
OPERATING COSTS	525,655	611,240	551,374	480,113
GROSS PROFIT	529,130	568,569	471,190	427,065
OPERATING EXPENSES	179,691	214,866	207,787	287,284
Selling and marketing expenses	46,872	57,891	44,263	50,067
General and administrative expenses	52,785	50,316	45,659	71,044
Research and development expenses	80,034	106,659	117,865	166,173
PROFIT FROM OPERATIONS	349,439	353,703	263,403	139,781
NON-OPERATING INCOME AND EXPENSES	-2,626	19,911	8,829	52,024
PROFIT BEFORE INCOME TAX	346,813	373,614	272,232	191,805
INCOME TAX EXPENSE	70,863	77,595	53,756	70,247
NET PROFIT FOR THE PERIOD	275,950	296,019	218,476	121,558
OTHER COMPREHENSIVE INCOME	148	-416	-289	413
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	276,098	295,603	218,187	121,971
EARNINGS PER SHARE - Basic	7.51	7.58	5.42	2.94
GRI Specific Disclosure Expenditures (Unit: NT$ Thousands)				
Government Grants Received	1,441	1,903	3,182	1,789
Interest and Dividend Payments	110,563	122,127	125,780	87,244
Employee Salaries and Benefits	155,588	178,921	154,880	236,895

In recent years, rising geopolitical tensions, increasing protectionism, technological decoupling, and supply chain restructuring have led to profound changes in the industry where M3TEK Technology operates. In 2024, M3TEK Technology benefited from a gradual improvement in end-market demand, which led to an increase in downstream customer orders and a return to healthy inventory levels for manufacturers. However, limited improvement in end-market demand and intense price competition from peers posed significant challenges to M3TEK Technology's operational growth.

M3TEK Technology's consolidated operating revenue in 2024 was NT$ 907,178 thousand, a decrease of approximately 11.3% compared to the previous year. Operating income was NT$ 139,781 thousand, a year-on-year decrease of approximately 46.9%. Net profit for the period was NT$ 121,558 thousand, with a net profit margin of 13.4%, and earnings per share of NT$ 2.94. M3TEK adheres to a long-term development strategy and the spirit of maintaining stable growth, actively investing in new product R&D and new market development to respond to changes in the industrial structure, market, and customer demands, thereby driving M3TEK's subsequent growth.

In 2024, information and communication products accounted for approximately 79.2% of total revenue, and consumer electronics products accounted for approximately 20.8%. Currently, our main markets are Taiwan, China, and Korea, and we are gradually expanding into Europe and other regions in Asia.





Dividend Policy

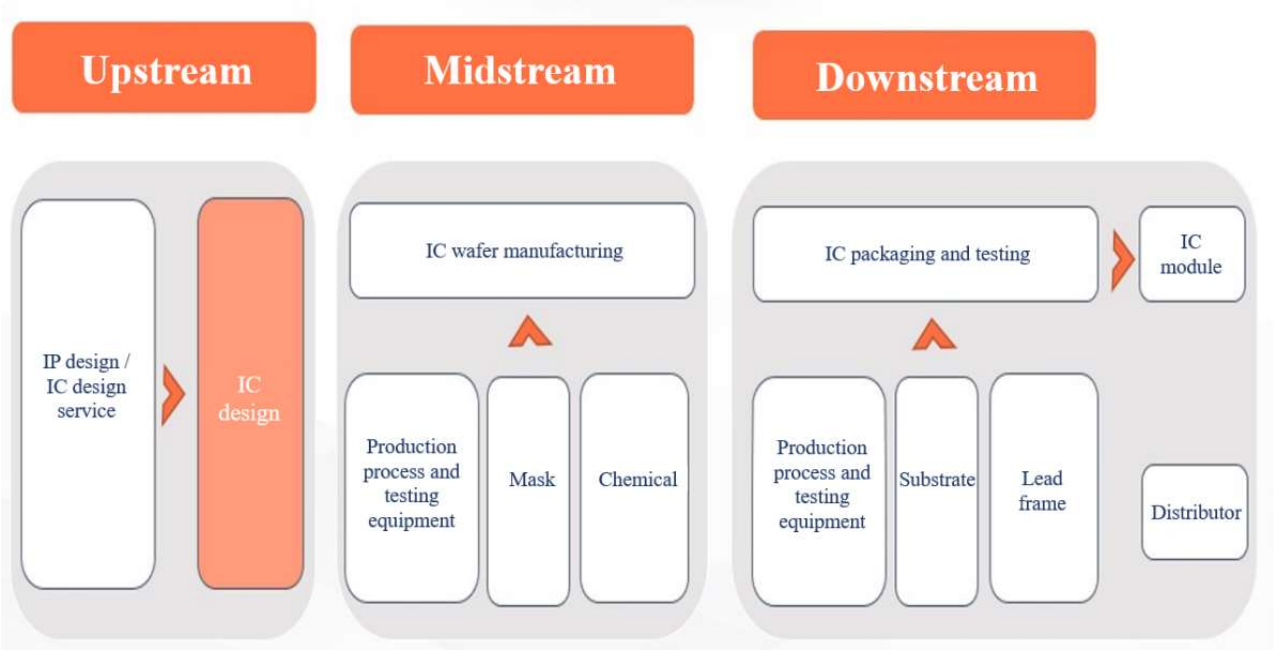
According to M3TEK Technology's Articles of Incorporation, profit distribution can be made after the end of each quarter, considering current and future development plans, industry competition, investment environment, and capital requirements. The Board of Directors shall formulate a distribution proposal, and the amount of dividends distributed shall not be less than 15% of the distributable earnings for the current year and can be distributed as stock dividends or cash dividends, of which the proportion of cash dividends shall not be less than 10% of the total dividends. If all or part of the distribution of bonuses or legal reserve and capital surplus is to be made in cash, it shall be authorized by the Board of Directors with the consent of more than two-thirds of the directors present and more than half of the directors present and reported to the shareholders' meeting. If it is to be made by issuing new shares, it shall be proposed to the shareholders' meeting for resolution before distribution.

Historical Dividend Distribution			
Years	2022 年	2023 年	2024 年
Cash Dividend (NT$)	3.05	3.05	2.00
Distribution Rate (%)	40.24%	56.27%	68.03%

Value Chain Overview

Taiwan possesses the world's most complete semiconductor industry chain and professional division of labor. M3TEK Technology is a high-performance analog and mixed-signal semiconductor IC design company, belonging to the fabless model, classified as an upstream company in the semiconductor industry. Wafer foundry, IC process, packaging, and professional testing all belong to the midstream and downstream supply chain.

After M3TEK Technology completes product design, it commissions professional wafer foundries for manufacturing. The produced wafers are then sent to packaging plants for packaging and to testing plants for functional testing. The finished products tested are sold to system manufacturers through agents and other sales channels.


Upstream
Midstream
Downstream
IP design / IC design service
IC design
IC wafer manufacturing
Production process and testing equipment
Mask
Chemical
IC packaging and testing
IC module
Production process and testing equipment
Substrate
Lead frame
Distributor

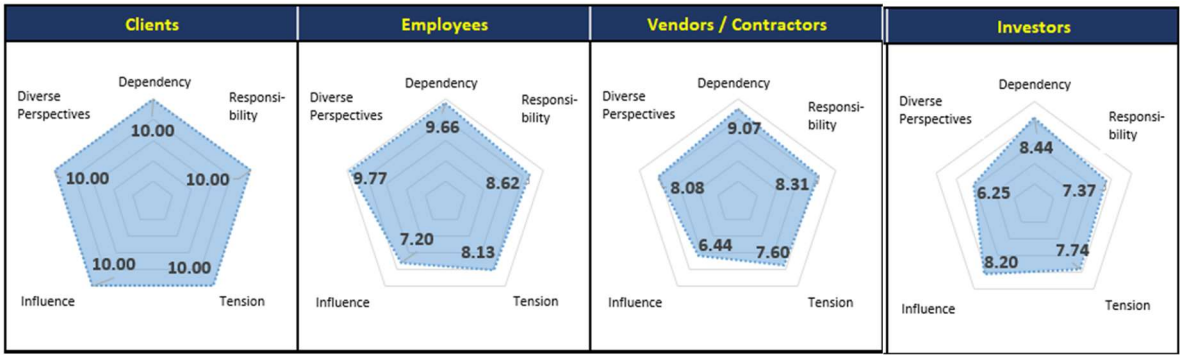
2. Sustainable Issue Management

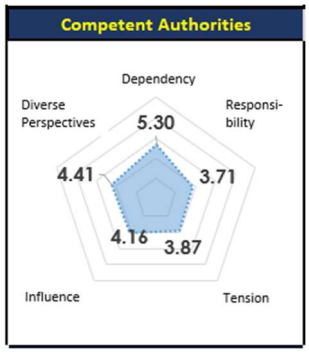
2-1 Identifying Key Stakeholders

M3TEK Technology establishes communication and response mechanisms for sustainable issues by interacting with stakeholders during its operational processes. It identifies key stakeholders by referring to the five dimensions of the AA1000 Stakeholder Engagement Standard (AA1000 SES) set by Accountability: "Inclusivity, Materiality, Responsiveness, Impact, and Connectedness".

In 2024, 13 responsible executives and persons in charge of the ESG project at M3TEK Technology conducted a stakeholder assessment. After joint discussions by senior management, five categories of important stakeholders were confirmed, in order: customers, employees, suppliers/contractors, investors, and regulatory authorities. The assessment results for their five dimensions are as follows:

Types	Evaluation Result
Clients	9.65
Employees	9.58
Vendors / Contractors	7.89
Investors	7.41
Competent Authorities	7.25
Banks	4.61
Industry Associations	2.27
Media	1.90
Academic or Research Institutions	1.60
Local Communities	1.43
Non-Profit Organizations	1.00



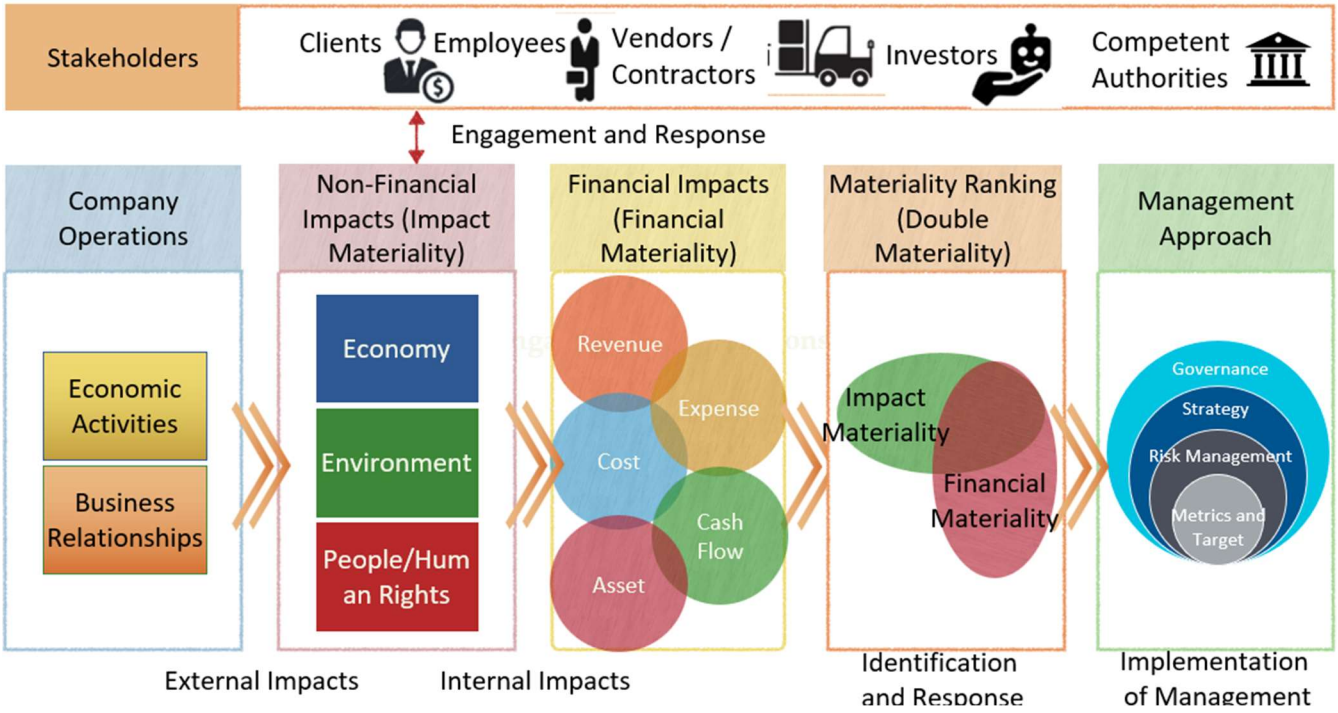


2-2 Key Stakeholders Engagement

Stakeholder Type	Customers	Employees	Suppliers/ Contractors	Investors	Regulatory Authorities
Significance of M3TEK Technology	Customers are the primary source of revenue, profit, and product innovation for M3TEK, serving as key core business partners.	M3TEK views employees as its most important partners. The professional capabilities demonstrated by employees are the key driving force for M3TEK's sustainable development.	Suppliers are the best partners providing M3TEK with excellent products and services, forming a trusting cooperative relationship for mutual sustainable growth.	Through communication with investors, market trust is enhanced, leading to capital investment and promoting the company's sustainable development.	Maintaining good communication with regulatory authorities allows for understanding the latest policies and regulations, ensuring company operations comply with legal requirements, and reducing potential risks.
Responsible Department	Business Operations Center, Quality Assurance Department	Human Resources Department	Production Management Center, Quality Assurance Department	Finance and Accounting Center, Investor Relations & Stock Affairs	Finance and Accounting Center, Corporate Governance
Engagement Method/Frequency/Effectiveness	• Customer visits/irregularly • Company website publishes various business information/irregularly • Product, quality, technology meetings/irregularly • Customer satisfaction survey/annually (1 time) • Cooperate with customer audits/irregularly (several times)	• Labor-management meetings/quarterly (4 times) • Performance reviews/annually (1 time) • All employees' Company Meeting/quarterly (4 times) • Employee complaint mailbox/immediate • Employee sexual harassment complaint mailbox/immediate • Employee opinion survey/irregularly (4 times)	• Supplier evaluation, audit/annually (1 time)	• Investor conference/annually (1 time) • Shareholders' meeting/annually (1 time) • Market Observation System/immediate • Company official website/immediate	• Market Observation System/immediate • Official document exchange/irregularly

2-3 Materiality Assessment and Analysis

M3TEK Technology conducts annual sustainability issue impact assessments, reviews high-impact issues from the assessment results, formulates sustainable promotion strategies and action plans, and sets short, medium, and long-term goals for key items. As IFRS Sustainability Disclosure Standards and European Sustainability Reporting Standards (ESRS) were officially released in 2023, M3TEK Technology based on "GRI 3: Material Topics 2021" and referenced IFRS and ESRS guidelines on sustainability impacts, applying the "Double Materiality" principle. This incorporates sustainability impacts into impact materiality (external impact) and financial materiality (internal impact), assessing the impact of M3TEK Technology's operational activities on society, environment, and people (including human rights) (external impact), as well as the financial impact (internal impact) requiring M3TEK Technology to invest resources to manage such impacts. This process balances internal and external impacts to produce sustainability impact analysis results and thereby determines priority reporting on material sustainable issues. Concurrently, M3TEK Technology's responsible departments formulate policies, promotion plans, and target settings for each issue based on the impact assessment results.



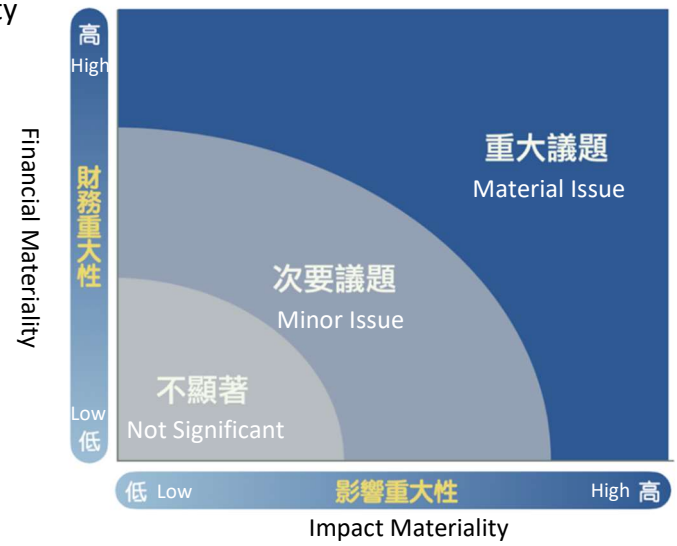
Sustainability Impact Assessment Explanation

1	**Understanding Organizational Context**	• Identify the concerns and potential impacts of the five types of key stakeholders. • Analyze the potential impacts of economic activities and upstream/downstream business relationships in the supply chain. • Map potential impacts to 20 sustainability issues.
2	**Identifying External Impacts (Impact Materiality)**	• Considering the comprehensive information from ongoing stakeholder engagement, each responsible department evaluates the impact on different aspects (actual or potential, positive or negative) to identify the impact materiality of the 20 sustainability issues on the upstream and downstream supply chain, environmental, and social aspects (organizational external) under current management intensity. • Identification indicators: ✧ Impact materiality of negative impacts: Severity (scale, scope, remedi ability) x Likelihood. ✧ Impact materiality of positive impacts: Benefit (scale, scope) x Likelihood.
3	**Identifying Internal Impacts (Financial Materiality)**	• Financial materiality: Based on the impact materiality of the 20 sustainability issues, each responsible department further evaluates their short, medium, and long-term financial impacts on operational activities (external to internal). The degree of impact refers to the method of measuring financial statement materiality, analyzing the relevance of various financial indicators to M3TEK Technology's value, with profit before tax as the benchmark for measuring the degree of impact. • In assessing financial impacts, IFRS sustainability disclosure indicators, SASB sustainability standards for the semiconductor industry, and other issues with comparable or higher financial impacts have been fully considered to ensure the completeness of sustainability-related risk and opportunity information. • Identification indicators: ✧ Financial materiality: Operational impact x Likelihood. Note: Financial impacts include revenue, costs, expenses, cash flow, financing/funding, and other related financial statement information.
4	**Ranking the Significance of Issue Impacts**	• Consolidate the identification results of impact materiality and financial materiality for each issue. Rank impact materiality and financial materiality separately for positive and negative impacts and then confirm the final materiality assessment results with each department based on M3TEK Technology's future operational plans. • Evaluate the focus issues listed in the SASB industry disclosure indicators. Some issues may not have significant impacts at the current management level but

		are still included as secondary issues for continuous attention and necessary disclosure.
5	**Determining Material Sustainability Issues**	• Fully considering the double materiality of each issue, after discussions by various responsible units, seven major negative and six major positive issues were decided for priority disclosure. • Correspondence to GRI topics/disclosure indicators (corresponding to 4 GRI topic standards and 3 self-defined topics). • Correspondence to SASB industry indicators: Semiconductors industry in "Technology and Communications".

Identifying Priority Disclosure Material Issues

This is M3TEK Technology's first year of sustainability issue assessment, adopting double materiality analysis. The impact analysis results show 7 negative material issues, 6 positive material issues, 3 negative secondary issues, and 5 positive secondary issues, which are listed as issues for continuous attention. After comprehensive discussion and evaluation by various responsible units, the issues with significant negative impacts are "Innovation Management, Quality Management, Information Security, Climate Strategy, Talent Attraction and Retention, Human Capital Development, Sustainable Supply Chain". The management policies and promotion results for these 7 issues are prioritized for reporting in this report.



	Impact Materiality		Financial Materiality		Double Materiality	
	Negative	**Positive**	**Negative**	**Positive**	**Negative**	**Positive**
1	**Innovation Management**	**Innovation Management**	**Quality Management**	**Innovation Management**	**Innovation Management**	**Innovation Management**
2	**Climate Strategy**	**Quality Management**	**Innovation Management**	**Quality Management**	**Quality Management**	**Quality Management**
3	**Information Security**	**Climate Strategy**	**Talent Attraction and Retention**	**Talent Attraction and Retention**	**Information Security**	**Sustainable Supply Chain**
4	**Sustainable Supply Chain**	**Sustainable Supply Chain**	**Human Capital Development**	**Human Capital Development**	**Climate Strategy**	**Climate Strategy**
5	**Quality Management**	**Information Security**	**Information Security**	**Sustainable Supply Chain**	**Human Capital Development**	**Talent Attraction and Retention**

	Impact Materiality		Financial Materiality		Double Materiality	
	Negative	**Positive**	**Negative**	**Positive**	**Negative**	**Positive**
6	**Waste Management**	Talent Attraction and Retention	**Diversity and Inclusion**	Diversity and Inclusion	**Human Capital Development**	**Human Capital Development**
7	**Waste Management**	Diversity and Inclusion	**Privacy Protection**	Tax Management	**Sustainable Supply Chain**	**Information Security**
8	**Talent Attraction and Retention**	Human Capital Development	**Product Responsibility**	Information Security	**Diversity and Inclusion**	**Diversity and Inclusion**
9	**Diversity and Inclusion**	Tax Management	**Sustainable Supply Chain**	Climate Strategy	**Product Responsibility**	**Tax Management**
10	**Human Capital Development**	Ethical Management	**Climate Strategy**	Ethical Management	**Waste Management**	**Ethical Management**
11	Ethical Management	Social Impact	**Energy Management**	Social Impact	Energy Management	**Social Impact**
12	Tax Management		**Water Resource Management**		Ethical Management	
13	Energy Management		**Ethical Management**		Tax Management	
14	Water Resource Management		**Tax Management**		Privacy Protection	
15	Biodiversity		Waste Management		Water Resource Management	
16	Air Pollution Management		Biodiversity		Biodiversity	
17	Occupational Health and Safety		Air Pollution Management		Air Pollution Management	
18	Privacy Protection		Occupational Health and Safety		Occupational Health and Safety	
19	Product Safety and Marketing		Product Safety and Marketing		Product Safety and Marketing	

Note: Social impact has no negative impact.

Material Sustainability Issues and Standard Correspondence

By reviewing 31 topic standards of the GRI Sustainability Reporting Standards, aligning them with material issues, 4 relevant GRI topic standards and 3 self-defined topics, as well as aligning with SASB semiconductor industry indicators, the preparation process for this report was initiated.

Material Issue	Positive Impact	Negative Impact	Impact Aspect			Value Chain Impact Scope					GRI Topic Standard or SASB Indicator Correspondence
			Economy	Environment	People (including Human Rights)	Upstream	First-tier Suppliers	M3TEK Technology	Customers	End Customers	
Innovation Management	◉	◉	◉	◉					◉	◉	Self-defined topic: Energy consumption, efficiency
Quality Management	◉	◉	◉						◉		Self-defined topic: Customer satisfaction; TC-SC-410a.1 Product Lifecycle Management
Information Security	◉	◉	◉					◉	◉		Self-defined topic: Information security incidents
Climate Strategy	◉	◉	◉	◉			◉	◉	◉		GRI 305 Emissions 2016; TC-SC-110a.1, TC-SC-110a.2 Greenhouse Gas Emissions
Talent Attraction and Retention	◉	◉	◉		◉			◉			GRI 401 Employment 2016; TC-SC-330a.1 Recruitment and Management of Global Professional Talent
Human Capital Development	◉	◉			◉			◉			GRI 404 Training and Education 2016
Sustainable Supply Chain	◉	◉	◉	◉			◉	◉	◉		GRI 204 Procurement Practices 2016; TC-SC-440a.1 Raw Material Procurement

Impact Timeframe of Material Sustainability Topics

Important Disclosure Issue	Scenario	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe			
					Occurred	Future Impact		
						Within 1-2 Years	3-5 Years	5+ Years
Innovation Management	Market, Technology, Talent Shortage	Negative	• Customers' new technology demands are increasing. Failure to meet product specifications or R&D capabilities may impact on customer product schedules. • Risk of technological lag due to significant innovations by competitors. • Risk of missing market opportunities due to slow technological innovation if market trends are not promptly addressed. • Shortage of key semiconductor technical talent affects R&D innovation, impacting customer product schedules.	• Slow technological innovation impacts annual revenue, leading to inability to increase R&D expenses, fewer new products, and price drops for old products, reducing gross profit. • Shortage of key semiconductor technical talent will limit R&D progress, delay new product launches, affecting market competitiveness and revenue growth.			◉	
	Climate Change, Technology	Positive	• Recent innovation R&D focuses on green energy and environmental protection, such as current "supercapacitors" that can replace alkaline batteries and lithium batteries and developing low-power products. Their environmental	• Supercapacitor management products and ultra-low quiescent power products are expected to increase revenue.		◉		

Important Disclosure Issue	Scenario	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe			
					Occurred	Future Impact		
						Within 1-2 Years	3-5 Years	5+ Years
			• friendliness helps reduce environmental impact. • M3TEK's current innovative R&D power management chips, such as those with stable voltage and fast dynamic response, are technologically leading among peers, helping to improve customer product performance and market competitiveness.					
Quality Management	Market	Negative	• If internal or supply chain abnormalities occur, leading to defective product quality, it may harm M3TEK's corporate value with customers and customer product schedules.	• Will impact subsequent order quantities or lead to loss of business opportunities with customers. • If quality anomaly investigation results indicate significant product improvement is needed, it may lead to additional R&D and quality improvement costs, affecting short-term profit performance.	◉			

Important Disclosure Issue	Scenario	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe			
					Occurred	Future Impact		
						Within 1-2 Years	3-5 Years	5+ Years
	Market	Positive	• M3TEK uses "customer satisfaction surveys" to understand customer satisfaction, serving as an internal basis for product development and product responsibility plans. This helps customers receive more timely and effective assistance. • Good product quality enhances M3TEK's corporate value with customers, leading to customer trust and increased orders, contributing to sustained business growth. This also benefits the introduction of new products at the customer end.	• Through customer satisfaction surveys, product competitiveness and market acceptance can be improved, leading to increased sales and revenue. Meanwhile, improvements in product responsibility can reduce quality defects and potential claim risks, reducing related financial losses. • Stable product quality contributes to business growth and reduces potential financial risks.	◉			
Information Security	Cybercrime	Negative	• Recently there have been frequent cybersecurity attacks on domestic and international companies. If a major cybersecurity incident occurs, such as an external ransomware attack, it may	• To reduce information security risks, the introduction of MDR endpoint protection detection systems, vulnerability scanning, and social	◉			

Important Disclosure Issue	Scenario	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe			
					Occurred	Future Impact		
						Within 1-2 Years	3-5 Years	5+ Years
			cause company operational disruption risks, affecting shipment schedules, and potentially leading to leakage of customer business secrets and company employee personal data.	engineering exercises has increased management costs.				
	Technology, Regulations	Positive	• By enhancing information security awareness, technological innovation (e.g., AI and machine learning for attack detection and defense), and strengthening compliance and risk management, M3TEK effectively protects customer and M3TEK's business secrets and data assets and reduces employee personal data leaks and safeguards business secrets.	• Current information security measures help prevent internal or external security incidents, thereby reducing losses from data loss, business interruption, or fraud incidents.	◉			
Climate Strategy	Market, Regulations	Negative	• The probability of extreme climate events is increasing year by year. Reducing carbon emissions has become a key selection criterion for domestic and	• Due to climate change, as customers and supplier demand for carbon reduction and sustainable development increase, more resources need to be	◉			

Important Disclosure Issue	Scenario	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe			
					Occurred	Future Impact		
						Within 1-2 Years	3-5 Years	5+ Years
			foreign listed companies (international brand manufacturers). Failure to integrate climate change impacts into operational strategies in a timely manner will not only increase environmental impact but may also affect M3TEK's physical operations or supply chain resilience.	invested to meet relevant standards and regulations, which may lead to an increase in corporate operating costs.				
	Technology	Positive	• M3TEK's low-power and high-efficiency product designs, through technological innovation, not only continuously optimize power consumption but also refine product volume design, further improving energy efficiency. This helps reduce end-user energy consumption and greenhouse gas emissions, and also helps customers contribute to mitigating climate change.	• As customer demand for energy-efficient products increases, it will drive order growth, thereby helping to increase company financial revenue and market competitiveness.	◉			

Important Disclosure Issue	Scenario	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe			
					Occurred	Future Impact		
						Within 1-2 Years	3-5 Years	5+ Years
Talent Attraction and Retention	Reputation, Market	Negative	• M3TEK's current company awareness, technological leadership, and product market share affect interview and onboarding rates during talent recruitment. High turnover rates may create talent outflow, increasing recruitment and training costs, which in turn impacts corporate image and employer brand.	• Increased recruitment labor and time costs. • Increased training costs for new recruits. • Increased costs for maintaining corporate image and employer brand.			◉	
	Reputation, Market	Positive	• If retention rates are increased in the future, excellent talent can gradually exert positive influence within the organization, driving performance growth and attracting external excellent talent.	• Excellent talent effectively improves R&D innovation capabilities and competitiveness, increasing market opportunities.			◉	
Human Capital Development	Reputation, Market	Negative	• M3TEK's current company awareness, technological leadership, and product market share affect interview and	• If talent lacks professional capability to identify business opportunities, revenue will decrease.			◉	

Important Disclosure Issue	Scenario	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe			
					Occurred	Future Impact		
						Within 1-2 Years	3-5 Years	5+ Years
			• onboarding rates during talent recruitment. • Lack of employee professional training programs prevents employees from learning industry new knowledge, which is detrimental to industry innovation and production momentum.	• Failure to expand product roadmap leads to decreased revenue.				
	Reputation, Market	Positive	• M3TEK will strengthen employee professional training programs in the future, enabling employees to adapt to the rapid changes in the semiconductor industry, thereby creating more value, including enhancing employee competitiveness, promoting career growth, driving innovation, and improving IC design efficiency.	• Talent possessing professional capability and business insight can expand product roadmap, increasing revenue.			◉	
Sustainable Supply Chain	Geopolitics, International Conflict, Market	Negative	• Due to global economic and trade situations, customers require M3TEK or its partners not to be on the US SDN List.	• To avoid involvement with the SDN List, production sites need to be transferred,	◉			

Important Disclosure Issue	Scenario	External Sustainability Impact Description		Internal Financial Impact Description	Impact Timeframe			
					Occurred	Future Impact		
						Within 1-2 Years	3-5 Years	5+ Years
			Semiconductor product and raw material supply chains require careful import/export management to avoid involvement with SDN List entities (e.g., certain Chinese mainland goods, ex12 categories of semiconductor wafer manufacturing equipment), which could lead to customer sanctions by international organizations, affecting imports/exports.	or suppliers changed, increasing inventory and costs.				
	Market, Process	Positive	• Current customers focus on carbon reduction, environmental protection, and energy saving issues. Production supply chain management must comply with relevant regulations to gain customer certification. This goal requires suppliers to jointly improve and establish relevant norms to enhance production	• Increased efficiency reduces production costs, although consumable expenses will increase.	◉			

Important Disclosure Issue	Scenario	External Sustainability Impact Description	Internal Financial Impact Description	Impact Timeframe			
				Occurred	Future Impact		
					Within 1-2 Years	3-5 Years	5+ Years
		competitiveness and reduce environmental impact. • Internally, by increasing production efficiency, output per unit time is increased or production hours per unit output are reduced, saving human and material resources, while also achieving energy saving and carbon reduction effects.					

2-4 Sustainable Issue Management Policy

Material Topic Name	Sustainable Supply Chain	
Policy/Commitment	• Based on the "Supplier Management Procedures," ensure the selection of qualified suppliers who provide stable quality and technology, reasonable prices, good service attitude, and can meet delivery times.	
Management Responsibility	• Production Management Center / Associate Vice President (Center Level) • Quality Assurance Department / Director (Department Level)	
Goals	2024 年	• Implement annual supplier management, request suppliers to sign the Social Responsibility Promotion Letter.
	Short-term (1-2 years)	• Deepen regional strategic cooperation and continuously increase local procurement in various regions to diversify risks. • In response to OOC requirements and policies, actively promote supply chain diversification, expanding beyond mainland China to reduce geopolitical risks.
Action Plan	• Conduct annual supplier audits and evaluations.	
Annual Results	• Audit and evaluation completion rate 100%. • Supplier Social Responsibility Promotion Letter signing rate 100%.	
Tracking and Review Mechanism	• Hold annual internal meetings to discuss the achievement of various supplier management indicators.	
Stakeholder Engagement	• Suppliers: Through annual supplier management evaluations, audits, irregular visits, or meetings to discuss product delivery times and supply quality information feedback.	

Material Topic Name	Innovation Management	
Policy/Commitment	• Continuously invest in R&D resources, challenge and research new technologies, develop higher-spec products, and provide customers with innovative, reliable, high-efficiency, and high C/P ratio products, making M3TEK the customer's preferred power management solution supplier. • Help customers achieve smaller size, energy saving, carbon emission reduction, and higher performance power management.	
Management Responsibility	• New Technology Development Department / Director (Department Level)	
Goals	2024	Evaluate the feasibility of new products and technologies with rigorous product development processes to develop excellent products that meet market demands. • Define development of LIC supercapacitor management products.

Material Topic Name	Innovation Management	
		• Define development of high-current supercapacitor charging products. • Launch the first ultra-low quiescent power BUCK. • Define development of ultra-low quiescent power boost circuits (BOOST) and buck-boost circuits (BUCK-BOOST).
	Short-term (1-2 years)	• Successfully launch supercapacitor related products. • Improve the ultra-low quiescent power product line. • Market research and definition of power harvesting products.
Action Plan	• Launch a full series of ultra-low quiescent power product plans. • Launch a full series of supercapacitor product plans with various supercapacitor technologies.	
Annual Results	• Successively launched MT2601 and MT2603LIC supercapacitor management chips, addressing environmental pollution caused by lithium batteries and the need for professional recycling, as well as preventing the possibility of battery explosion.	
Tracking and Review Mechanism	• Hold irregular product R&D testing meetings. • Customer visits, demand collection and organization, and customer issue analysis.	
Stakeholder Engagement	• Customers: Through customer communication and service mechanisms, provide customers with timely communication and responses when they have questions or suggestions regarding products or services.	

Material Topic Name	Information Security	
Policy/Commitment	• Based on the "Computer System Security Management Procedures," protect the security of company business services, prevent unauthorized modification, and ensure their accuracy and integrity. • Based on the "Emergency Response and System Recovery Plan Operating Procedures," ensure the continuous operation of company business services. • Enhance personnel's information security awareness. Company employees should participate in information security related education and training to improve overall company security awareness.	
Management Responsibility	• Information Technology Department / Senior Manager	
Goals	2024	• Ensure all personnel understand their information security responsibilities and protect information assets. • Evaluate/implement ZTNA system to protect corporate information assets.

Material Topic Name	Information Security	
		• Perform information asset risk assessment. • Information security testing pass rate above 95%. • At least one actual offsite system recovery drill per year. • Plan for endpoint detection and response system deployment.
	Short-term (1-2 years)	• Complete information asset risk management operations to ensure the enterprise can respond to various potential threats. • Comply with relevant laws, regulations, and industry standards to ensure information security management system compliance. • Conduct irregular information security training to improve employees' security awareness and skills. • Information security testing pass rate above 95%.
Action Plan	• Conduct employee information security awareness training. • Introduce advanced information security technologies (e.g., ZTNA). • Conduct user self-assessment of information asset risk assessment. • Implement information security testing. • Conduct data backup and disaster recovery drills. • Introducing Endpoint Detection and Response system (MDR).	
Annual Results	• Published 18 information security announcements. • Completed information asset risk assessment. • Information security testing pass rate 80% (approx. 20% of colleagues triggered test emails). • Completed main disaster recovery drill. • Fully completed endpoint detection and response system deployment.	
Tracking and Review Mechanism	• Execution items are included in annual KPIs and progress is reviewed through annual management review meetings.	
Stakeholder Engagement	• Employees: Conduct information security awareness campaigns through internal websites to build colleagues' information security awareness.	

Material Topic Name	Customer Relations (including Quality Management)
Policy/Commitment	• Provide and promote energy-saving products to customers, achieving their end-product energy consumption reduction targets.
Management Responsibility	• Business Operations Center / Associate Vice President (Center Level)

Material Topic Name	Customer Relations (including Quality Management)	
Goals	2024	• Dedicated to R&D of low-power products to achieve customer end-product energy consumption targets and enhance product environmental benefits.
	Short-term (1-2 years)	• Increase customer satisfaction and enhance brand loyalty. • Increase market share for energy-saving products.
Action Plan	• Conduct market promotion surveys for energy-saving products and customer satisfaction surveys. • Adhere to quality management system implementation to ensure product and service quality.	
Annual Results	• A total of 20 customer satisfaction survey questionnaires were collected, of which 85% of customers rated M3TEK's overall performance as satisfactory (or above).	
Tracking and Review Mechanism	• Review of the annual customer satisfaction survey based on customer satisfaction survey results.	
Stakeholder Engagement	• Customers: Participate in customer meetings and training irregularly and establish good communication channels with customers to ensure customer needs are fully considered.	

Material Topic Name	Climate Strategy	
Policy/Commitment	• Continuously focus on R&D of low-carbon emission, high-performance products to improve energy utilization efficiency and achieve green product development direction. • Incorporate design and development concepts based on customer demand for energy reduction.	
Management Responsibility	• New Technology Development Department / Director (Department Level) • Corporate Governance Officer	
Goals	2024	• Develop low-power, high-efficiency product MT8351, and actively engage in energy-saving design to reduce overall energy consumption. • Launch MT2601 supercapacitor management chip.
	Short-term (1-2 years)	• Launch MT2603LIC supercapacitor management chip. • Develop green products to meet market demands and enhance competitiveness. • Provide solutions that comply with all market product efficiency regulations and standards. • Strengthen office electricity saving campaigns to achieve low-carbon operations.

Material Topic Name	Climate Strategy
Action Plan	• Continuously and actively apply energy-saving and carbon reduction technologies to product design and introduce high-efficiency technologies in the production process, thereby aiming to reduce energy consumption and carbon emissions.
Annual Results	• Through continuous technological innovation, we have optimized product power consumption and enhanced product volume efficiency in design, further improving energy utilization efficiency. Compared with traditional customer solutions, MT2601/2603, through high integration and high-performance power management, has reduced the number of external components and required supercapacitor capacity, achieving a 60% reduction in overall solution volume and a 40% reduction in energy consumption. This helps reduce end-user energy consumption and greenhouse gas emissions and provides customers with more sustainable solutions.
Tracking and Review Mechanism	• The Board of Directors tracks and reviews greenhouse gas management status quarterly.
Stakeholder Engagement	• Through irregular ESG education and training, all colleagues understand the current climate change situation faced by the world, increasing colleagues' attention and awareness of this issue.

Material Topic Name	Human Capital Development (including Attraction and Retention, Education and Training)	
Policy/Commitment	• We comply with labor laws and regulations, establish a diverse, equitable, inclusive, non-discriminatory, and non-forced labor-friendly working environment, and are committed to improving benefits and salaries.	
Management Responsibility	• Human Resources Department / Associate Vice President (Department Level)	
Goals	2024	• Appoint 1 Corporate Governance Officer. • Arrange external consultants for ESG awareness education and training.
	Short-term (1-2 years)	• Training and skill development: Cultivate employees' ESG development awareness and strengthen professional skills at various levels. • Cultural advocacy: Promote corporate ESG organizational culture and increase employee participation.
Action Plan	• Initiate ESG project in 2024.	
Annual Results	• Completed appointment of 1 Corporate Governance Officer. • Completed ESG awareness education and training, with 100% participation rate from unit supervisors.	
Tracking and Review Mechanism	• Regularly track ESG progress quarterly and discuss in internal meetings.	

Material Topic Name	Human Capital Development (including Attraction and Retention, Education and Training)
Stakeholder Engagement	• Employees can provide feedback and report or complaints through supervisor communication meetings, performance review meetings, labor-management meetings, or via the "Stakeholder Area" page on the official website.

3. SASB Focus Issues

3-1 Greenhouse Gas Emissions

M3TEK Technology conducts greenhouse gas inventories annually in accordance with the Greenhouse Gas Protocol (GHG Protocol) and prepares inventory reports, continuously monitoring current greenhouse gas emissions and management efforts. M3TEK is a fabless semiconductor design company, and all operational activities within the organization take place in office buildings. The greenhouse gas emissions from energy resources used are from daily office air conditioning, refrigerators, chillers, laboratory equipment, and purchased electricity, etc. M3TEK commenced its 2024 greenhouse gas inventory in 2025. The total emissions for Scope 1 and Scope 2 were 91.2767 metric tons CO2e. Purchased electricity (Scope 2) accounted for the majority, at 91.47% of total emissions, while Scope 1 accounted for 8.53%.

In view of the threat of climate change to the environment and society, and in response to Taiwan's 2050 net-zero emissions goal, M3TEK Technology will continue to manage greenhouse gases. In addition to planning feasible reduction strategies, it will expand the inventory scope to Scope 3 in the future to understand value chain emissions and identify emissions from non-owned or non-controlled upstream and downstream sources. This will facilitate more accurate formulation of greenhouse gas management strategies and contribute to enhancing the transparency of value chain carbon data.

Disclosure Topic: Greenhouse Gas Emissions		
Metric Number	Metric Item	2024
TC-SC-110a.1	(1) Total global greenhouse gas emissions (Scope 1) (Unit: metric tons CO2e)	M3TEK Technology's Scope 1 emissions were 7.7898 metric tons.
	(2) Total emissions from perfluorocarbons (PFCs) (Unit: metric tons CO2e)	M3TEK Technology is a fabless semiconductor design company with no semiconductor manufacturing process, therefore, there are no PFCs emissions.
TC-SC-110a.2	Discuss short, medium, and long-term strategies or plans, reduction targets, and performance analysis for managing Scope 1 emissions.	M3TEK Technology's Scope 1 primary emission sources are fugitive emissions from refrigerators in refrigerators, laboratory equipment, air conditioners, etc. Due to limited reduction space, future equipment replacement will prioritize refrigerants with lower GWP values.

Greenhouse Gas Emissions (Unit: metric tons CO2e)							
Year	Scope 1		Scope 2	Total GHG Emissions	GHG Emission Intensity (metric tons CO2e/m²)	GHG Emission Intensity (metric tons CO2e/NT$ million revenue)	Scope 3 (Fuel & Energy-related activities, not in Scope 1 or 2)
	HFCs	PFCs					
2024	7.0518	0.7380	83.4869	91.2767	0.1836	0.1006	17.1377
		7.7898					

Note 1: Inventoried greenhouse gases include CO2, CH4, N2O, HFCs, PFCs, SF6, NF3. Since M3TEK Technology has no manufacturing process, it does not produce SF6 or NF3.

Note 2: The inventory scope covers M3TEK Technology's Taipei and Hsinchu offices. The method for compiling greenhouse gas emissions is the operational control approach.

Note 3: Global Warming Potential (GWP) values for each greenhouse gas are based on the IPCC's Sixth Assessment Report (AR6) published in 2021.

Note 4: Scope 1 emission factors are referenced from the Ministry of Environment's Greenhouse Gas Emission Factor Management Table 6.0.4.

Note 5: 2024 is the first year for M3TEK Technology's complete inventory data for its Taipei and Hsinchu locations, so this year is selected as the base year.

Note 6: Scope 2 refers to the electricity carbon emission factor of 0.474 kg CO2e/kWh announced by the Energy Administration in 2025 for 2024. Scope 3 indirect carbon footprint from fuel and energy related activities (2021) emission factor is 0.0973 kgCO2e.

Note 7: According to the "Regulations Governing Information to be Published in Annual Reports of Publicly Held Companies" Appendix 2-2-3 "Climate-Related Information of Listed Companies," greenhouse gas emission intensity should at least be disclosed calculated by revenue (NT$ million).

3-2 Energy Management

Disclosure Topic: Process Energy Management		
Metric Number	Metric Item	2024
TC-SC-130a.1	(1) Total Energy Consumption (including fuel, electricity) (GJ)	634.079 GJ
	(2) Percentage of grid electricity used in total energy consumption	100 %
	(3) Percentage of renewable energy used in total energy consumption	0 %

Note: Unit conversion：1 kWh = 860 Kcal、1 Kcal = 4.186798 J, therefore 1 kWh3.6×10^{-3} GJ.

M3TEK Technology's operational space is primarily office-based, with overall energy use attributed to air conditioning, lighting, computer IT equipment, and laboratory equipment. Since the office building is leased, some equipment, such as chillers, is outside M3TEK Technology's management authority. 100% of the energy used by M3TEK Technology is non-renewable electricity purchased by Tai power Company. Electricity consumption comes from office electricity, public electricity in office buildings, and IT equipment in third-party data centers, accounting for 100% of total energy consumption.

In 2024, total energy consumption was 634.079 GJ (total electricity consumption was 176,133 kWh). Energy types are closely related to operational activities, and revenue is used as the basis for intensity calculation. In 2024, the unit energy intensity was 0.699 GJ/million revenue.

M3TEK Technology continues to promote electricity saving in the office, and in terms of products and technology, M3TEK will improve process technology to reduce the use of reticles during product revisions, and develop small-sized, high-efficiency, low-standby power, and highly integrated energy-saving power management IC. This will help customers and consumers achieve carbon reduction goals and simultaneously realize the company's sustainable development vision.

3-3 Water Resource Management

Disclosure Topic: Water Resource Management		
Metric Number	Metric Item	2024
TC-SC-140a.1	（1）Water withdrawal (thousand cubic meters), percentage of water withdrawal from water-stressed areas (high and extremely high) in total water withdrawal.	0.42 thousand cubic meters
		M3TEK Technology's operating locations in Hsinchu County and Taipei City are not classified as high or extremely high-risk areas according to WRI Aqueduct water stress map. Therefore, the percentage of water withdrawal from water-stressed areas is 0%.
	（2）Water consumption (thousand cubic meters), percentage of water consumption from water-stressed areas (high and extremely high) in total water consumption.	M3TEK Technology is an IC design industry and not involved in manufacturing processes, thus there is no water consumption from evaporation, transpiration, or other consumption. Therefore, this is not applicable.

Note: Thousand cubic meters (1,000 m^3) = megaliters (ML).

M3TEK Technology does not own manufacturing plants, and all products are 100% outsourced for production. Water usage is limited to general domestic use by office employees, with water sourced from Taiwan Water Corporation (a third-party water source). In 2024, total water withdrawal was 0.42 million liters (ML).

Due to M3TEK's operational nature, all discharged water is domestic wastewater, directly discharged from the office building into the domestic sewage system. There is no flow meter to accurately calculate actual discharge volume, so it is disclosed as 100% of water withdrawal. Water consumption reasons include air conditioning water evaporation into the air and employees' drinking water needs. As these quantities are not significant and lack reasonable statistical methods, this disclosure omits related water consumption. Furthermore, M3TEK Technology's Taipei and Hsinchu offices have adopted induction faucets and continue to promote water-saving campaigns to improve water efficiency.

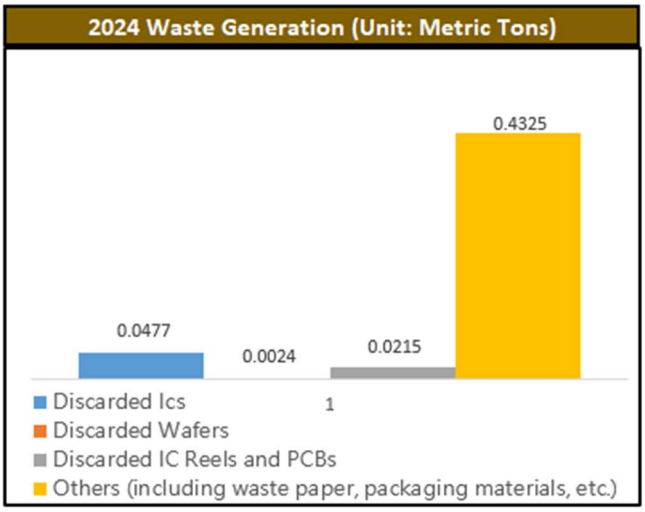
Water Resource Overview	
Year	2024
Water Withdrawal (Million Liters)	0.42
Water Discharge (Million Liters)	0.42
Water Withdrawal Intensity (Million Liters/Floor Area m^2)	0.0008

3-4 Waste Management

Disclosure Topic: Waste Management		
Metric Number	Metric Item	2024
TC-SC-150a.1	（1）Total hazardous waste generated from manufacturing process (metric tons)	0.0716 metric tons
	（2）Hazardous waste recycling rate[Note]（%）	100%

Note：Recycling rate = weight of recycled hazardous waste / total weight of hazardous waste generated.

The waste generated during M3TEK Technology's operations primarily consists of office and domestic waste produced by employees working in the office, as well as industrial waste from laboratories or engineering units. The main sources of industrial waste are threefold: discarded ICs, PCB boards, and instrument equipment from laboratories or engineering units; discarded ICs and wafers due to product revisions or failed verification; and discarded cardboard boxes and related packaging materials from discarded ICs or wafers. M3TEK Technology is a fabless IC design company, so it does not produce hazardous waste from manufacturing processes.



The main industrial waste includes discarded ICs, discarded wafers, discarded IC tapes and PCB boards, and others (wastepaper, packaging materials, etc.). These can be categorized into E-class mixed metal scrap and R-class announced recyclable or reusable waste, all of which are treated off-site (no on-site treatment). In 2024, total waste amounted to 0.5041 metric tons, with hazardous waste and non-hazardous waste accounting for 14% and 86% respectively.

	Recycled and reused			Directly Disposed		
Unit: metric tons	Hazardous	Non-Hazardous	Total Weight	Hazardous	Non-Hazardous	Total Weight
2024	0.0716	0.4325	0.5041	-	-	-
Percentage	14%	86%	-	-	-	-

Note: All hazardous waste belongs to other recycling operations in recycling and reuse and are regularly disposed of by qualified waste treatment companies.

3-5 Employee Health and Safety

Disclosure Topic: Employee Health and Safety		
Metric Number	Metric Item	Description
TC-SC-320a.1	Discuss methods and results for assessing, monitoring, and reducing employee exposure to hazardous environments.	● M3TEK Technology is an IC design company, with wafer manufacturing outsourced to suppliers. In supplier selection, we choose companies that comply with relevant ESG standards to ensure the health and safety of our employees in external workplaces.
TC-SC-320a.2	Total monetary losses from incidents related to violations of employee health and safety regulations (Unit: NT$)	● No incidents related to violations of employee health and safety regulations in the past three years.

M3TEK Technology regularly holds training courses based on "Safety and Health Work Regulations" to implement safety and health protection. New employee training includes occupational health and safety training courses, requiring new hires to complete training within two weeks of joining. In 2024, the completion rate for new hires was 100%.

The company's working environment mainly involves computer-based operations, and daily work does not involve any harmful substances or chemicals. Only in the laboratory R&D testing soldering process may

employees encounter chemical lead. However, M3TEK has installed ventilation equipment in the laboratory area to prevent excessive exposure to chemical substances and irregularly invites professional organizations to inspect M3TEK's laboratory areas. No chemical substances exceeding permissible limits have been detected, ensuring a safe working environment for employees.

Health Promotion	Content
Health Walk Activity	● Regularly organize "Health Walk" activities to promote employee health and encourage sports competitions, encouraging full participation. Top three winners and best team from each company are selected and awarded bonuses and health leave as incentives. ● In 2024, the "Health Walk" activity invited colleagues from Taiwan and mainland China to participate, attracting 57 employees, with a participation rate of 62%.
Health Examination	● Provide health examination: Health check-up plans are divided into three categories based on job roles, and employee health examination are conducted with classified and itemized key aspects based on male and female physiological structures. After the health check-up, employees can seek health education counseling or outpatient examinations based on their individual health examination results.

3-6 Recruitment and Management of Global Professional Talent

Disclosure Topic: Recruitment and Management of Global Professional Talent				
Metric Number	Metric Item	2022	2023	2024
TC-SC-330a.1	Percentage of employees requiring work visas	2.5%	2.3%	0%

M3TEK Technology views employees as its most important and best partners, whose professional capabilities and talents are the key driving force for M3TEK Technology's sustainable development." M3TEK adheres to this core corporate philosophy, committed to creating a diverse, equitable, and inclusive working environment that enables employees to actively leverage their strengths.

Recruitment and Employment

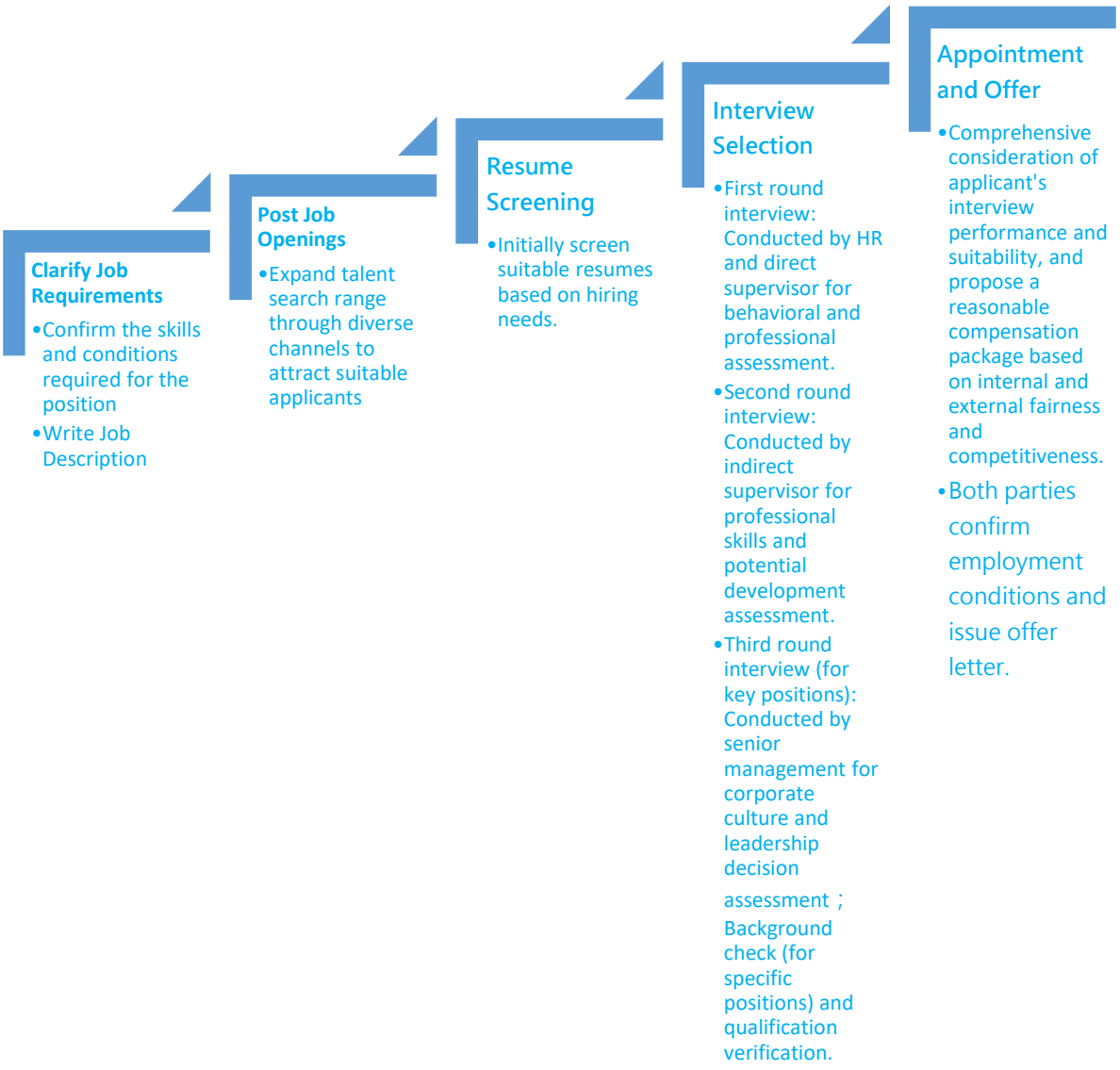
M3TEK Technology is committed to creating a diverse, equitable, and inclusive (DEI) workplace environment. We firmly believe that every employee, regardless of gender, age, race, nationality, religious belief, sexual orientation, disability, or socioeconomic background, should have equal employment opportunities and career development resources. Therefore, in our talent recruitment process, we strictly adhere to the "Employment Service Act," eliminating all employment discrimination and ensuring that candidates receive equal job opportunities based on employment equality.

M3TEK Technology attracts potential talent from diverse backgrounds and professional fields through diversified recruitment methods, ensuring that the company continuously possesses diverse perspectives and a constant impetus for innovation.

1. Public Recruitment Platforms
   We use Taiwan's 104 Job Bank to post job information and company brand to reach a wide audience, enhancing corporate employer brand exposure. For different positions, we use the intelligent matching mechanism provided by 104 Job Bank to find suitable talent and optimize recruitment efficiency and adjust recruitment strategies based on platform data analysis.

2. Headhunting Agencies
   For key positions, senior executives, and specialized technical talent, in addition to recruiting on public platforms, we also cooperate with professional headhunting agencies to help M3TEK find suitable mid-to-senior level positions and specialized talent, precisely and effectively finding suitable and culturally aligned potential talent for corporate development.

3. Internal Referrals
   We believe that existing employees are the best brand ambassadors. Therefore, we have established an Internal Talent Referral incentive program to encourage employees to recommend outstanding talents who fit the corporate culture and professional needs through word-of-mouth and professional networks.



Human Resources Overview

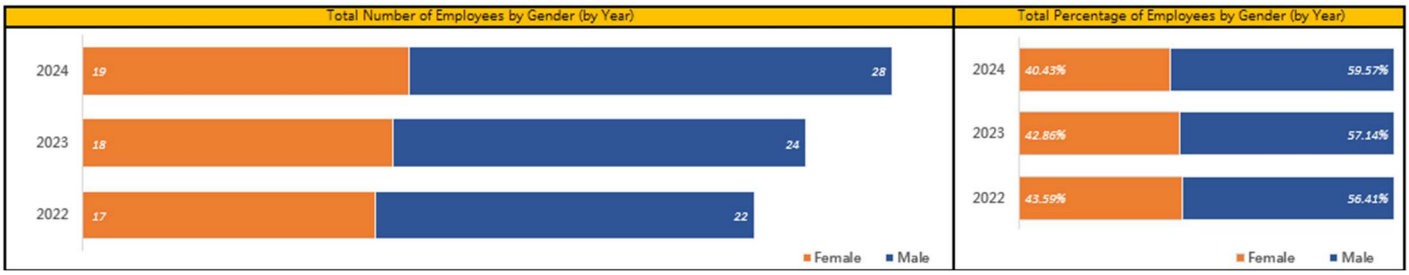
M3TEK Technology's employee count has shown stable growth year by year. As of the end of 2024, M3TEK Technology Group had a total of 94 employees globally: 47 in Taiwan, 45 in mainland China, and 2 in the United States. In 2024, there were 47 active employees in Taiwan, all of whom were permanent full-time employees.

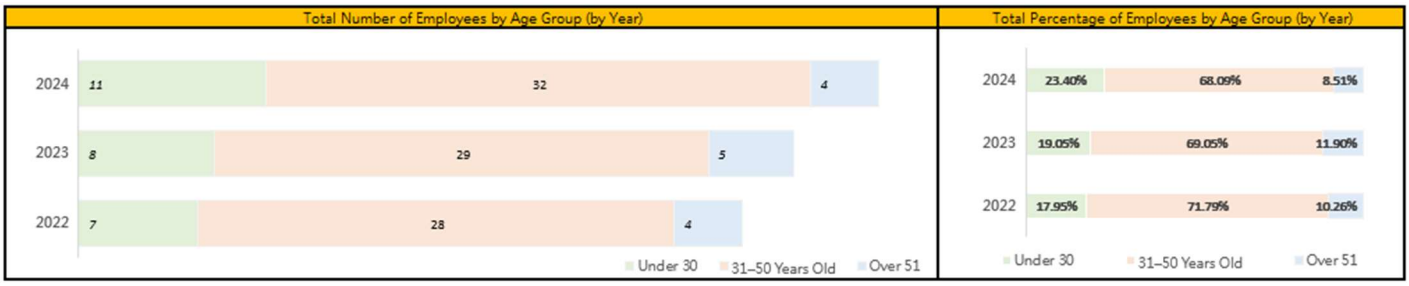
- Female employees accounted for 40.43%.
- Male employees accounted for 59.57%.

By age group:

- Employees under 30 years old accounted for 23.40%.
- Employees aged 31-50 accounted for 68.09%.
- Employees aged 51 and above accounted for 8.51%.

The employee structure is primarily composed of the mature generation, possessing professional experience and stability that helps drive the company's steady growth.





Note: Human resources data analysis is primarily based on M3TEK Technology Taiwan; future statistics will be expanded to include other subsidiaries.

Workforce Mobility

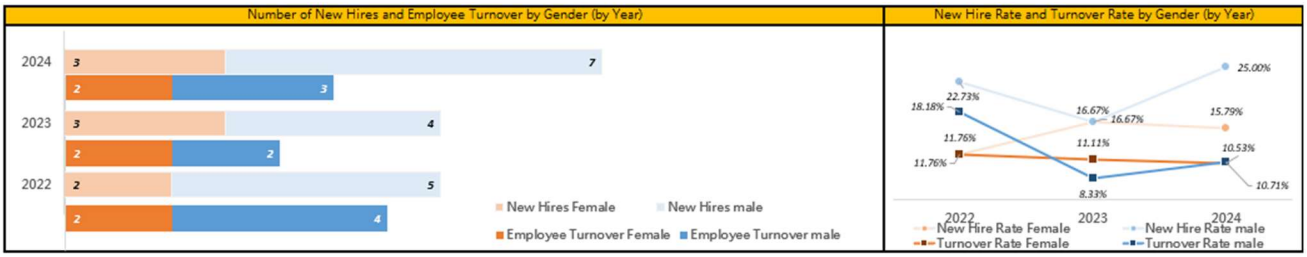
In 2024, a total of 10 new employees joined, with an overall annual new hire rate of 21.28%.

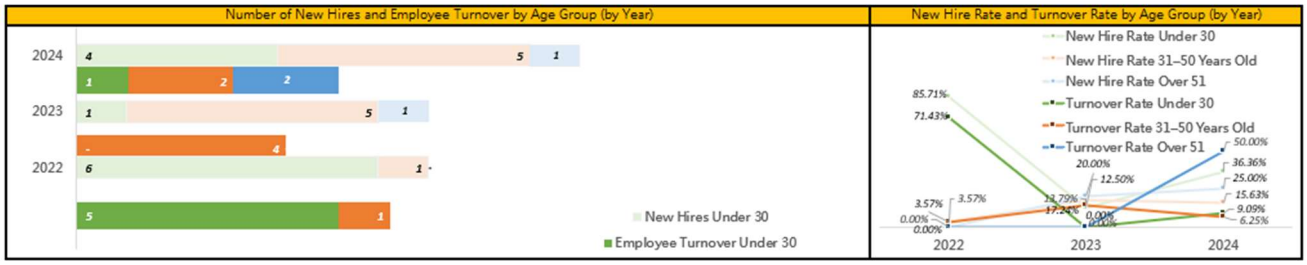
- Female: 3 people (15.79%)
- Male: 7 people (25.00%)
- Under 30 years old: 4 people (36.36%)
- 31-50 years old: 5 people (15.63%)
- 51 years old and above: 1 person (25.00%)

A total of 5 employees resigned, with an overall annual turnover rate of 10.64%.

- Female: 2 people (10.53%)
- Male: 3 people (10.71%)
- Under 30 years old: 1 person (9.09%)
- 31-50 years old: 2 people (6.25%)
- 51 years old and above: 2 people (50.00%)

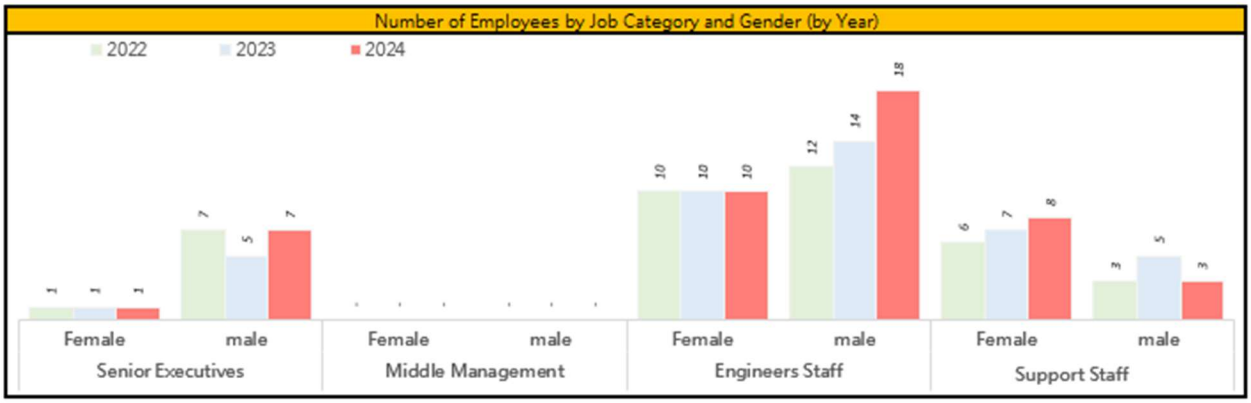
We continue to implement performance appraisal systems and review employee welfare measures annually to increase the retention rate of suitable employees and inject new momentum from excellent talent.

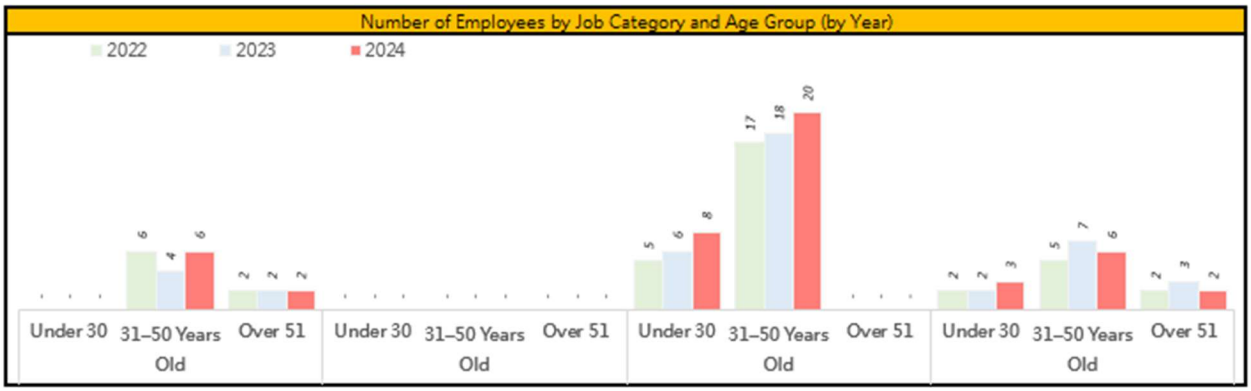




Note 1: New hire rate = number of new hires in that category for the current year ÷ total number of active employees in that category at the end of the current year.

Note 2: Turnover rate = number of resignations in that category for the current year ÷ total number of active employees in that category at the end of the current year.





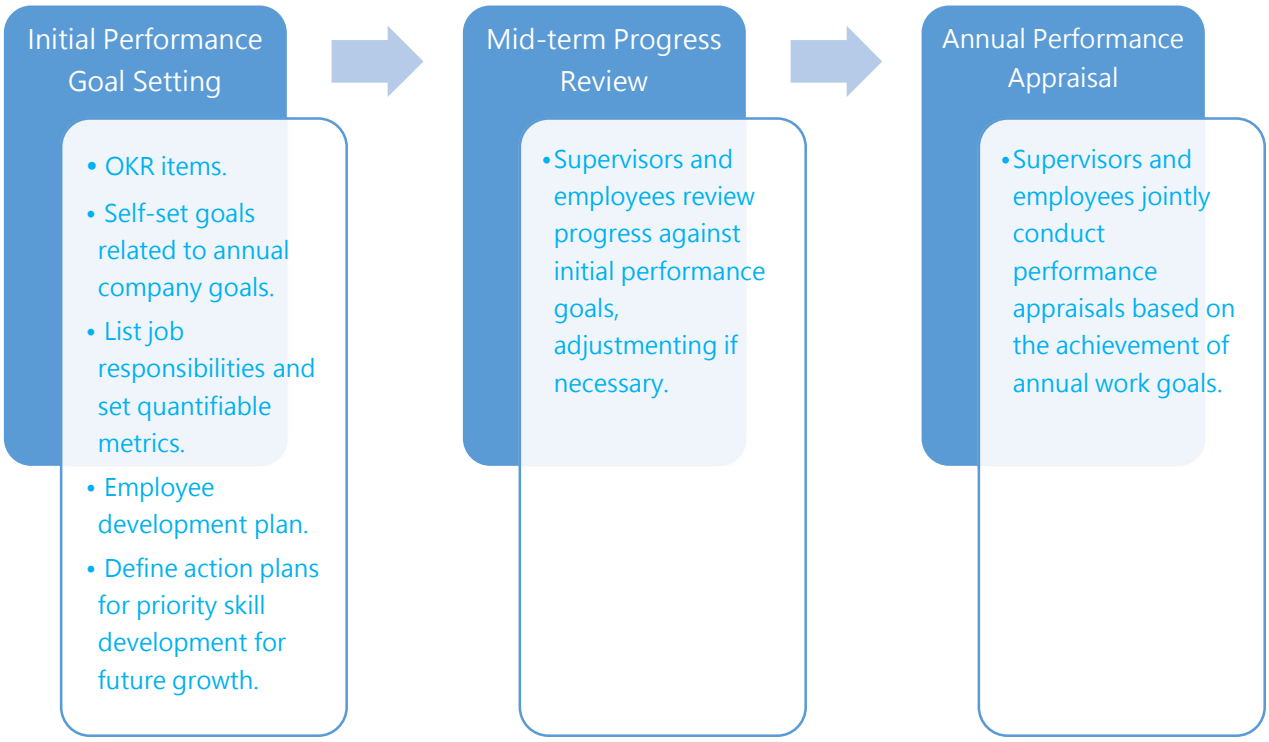
Note: Senior executives are department heads and managers; engineering personnel are engineers/QA/R&D personnel; support personnel are finance/IT/business/HR/corporate governance/audit.

Resign Interview

For resigning employees, direct supervisors conduct exit interviews to understand the reasons for leaving and their views on company policies. The results are then fed back to the departments responsible for improvement and adjustment. M3TEK implements root cause improvements based on qualitative results to enhance employee retention willingness. Starting from 2024, the turnover rate will be tracked (base year), and a target turnover rate of below 10% will be set for 2025, demonstrating our commitment to our employee partners.

Performance Appraisal

M3TEK Technology conducts annual employee performance appraisals based on the "Employee Performance Management Procedures," using goal management and performance evaluation. Adhering to the three principles of fairness, impartiality, and objectivity, it aims to motivate employee performance and promote individual and company growth. In 2024, the employee performance appraisal completion rate was 100%.



Compensation and Benefits

M3TEK Technology adheres to the principle of fairness, establishing a comprehensive compensation policy and decision-making process to ensure that the compensation system is attractive and effectively retains and motivates excellent talent.

- External Equity：Ensure market competitiveness by conducting periodic salary surveys to attract top external talent.
- Internal Equity：Consider departmental responsibilities, competency requirements, and job complexity to maintain a fair and consistent salary structure.
- Individual Equity：Provide differentiated rewards based on individual performance and team contributions to achieve long-term incentive effects.

We provide employees with diversified rewards to enhance motivation and tightly integrate them with company performance and sustainable development goals to form a virtuous cycle. Rewards include basic guarantees such as Dragon Boat Festival bonus, Mid-Autumn Festival bonus, and year-end bonus. Employee bonuses and performance dividends are reasonably distributed based on the company's annual profit, referring to employee performance, sharing the company's operational achievements. In addition, stock option plans are provided to key talent to enhance their retention rate.

Compensation Overview

In 2024, there was a slight difference in the male-female compensation ratio for all employees. The reason is that, due to the characteristics of the semiconductor industry, R&D technical personnel and senior executives are predominantly male, and factors such as employee seniority and academic/professional background vary. Therefore, the average male salary is higher than that of females.

The Gender Compensation Ratio		2024
	Average Monthly Salary Difference (Female - Male)	-19.88%
	Median Employee Average Monthly Salary Difference (Female - Male)	-8.09%

The Gender Compensation Ratio		2024
The average salary and bonus by difference percentage	Average Bonus Difference (Female - Male)	-23.83%
	Median Employee Average Bonus Difference (Female - Male)	-8.16%
Average monthly salary ratio (by job level)	First-level Executives (Senior Executives) and above Average Monthly Salary Ratio (Female / Male)	0.71
	Non-Executive Personnel Average Monthly Salary Ratio (Female / Male)	1.03
Average Annual Salary (including bonuses) Difference Ratio	First-level Executives (Senior Executives) and above Annual Salary including bonuses Average Amount Ratio (Female / Male)	0.60
	Non-Executive Personnel Annual Salary including bonuses Average Amount Ratio (Female / Male)	1.11

Note: Monthly salary calculation includes basic salary and regular wages, guaranteed 14 months annually, and meal allowance; average monthly salary is the cumulative average of all employees' monthly salaries for the entire year 2024.

Salary of full-time employees not serving as managers (Unit: NT$ Thousand)	2022	2023	2024
Average Salary	1,704	1,024	1,210
Median Salary	1,562	956	1,110
Industry Average Salary	1,965	1,745	1,998
Average Salary as Multiple of Industry	0.87	0.59	0.61

Note: This data is consistent with disclosures on the Market Observation System (Stock Code: 6799)

Employee Stock Option Plan

Granted Employees	● Stock options are granted based on work performance, overall contribution, special achievements, seniority, and appraisal results.
Purpose	● To retain excellent employees and enhance their sense of belonging and productivity towards the company, to jointly create benefits for the company and shareholders.
Target	● Key Talent Retention：Key talent who contributes to the company's strategic development, product innovation, operational profit, production management, corporate governance, and bear company operational performance. ● Principles of Employee Stock Option Plan： - Contribution to the company's R&D of new products or new technologies. - Contribution to company performance, backend production operations, new product definition, or patent inventions. - Contribution to company operational management performance, financial analysis, or market development customer application services. - Contribution to company quality management product engineering, human resource management, or non-managers who contribute to new product R&D or application engineering, etc.
	● Key Talent Recruitment：Recruit talent for critical positions that are key to the company's future operational development or operations.

Note: Applicable scope is Taiwan, mainland China and U.S.

Complete Benefits

Benefit Type	Item	Explanation of Superiority over Legal Requirements
Bonus	Festival Bonuses	Provide additional Dragon Boat Festival, Mid-Autumn Festival, and year-end bonuses to guarantee basic salary.
Employee Stock Ownership	Treasury Stock, Restricted Stock	Provide employee stock option plans to motivate key talent retention.
Allowances	Wedding, Funeral, and Bereavement Gifts	Provide various allowance benefits based on company announcements or regulations.
	Childbirth Bonus	
	Individual Major Illness Subsidy	
	External Training Subsidy	
	Master's/Ph.D. Study Grant Program*	
Insurance/Guarantees	Group Insurance	Provide annual group insurance for employees to protect against accidental injury risks.
	Business Travel Insurance	Provide travel insurance for employees on international business trips to protect them against accidental injury risks.
	Labor New System Pension Contribution and Old System Pension Contribution *	Same as legal benefits. (Only one employee under the old system, all others under the new system)
Leave	Flexible Leave*	Although the Labor Standards Act Enforcement Rules reduced national holidays by 12 days, an additional 7 days of flexible leave are still provided.
	Health Examination	Employees who participate in the company health examination are entitled to one day of health check leave on the examination day.
Activities	Irregular Departmental Activities	Provide diverse employee activities to enhance colleagues' sense of belonging and participation.
	Irregular Company Travel	
	Annual Year-End Party and Raffle	
	New Product Release Party	

Note: Applicable scope is Taiwan and mainland China; "*" applies only to Taiwan; benefits for U.S. locations are based on local regulations.

3-7 Product Lifecycle Management

Disclosure Topic: Product Lifecycle Management		
Metric Number	**Metric Item**	**Description**
TC-SC-410a.1	Percentage of sales revenue from products	M3TEK Technology focuses on RoHS and REACH controlled chemical lists. During the reporting period, comparing IEC 62474

Disclosure Topic: Product Lifecycle Management		
Metric Number	**Metric Item**	**Description**
	containing IEC 62474 declared substances	with the above two regulations, existing shipped products do not use substances that should be declared under IEC 62474. As of the end of 2024, no customers have requested relevant information from M3TEK Technology based on IEC 62474 chemical management standards.
TC-SC-410a.2	Energy efficiency of processors at the system level: (1) Servers, (2) Desktop computers, (3) Laptops	M3TEK Technology's products are not applied in commercial mainframes and personal computers; therefore, this disclosure metric is not applicable.

Hazardous Substance Management

Source Management

M3TEK Technology's product material usage adheres to international regulations, environmental trends, and customer requirements, and ensures 100% compliance with environmental restricted substance control requirements through the "Environmental Restricted Substance Management Procedures". Lead soldering operations in M3TEK's laboratories are for product testing purposes, using only a minimal amount of lead-containing solder paste, and comply with minimum permissible concentration standards. Furthermore, M3TEK Technology annually commissions external laboratories to conduct Reach & SVHC testing for some products based on the IEC 62474 SVHC list, to monitor the control operations of wafer and outsourced processing suppliers.

National/Customer	Environmental Restricted Substance Control Requirements
European Union	RoHS 2.0 Directive (2015/863/EU) substances.
	Packaging Directive (94/62/EC) Annex substances such as Pb/Cd/Cr6+/Hg.
	Dimethyl Fumarate Regulation Directive (2009/251/EC) Annex DMF substances.
International Electrotechnical Commission	IEC 61249-2-1 Halogen-Free hazardous substances.
	IEC 62477 SVHC (Substances of Very High Concern) list.
United States	PFAS-free Procurement Act substances.
	California Proposition 65 toxic substance control list.
	Toxic Substances Control Act (TSCA) substances.
China	GB - Volatile Organic Compounds (VOCs) standard (GB 30981-2020) substances.
Stockholm Convention	Persistent Organic Pollutants Regulation (EU POPs) substances.

Industry Collaboration

M3TEK Technology annually requires raw material (wafer) and outsourced processing suppliers to provide product hazardous substance test reports for product quality monitoring. We also sign "Environmental Restricted Substance Assurance Letters," with a 100% return rate.

Response Plan

In response to the recent focus by the EU and the US on per- and polyfluoroalkyl substances (PFAS) and given that PFAS are carcinogenic and persistent in the environment, companies should use them with

greater caution. However, Polyfluorinated compounds are widely used in electronic products due to their stable properties and excellent characteristics.

M3TEK Technology initiated inventory in 2024, collecting detailed information and strengthening communication with upstream raw material suppliers. We currently know that some suppliers' currently used packaging materials (Die Bond Epoxy) contain PFAS. We continue to monitor this critical substance and are gradually expanding the adoption of PFAS-free packaging materials in our products, implementing environmental sustainability.

3-8 Raw Material Procurement

Disclosure Topic: Raw Material Procurement		
Metric Number	Metric Item	Metric Number
TC-SC-440a.1	Describe risk management for key raw materials used.	M3TEK Technology's primary raw materials and wafers are 100% outsourced to wafer foundries for manufacturing. Rare earth metals are key raw materials for the foundries. Therefore, the stability of supply and the timeliness of delivery from wafer foundries are critical procurement risk issues continuously monitored by the Company. Supplier risks are managed and controlled through ongoing periodic supplier evaluations.

Raw Material Risk Management

Due to changes in global economic and trade conditions, customers have required M3TEK and its partners to avoid involvement with companies listed on the U.S. Entity List. To ensure supply chain stability, procurement cost efficiency, and delivery reliability, since 2023 the Company has actively developed new suppliers among wafer foundries and packaging/testing houses. By 2024, supplier deployment has been progressively completed, thereby reducing raw material risk exposure, meeting customer requirements, and mitigating operational loss risks.

Supply Chain Management Mechanism

Supplier Overview

M3TEK Technology is at the forefront of the semiconductor industry chain in chip design. Backend raw material procurement, outsourced manufacturing, packaging, and testing are all handled by suppliers. Through professional division of labor and partner collaboration, production efficiency is improved.

Suppliers are mainly divided into three categories: raw material suppliers (e.g., wafers, photomasks, purchased wafers), outsourced processing suppliers (e.g., bumping, grinding and cutting, packaging, testing), and general suppliers (components, instruments, general affairs, etc.). Supply chain management performance is crucial to M3TEK and is a primary challenge for future corporate operational risks. We will actively work with supply chain partners to implement sustainable development.

New Supplier Management

M3TEK Technology conducts new supplier selection and evaluation in accordance with supplier management procedures. This involves a quality system questionnaire to investigate supplier company profile, materials, processes, capacity, quality engineering, delivery time, price, services, and other items. During the selection and evaluation process, new suppliers are also asked to sign a social responsibility promotion letter to ensure M3TEK finds the most suitable suppliers.

New Supplier Selection and Evaluation Process

Metric Number	Find New Suppliers & Basic Information Establishment	Document Review	Actual Engineering Trial Production	Evaluation	Qualified Supplier
Assessment Method	● Search through internet, newspapers, magazines, industrial and commercial directories, or recommendations from peers, customers, and other suppliers.	● Review vendor's completed basic information, supplier survey form, social responsibility promotion letter.	● Process evaluation: Performed according to new product verification, trial production, mass production management procedures and supplier engineering evaluation management procedures.	● Performed according to supplier audit management procedures and supplier management processes. ● Evaluation conducted via phone, video conference, written assessment, or on-site audit, chosen based on time and location.	● Becomes a qualified supplier upon successful evaluation.
Responsible Unit	Procurement, Production	Procurement, FAE, QA, Production	FAE, QA, Production	FAE, QA, Production	Procurement

Existing Supplier Management

M3TEK Technology conducts annual supplier evaluations for qualified suppliers in accordance with its supplier management procedures. Suppliers are categorized into raw material suppliers (including purchased wafer suppliers) and outsourced processing suppliers based on M3TEK's product manufacturing classification. The evaluation content generally includes quality engineering (products/technology), delivery time, service, and price. Based on the evaluation results, suppliers are classified into four grades: A, B, C, and D (priority qualified, qualified, conditionally approved, disqualified).

For suppliers requiring annual audits, M3TEK requests suppliers to complete a self-assessment form before the on-site audit, in accordance with the supplier audit management procedures. The assessment covers 14 audit items, including quality system, process control, R&D design control, supplier management, product traceability, inspection mechanism, green product control, and social responsibility. The audit results are classified into A, B, and C grades. If a supplier receives a C grade, M3TEK will cease cooperation until they pass re-certification.

In addition, M3TEK Technology signed a Social Corporate Responsibility Promotion Letter (like RBA content) with all suppliers, with a 100% signing rate in 2024.

Management Object	Management Method		Frequency	Result
	Evaluation	Audit		
Raw Materials (including purchased wafer suppliers)	V		Annually	Qualified
Outsourced Processing	V	V	Annually and irregularly as needed	Qualified

Note 1: All suppliers with transactions in the current year must be included in supplier management; suppliers with an A-grade in the previous year's supplier evaluation may be exempted from audit in the current year.

Note 2: General suppliers, such as instruments, are subject to acceptance procedures; components purchased from distributors are not subject to annual evaluation and audit.

Audit Method		2024
On-site Audit	Expected on-site audit companies	7
	Actual on-site audit companies	7
	Achievement rate	100%
	New supplier audit companies	3
Document Review	Expected document audit companies	1
	Actual document audit companies	1
	Achievement rate	100%
	New supplier audit companies	0

In 2024, M3TEK Technology cooperated with 20 suppliers for raw materials (including purchased wafers) and outsourced processing. Among them, 17 suppliers passed ISO 14001 environmental management system certification, accounting for 85%. M3TEK Technology conducted risk assessments for the remaining 3 uncertified suppliers to check for potential negative environmental impacts. After identification, it was confirmed that none of the 3 suppliers had significant actual or potential negative environmental impacts.

Conflict Mineral Management

M3TEK Technology requires wafer and outsourced processing suppliers to submit Conflict Minerals Reporting Templates (CMRT) annually, providing raw material sources and traceability data to prevent the use of conflict minerals in products. A survey in 2024 confirmed that 100% of M3TEK Technology's minerals came from qualified smelters.

Mineral Type	Metric Item
Au Gold (Au)	46 companies
Tin (Sn)	26 companies
Tungsten (W)	11 companies

Local Procurement

In 2024, M3TEK Technology's local procurement of raw materials in Asia (excluding Taiwan) accounted for approximately 92.64% of total procurement, while procurement from local Taiwanese manufacturers (registered in Taiwan) accounted for approximately 7.36%. In the future, we will continue to flexibly adjust procurement regions and financial allocations based on global market supply and demand changes to ensure supply stability and maintain quality standards. At the same time, we will continue to deepen cooperation with suppliers to build a mutually trusting and beneficial partnership model.

3-9 Intellectual Property Protection and Competitive Behavior

Disclosure Topic: Intellectual Property Protection and Competitive Behavior				
Metric Number	**Metric Item**	**2022**	**2023**	**2024**
TC-SC-520a.1	Total monetary losses from incidents related to violations of anti-competitive behavior regulations (Unit: NT$)	0	0	0

To ensure the proper protection of the company's innovative achievements and enhance market competitiveness, M3TEK Technology has meticulously planned and actively promoted trade secret protection and patent management. It also plans to establish "Intellectual Property Management Procedures" by 2026 to improve the intellectual property management mechanism. In 2024, 90% of all R&D-related personnel received intellectual property education and training. Trade secret education and training are planned for 2026.

Confidential Business Information Management

M3TEK Technology protects trade secrets involved in its operations in accordance with "Confidential Information Management Regulations," "Computer System Security Management Procedures," and "Information Security Policy," clearly defining the scope of different types of confidential information. Security measures corresponding to the confidentiality level are established, such as network isolation for important trade secrets like design files and customer lists. In addition, employees receive trade secret management training upon onboarding and sign confidentiality clauses related to intellectual property and confidentiality obligations in their labor contracts. Upon resignation, employees are required to sign a resignation statement to ensure continued adherence to confidentiality obligations.

Patent Management

Patent Management Process

To ensure the professionalism of patent management and comprehensive legal protection, M3TEK utilizes external patent law firms to assist in managing the company's patent matters.

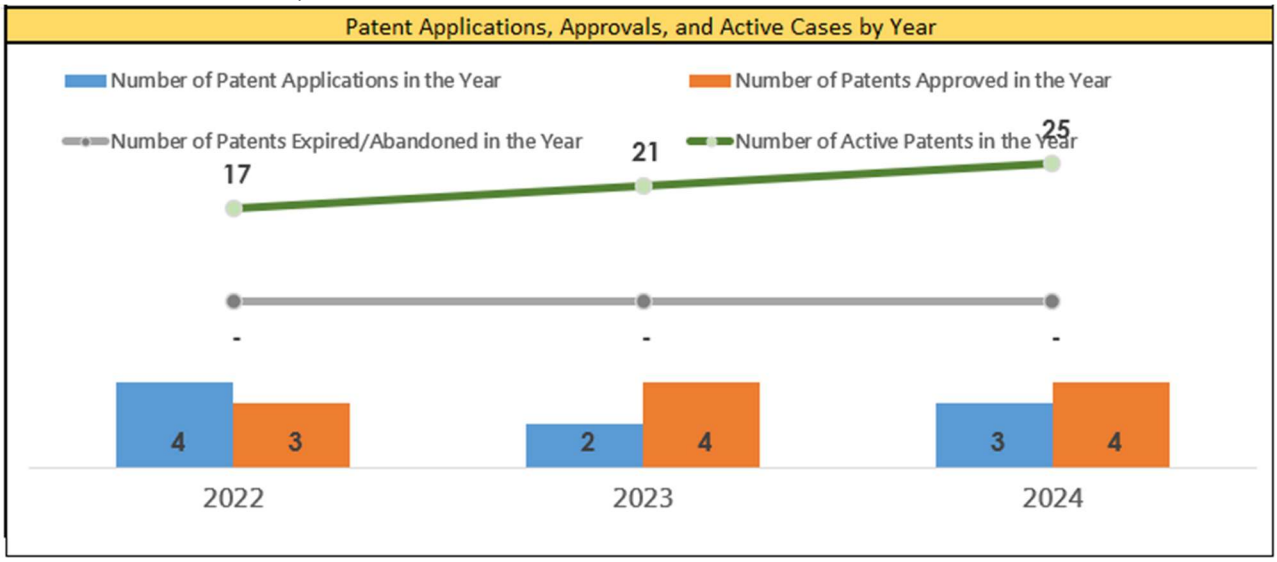
1 Internal Patent Application	2 Internal Patent Application Evaluation	3 Patent Application and Maintenance
Internal report for patent applications, including patent application content, diagrams, and inventor information	Relevant technical personnel analyze and evaluate the report, confirm the suitability of the content, and decide whether to apply.	Submit to a patent law firm to handle patent drafting, application, and maintenance matters.

Technology Innovation Promotion

- Empower Employees Fully：M3TEK fully empowers employees, providing resources and support to encourage technological innovation, stimulate creativity, and enhance competitiveness.
- Innovation Incentive System：M3TEK has established internal incentive mechanisms related to innovation, encouraging employees to engage in R&D and innovation, providing bonuses and promotion opportunities to enhance the company's industrial competitiveness. At the same time, technical innovations, improvements in work efficiency, and process innovations or improvements in R&D departments are recognized and rewarded.
- Professional Training：Irregular professional technical training for employees in various departments.

Patent Statistics

As of 2024, M3TEK Technology has obtained a total of 25 invention patents, including 9 in Taiwan, 10 in the United States, and 6 in China.



Note: Number of effective patents in current year = number of effective patents in previous year + number of approved patents in current year - number of expired/abandoned patents in current year.

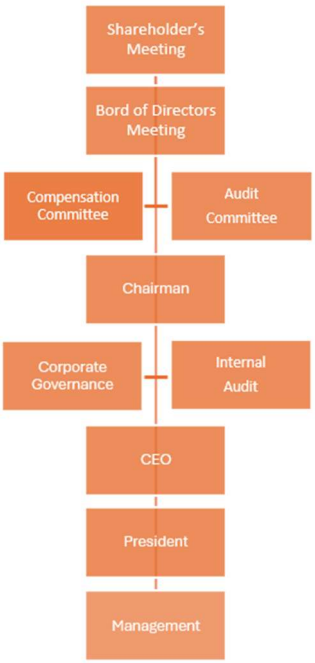
Trademark Management

Trademark Form and Category	In 2024, the ***M3TEK*** logo was applied for trademarks in Class 09 (IC product-related) and Class 42 (design service-related).
Application Regions	2024: Taiwan, China, European Union, Japan, South Korea, Vietnam. 2025: Planned applications in the United States, Turkey, India.

4. Other Governance Issues

4-1 Corporate Governance

Board of Directors Composition and Operation



The Board of Directors is the highest governance body of M3TEK Technology, with an Audit Committee and a Compensation Committee under its purview. The Board performs its duties in accordance with relevant laws and regulations and resolutions of the shareholders' meeting. Directors possess the professional knowledge, skills, and qualities required to perform their duties and adhere to the principle of sustainable operation, striving to create maximum benefits for shareholders. Their core responsibilities include ensuring corporate information transparency and compliance with regulations, appointing senior management teams, planning profit distribution schemes, and supervising and guiding company operations. M3TEK Technology has established "Procedures for Director Election" to encourage shareholder participation in director nominations and elections in a fair, impartial, and open manner. In accordance with the Company Act and relevant regulations, the election of directors adopts a candidate nomination system and cumulative voting. The selection of directors should consider the overall composition of the board, and the membership should be diversified. A diversification policy (e.g., gender, age, nationality) and professional knowledge and skills (e.g., professional background, skills, and industry experience) should be formulated based on operational, operational, and development needs.

The Chairman of M3TEK Technology's highest governing body is responsible for determining the company's operational strategic direction and regularly evaluating the necessity and rationality of internal control systems to ensure the effective operation of corporate governance and the soundness of risk control mechanisms.

In 2024, M3TEK Technology's current Board of Directors consists of 8 directors, including 3 independent directors and 5 non-independent directors. Independent directors account for 37.5% of the Board, exceeding the Financial Supervisory Commission's (FSC) requirements for sustainable development action plans for listed companies. All directors are prominent figures from academia and industry, possessing rich professional knowledge and experience. Currently, all Board members are male, accounting for 100% of all directors. M3TEK is committed to enhancing the diversity and gender balance of the Board of Directors and is actively seeking suitable female directors. The principles for future selection of female directors will comprehensively consider industry characteristics, professional capabilities, and corporate governance. M3TEK aims to add at least one female director by 2026 to achieve the goal of gender diversity on the Board.

Diversity Core / Name of Director	Basic Composition					Industrial Experience										Professional Competence
	Gender	Equipped with Employee Identity	Length of service of the Independent Director			Electronics Industry	Semiconductor Industry	Venture Capital and Investment	Finance and Management	Marketing and Promotion	Information and Technology	Securities and Finance	Engineering and System Technology	Electronics	Electrical Engineering	Accounting
			Less than 3 years	3 years ~ 9 years	Over 9 years											
AP Memory Technology Corporation Representative: Wen-Liang Chen	Male		General Director			✓	✓	✓	✓	✓	✓		✓	✓	✓	
Chang-Yong Chen	Male					✓	✓	✓	✓					✓	✓	
David Da Meng	Male	✓				✓	✓		o		o			✓	✓	
ITE Tech. Inc. Representative: Hsiu-Che Lin	Male					✓	✓	✓						✓		
Wei-Tse Hung	Male					✓	✓	✓						✓		
Zhi-Feng Jiang	Male			✓		o	o		✓			✓				✓
Zu-Ming Bi	Male			✓		✓		✓	✓		o	o		o	o	o
Hsieh-Ju Peng	Male		✓				✓	o	✓							✓

Note 1: The term of office for the 5th Board of Directors of M3TEK Technology is from May 24, 2023, to May 23, 2026.
Note 2: Director age, A: under 60 years old, B: 60 years old and above.
Note 3: ✓ indicates possessing capability, ○indicates possessing partial capability.

The Board of Directors regularly monitors the company's progress in sustainable development quarterly, conducting necessary reviews based on the reports and providing guidance on strategic implementation. M3TEK Technology promotes sustainable development, execution and management progress. In 2024, a total of 5 reports/discussion proposals were approved by the Board of Directors.

2024	Board Meeting Proposals
02.29	Quarterly report on the company and its subsidiaries' greenhouse gas inventory and verification.
05.02	Quarterly report on the company and its subsidiaries' greenhouse gas inventory and verification.
07.30	Quarterly report on the company and its subsidiaries' greenhouse gas inventory and verification.
10.29	Quarterly report on the company and its subsidiaries' greenhouse gas inventory and verification.
12.26	● Company's 2025 internal audit plan, based on risk assessment results and legal requirements (including sustainability information management). ● Amendment to internal control system in response to FSC regulations to include sustainability information management, adding "Sustainability Information Management Operating Procedures" and "Sustainability Report Preparation and Assurance Operating Procedures".

M3TEK Technology continuously strengthens the functions of the Board of Directors and enhances information transparency in accordance with relevant legal and regulatory requirements, aiming to improve corporate sustainability value and promote sustainable operations.

Audit Committee	● The Audit Committee is entirely composed of independent directors and is responsible for overseeing the financial reporting process to effectively supervise internal controls and examine financial reports. ● In 2024, 7 meetings were held, with a 100% attendance rate.
Compensation Committee	● The Compensation Committee is entirely composed of independent directors, with established organizational rules, overseeing the compensation system for directors and managers, faithfully performing their duties, and submitting proposals for Board review. ● In 2024, 5 meetings were held, with a 100% attendance rate.

Board Performance Evaluation

M3TEK Technology has established "Board Performance Evaluation Procedures" to regularly evaluate the Board of Directors and functional committees. Internal Board performance evaluations are conducted annually, and an external institution must conduct a performance evaluation at least once every three years. The evaluation results can serve as a reference for director re-nomination.

In 2023, the company commissioned the Taiwan Corporate Governance Association (TCGA), an independent and professional board performance evaluation institution, to conduct the 2023 Board performance evaluation. TCGA assessed the Board and its functional committees across eight major dimensions: Board composition, Board guidance, Board authorization, Board supervision, Board communication, internal control and risk management, Board self-discipline, and others. The assessment was conducted through online open-ended questionnaires and video interviews (with the Chairman, President, Conveners of the Audit Committee and Compensation Committee, Corporate Governance Officer, and Internal Audit Manager). The evaluation report was submitted in January 2024, concluding that the Board and its functional committees were "operating well," and was reported to the Board of Directors

on February 29, 2024. For details, please refer to the "Corporate Governance Operations" section of the 2024 Annual Report.

Director ESG Training

To assist directors in performing their oversight and management duties related to legal compliance, industry knowledge updates, and ESG trends, directors completed a total of 54 hours of training in 2024. For details on director training, please refer to the 2024 Annual Report.

Key Issue Communication

M3TEK Technology's management also regularly reports key material events (covering financial risks, ESG, information security, integrity management, internal control and audit, etc.) and related information to the directors, including regulatory compliance, international geopolitical changes, quarterly financial reports, and internal audit reports. The Board of Directors annually sets various key strategies for the interests of each stakeholder, providing important guidelines for sustainable management. In 2024, there were 9 Board of Directors meetings and 7 Audit Committee meetings for communication on key issues. For details, please refer to the "Board of Directors' Operations" and "Audit Committee Operations" sections of the 2024 Annual Report.

Conflict of Interest

Directors, managers, and other stakeholders attending or present at Board or committee meetings, who have a conflict of interest with the agenda items concerning themselves or their represented legal entities, shall explain the important content of their conflict of interest at that meeting. If there is a risk of harming the company's interests, they shall not participate in discussions and voting, shall recuse themselves during discussions and voting, and may not act as proxies for other directors' voting rights.

Furthermore, information on cross-shareholdings with stakeholders, the existence of controlling shareholders, and related party transactions are disclosed in the annual report to prevent or mitigate potential conflicts of interest. In 2024, there were 3 cases of conflict-of-interest recusal. Please refer to the "Corporate Governance Operations" section of the 2024 Annual Report for details.

Governance Level Compensation Policy

M3TEK Technology has a Compensation Committee responsible for assisting the Board in evaluating the overall compensation and benefits policy, and for setting the remuneration and performance appraisal standards for directors and managers.

According to Article 25 of the company's Articles of Incorporation, if the company's final annual accounts show a profit, no more than 2% shall be allocated as directors' remuneration. Directors' remuneration will be distributed based on their participation in operations, contribution value, and attendance rate. Independent directors, regardless of the company's operating profit or loss, will be paid a fixed remuneration determined by the Board of Directors for performing company duties. This fixed remuneration is not related to company performance and does not fluctuate with performance. In addition, company directors and independent directors attending Board or shareholders' meetings may receive a transportation allowance of NT$ 3,000 per meeting. If traveling for operational needs, they may also apply for subsidies according to company regulations.

Executive Compensation

M3TEK Technology's senior managers, including the CEO, President, Vice Presidents, and managers, have their overall compensation structure managed in accordance with the "Manager Compensation Management Procedures," covering fixed salary, variable salary, remuneration, equity incentives, and benefits, to acknowledge and reward managers for their efforts and contributions. Variable salary and

reward components are determined based on the company's annual operating performance, financial condition, operational results, and individual work performance, and are benchmarked against industry standards to ensure reasonable compensation and market competitiveness.

Variable bonuses are primarily implemented as annual performance bonuses. Evaluation criteria include individual performance, achievement of team goals, and the company's overall operations and profitability, ensuring that performance and compensation align, thereby driving stable company operations and continuous growth.

The compensation policy is proposed by the Compensation Committee based on the indicators and submitted to the Board of Directors for approval. Managers' performance evaluations are conducted in accordance with the "Manager Performance Management Procedures," serving as the basis for bonus issuance. Specifically, the performance indicators for the CEO and President are divided into two categories: financial indicators and non-financial indicators. Financial indicators are related to overall company growth and profitability, while non-financial indicators cover strategic planning, organizational management, risk control, R&D innovation, and other aspects closely related to the company's long-term sustainable development.

In 2024, the ratio of the President's total annual compensation to the median total annual compensation of employees (excluding the President) was 3.52 times. Furthermore, analyzing the percentage growth of employees' compensation, based on employees in M3TEK Taiwan who were employed in both 2024 and 2023, the median percentage growth was calculated. The ratio of the President's compensation growth percentage to the median employee compensation growth percentage (excluding the President) was 0.86 times. The compensation includes basic monthly salary and variable bonuses (excluding employee stock options, RSAs, treasury shares, etc.).

Internal Audit

M3TEK Technology's internal audit is conducted in accordance with the internal control system. An annual audit plan is formulated based on risk assessment results. Recommendations for improvement are made to identify internal control deficiencies and abnormalities, and an audit report is prepared. Reports are submitted quarterly to the Audit Committee and the Board of Directors to ensure the continuous effectiveness of the design and implementation of various systems. According to Article 8 of the "Regulations Governing the Establishment of Internal Control Systems by Public Companies," listed companies should incorporate sustainability information management into their internal control systems. Therefore, the internal control system was amended, and new operating procedures were added to incorporate sustainability information management into the 2025 internal audit plan, which was approved by the Board of Directors on December 26, 2024. Audits will be conducted according to schedule to ensure that sustainability-related data disclosure complies with regulations.

In addition, each year, internal units and subsidiaries are urged to regularly self-assess the effectiveness of the design and implementation of various control operations. The internal audit department then reviews these assessments, and the inspection results serve as the basis for the company's internal control system statement.

Compliance with Laws and Regulations

To ensure legal compliance in operations and protect shareholder rights, M3TEK Technology's compliance management mechanism grants ultimate oversight responsibility to the Board of Directors, covering the company's adherence to all applicable laws and regulations, including the Company Act, Securities and Exchange Act, Labor Standards Act, and other relevant regulations, ensuring legal and compliant operations.

The company plans to establish a dedicated compliance department by 2026 to coordinate and execute various compliance tasks, ensure daily operations meet legal requirements, and report to senior management in a timely manner. This department will regularly provide compliance training to management and employees to enhance overall employee awareness of regulations, thereby integrating the company's compliance culture into daily business.

Furthermore, the internal audit department checks the company's compliance status according to the audit plan and reports the implementation status to the Board of Directors to reasonably ensure adherence to relevant laws and regulations and the effective design and implementation of internal control systems. M3TEK optimizes a sound compliance management system through the cooperation of the Board of Directors, internal audit, and the future legal department, ensuring long-term stable development.

From 2023 to 2024, M3TEK Technology had no significant penalty cases related to violations of conflict of interest, corruption, money laundering, insider trading, product safety, nor any significant records of environmental or labor violations, or major occupational accidents. However, in 2024, there were 8 tax-related penalty cases totaling NT$ 61,500, all of which have been managed by the responsible units and have had improvement measures established.

Year	Category	Item	Improvement Measures
2024	Economic	• Violation of Article 89, Paragraph 3 of the Income Tax Act, fined NT$ 750, total two penalties. • Violation of Article 92 of the Income Tax Act, fined NT$ 10,000, total six penalties.	Strengthen related personnel education and training.
2023	Economic	• Violation of Article 89, Paragraph 3 of the Income Tax Act, fined NT$ 750, total one penalty.	Strengthen related personnel education and training.

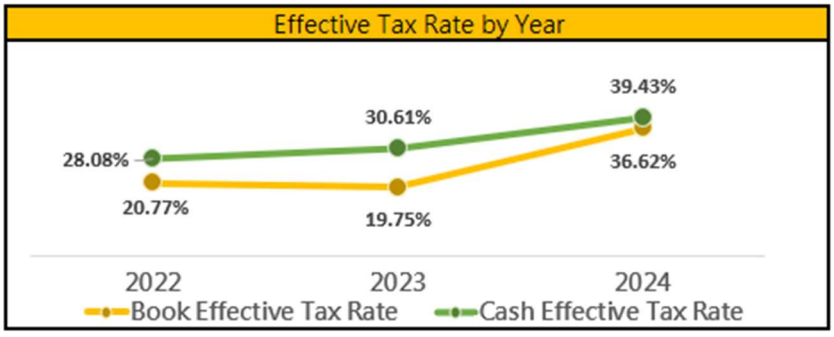
Note: A major violation is defined as a single incident with cumulative fines exceeding NT$ 1 million.
Note: Statistics are calculated based on the year of fine payment.

4-2 Tax Governance

Management Principles

M3TEK Technology adheres to the principles of legal and compliant tax governance, monitoring changes in tax laws and regulations in its operating locations and potential tax risks. The tax management unit, the Finance and Accounting Center, fulfills the company's various tax obligations, and relevant tax disclosure information complies with financial reporting standards and related regulations. In addition, M3TEK Technology also engages or consults external tax experts to enhance tax knowledge through their professional services, ensuring tax compliance and strict adherence to reporting obligations.

Tax Payment Status



Effective Tax Rate			Unit: NT$ Thousand
Year	2022	2023	2024
Profit Before Income Tax (A)	373,614	272,232	191,805
Income Tax Expense (B)	77,595	53,756	70,247
Income Tax Paid (C)	104,895	83,338	75,622
Book Effective Tax Rate = (B)÷(A)	20.77%	19.75%	36.62%
Cash Effective Tax Rate = (C)÷(A)	28.08%	30.61%	39.43%

4-3 Ethical Management

M3TEK Technology upholds ethical management as a core corporate value, conducting all business activities with integrity and honesty, and maintaining a zero-tolerance stance towards corruption, bribery, insider trading, and other unethical business behaviors. M3TEK Technology refers to the "Ethical Conduct Principles for Listed Companies" and has established "Code of Conduct," "Ethical Management Principles," and "Ethical Management Operating Procedures and Behavior Guidelines," all approved by the Board of Directors. The Board of Directors and senior management adhere to laws and regulations in executing management rules. Specifically, the "Ethical Management Operating Procedures and Behavior Guidelines" clearly define operating procedures, behavior guidelines, disciplinary actions for violations, and a complaint system, and these systems are effectively implemented. These regulations are also regularly reviewed and amended to continuously strengthen the implementation of ethical governance. In 2024, the company had no records of violations of ethical management-related codes or regulations.

In 2024, we added the "Whistleblower Management Procedures," establishing a reporting mechanism and channels, which are also disclosed on the official website. For reported individuals, we will assign an appropriate receiving unit and follow the management procedures to provide suitable protection and handling. Additionally, M3TEK Technology plans to conduct ethical management education and awareness training for all employees in 2025.

- Whistleblower mailbox: whistleblower@m3tekic.com
- No reporting records in 2024.

2024 Ethical Management Education and Training	Target	Participation Rate
Insider Trading	All employees	100%

4-4 Innovation Management

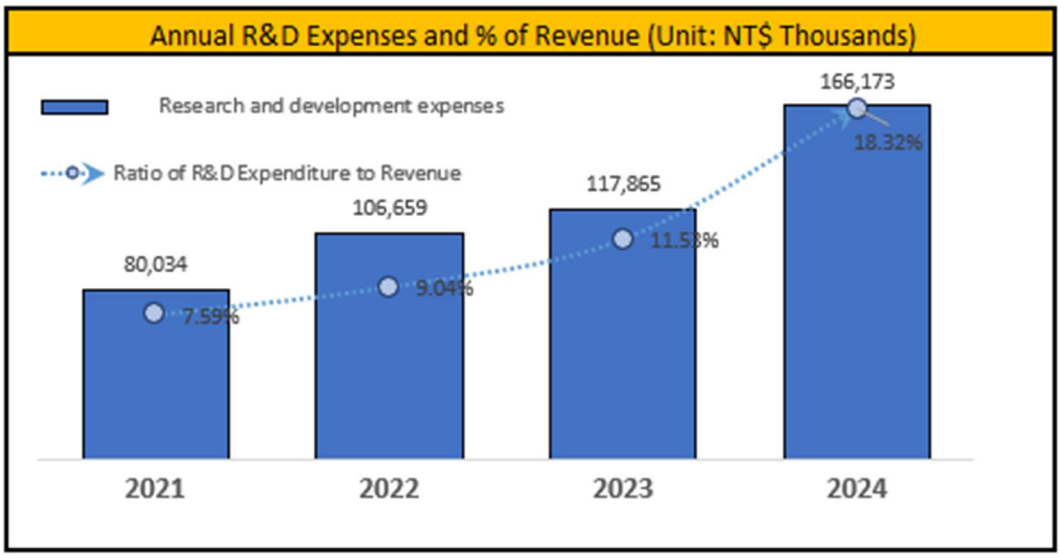
Innovation Management

M3TEK Technology's core goal of innovation is to create value for customers and solve practical problems. The discovery of innovation points stem from a deep understanding of customer needs, starting from the customer's perspective to gain insight into their situations and challenges, and combining technological and market development trends to predict future needs. This helps open new application developments and areas, and the company drives value creation through innovative inventions.

To achieve technological innovation, the company continuously communicates with customers, collects and analyzes market research, competitive landscapes, and emerging technology developments from various sources. This helps formulate feasible and long-term valuable technology R&D pathways and establishes technology R&D indicators. Furthermore, through internal technical exchanges and product positioning, R&D personnel are ensured to deeply understand technology pathways and development goals, and valuable technological innovation is promoted based on fully empowering each R&D stage.

M3TEK Technology promotes innovation through five key strategies to achieve technological innovation in its products and services：

- Intellectual Property Management：Efficiently assist the company in intellectual property management through external patent law firms.
- Industry-Academia Collaboration：Cooperate with universities and colleges in Taiwan, the United States, and China to understand and grasp the latest technological developments.
- Talent Cultivation：Hold monthly technical seminars and exchange meetings on power management technology, market application analysis, basic introductions to related technical fields, etc., to improve R&D personnel's R&D capabilities.
- Innovation Incentive Mechanism：Nominate candidates quarterly and provide bonus incentives.
- R&D Investment：In 2024, R&D expenses exceeded NT$ 166 million, accounting for 18.32% of revenue.



MT8351 Ultra-low Quiescent Power Buck Converter Wins EE Product Awards Asia 2024 Best Power Semiconductor Product of the Year.
M3TEK Technology's new product development technology has won another award, recognized by electronics professionals.

Product Sustainable Design

M3TEK Technology focuses on the product lifecycle, from design, manufacturing, packaging, logistics, and efficient use. This includes considering environmental friendliness in design, using environmentally friendly raw materials, reducing or recycling product packaging, and improving transportation efficiency. We continuously enhance product competitiveness through sustainable design, promote sustainable energy efficiency, and are committed to providing products that exceed customer expectations.

Sustainability Design Aspects	Innovation Actions	Contents
Product Design	Structure Optimization	• Functional Integration and System Simplification: Committed to product iteration with functional integration and system simplification, concentrating multiple functions into one chip to achieve the same or better results, reducing pin count and package size.

Sustainability Design Aspects	Innovation Actions	Contents
	Better Materials	● Smaller Package Size Wire Bonding Products: Originally used gold wire operations, subsequently will adopt copper wire operations. Besides meeting existing electrical functions, this can also reduce production costs, and copper mining has a lower environmental impact compared to gold.
	Product Safety	● Internal Testing: Perform product reliability tests according to JEDEC specifications, such as temperature cycle test, high-temperature storage test, accelerated life test, highly accelerated stress test (HAST), aging life test, electrostatic discharge (ESD) test, latch-up test, etc. The purpose of these tests is to ensure stable operation of shipped products in different environments and to align with international reliability standards. ● External Verification: ■ ICT products such as UL 62368 / UL 2367 certifications. UL 62368 and UL 2367 are safety standards related to electronic and power products. The demand for these certifications primarily comes from regulatory requirements, market standards, brand reputation, and reducing product liability risks. ■ Many end devices (e.g., laptops, servers, communication equipment) must comply with UL 62368-1 to enter the North American market. Therefore, if power IC suppliers can provide UL-compliant products, they can reduce customer development costs and increase competitiveness. ■ If ICs are used in high-power applications (e.g., industrial power, telecom equipment), compliance with UL 2367 can improve product compliance and increase design-in opportunities. ■ If the power IC itself already complies with UL 62368-1 or UL 2367 requirements, then end devices do not need to additionally test that IC during certification, only needing to confirm that the application method complies with specifications. This reduces customer development time and testing costs. This makes it easier to be adopted by international major manufacturers.
Manufacturing	Efficient Manufacturing	● Increased automation ratio of machines in foundry processes or manufacturing: Such as machine automation, shortened testing time, automated guided vehicles (AGVs), automatic reel changes, etc., significantly improving production efficiency.
	Packaging Technology Enhancement	● Flip Chip packaging technology: Reduces product die area, increases packaging density, achieves light, thin, short, and small form factors, and indirectly reduces PCB area. ● Introduction of WLSCP and 2D packaging as per customer requirements: WCSP (Wafer Level Chip Scale Package) is bare die packaging, currently the smallest area package size. 2D packaging can integrate MOSFETs or inductors into M3TEK Technology

Sustainability Design Aspects	Innovation Actions	Contents
		products, achieving light, thin, short, and small form factors, also indirectly reducing PCB area.
Eco-Friendly Packaging Materials	Packaging Material Recycling	• Cardboard box recycling for reuse: M3TEK Technology reuses cardboard boxes received from suppliers or used for product shipments to customers.
	Packaging Material Reduction	• Improved small package box volume utilization for shipments: Reduces cardboard box and cushioning material consumption.
Logistics	Product Transportation	• Arrange centralized shipments based on customer needs.

Usage Stage	High-Performance Products	• DCDC Power Management Chips: Adopting a new system architecture, the quiescent current is reduced from 5μA in the previous generation to 0.35μA, extending usage time per charge, extending battery life, reducing power consumption, and lowering energy use.
		• Load Switch Chips: Through high integration, integrated current sampling and digital interface technology, the number of external components and area (approx. 40%) of the system solution are significantly reduced, lowering system solution cost and improving efficiency.
		• Linear Regulators: Adopting innovative circuit design, the quiescent current of high-voltage linear regulators is significantly reduced (from 10μA to nearly 1μA), reducing system quiescent power consumption.
		• Energy Storage Management Chips:
		  ■ Launched multiple supercapacitor energy storage management chips, integrating multiple protection functions to achieve reliable supercapacitor charge and discharge management and protection.
		  ■ Reduced the solution from 4 to 5 chips in previous solutions to a single-chip solution, significantly reducing solution space and cost, improving system operating efficiency, increasing system standby time, and ensuring the safety of supercapacitor energy storage components.

Social Contribution	Environmental Friendliness	• Low-energy supercapacitors can replace alkaline batteries and lithium batteries, offering good environmental friendliness.

4-5 Information Security Management

According to the 2024 World Economic Forum (WEF) Global Risks Report, "Misinformation and disinformation" ranked 1st and 5th in short-term and long-term risks, respectively. "Cyber insecurity" jumped from 8th in 2023 to 4th in short-term risks and remains 8th in long-term risks. Furthermore, looking ahead to the next decade, "Adverse outcomes of AI technologies" has been added as a new technological risk, ranking 6th.

Overall, the WEF's annual Global Risks Report first included cybersecurity risk - "Cyber insecurity" - among the top ten global risks in 2023, indicating that companies should pay more attention to information

security risks. Its jump in ranking in 2024 further highlights the dual increase in concern and impact. Among the two newly added information security-related risks, "Misinformation and disinformation" has topped the global risks and remained first from 2024 to 2025.

Data source: WEF《Global Risks Report 2024》

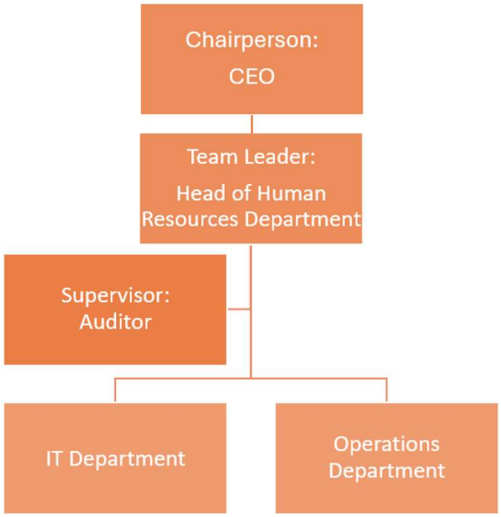
Note: Short-term risks are risks within 2 years; long-term risks are risks within 10 years.

Facing increasingly complex cybercrime types, such as privacy loss, data fraud, or data theft incidents, any exposed information security vulnerabilities or weaknesses could lead to data breaches and ransom risks. In severe cases, system interruptions may occur, not only impacting operations and causing losses but also damaging corporate reputation.

Given the growing importance of information security and the proliferation of phishing and attacks, M3TEK Technology has incorporated information security management into its sustainable governance framework. This ensures the confidentiality and availability of information assets and establishes a robust information security management system systematically managing to ensure the security and integrity of M3TEK Technology's information assets.

Information Security Promotion Team

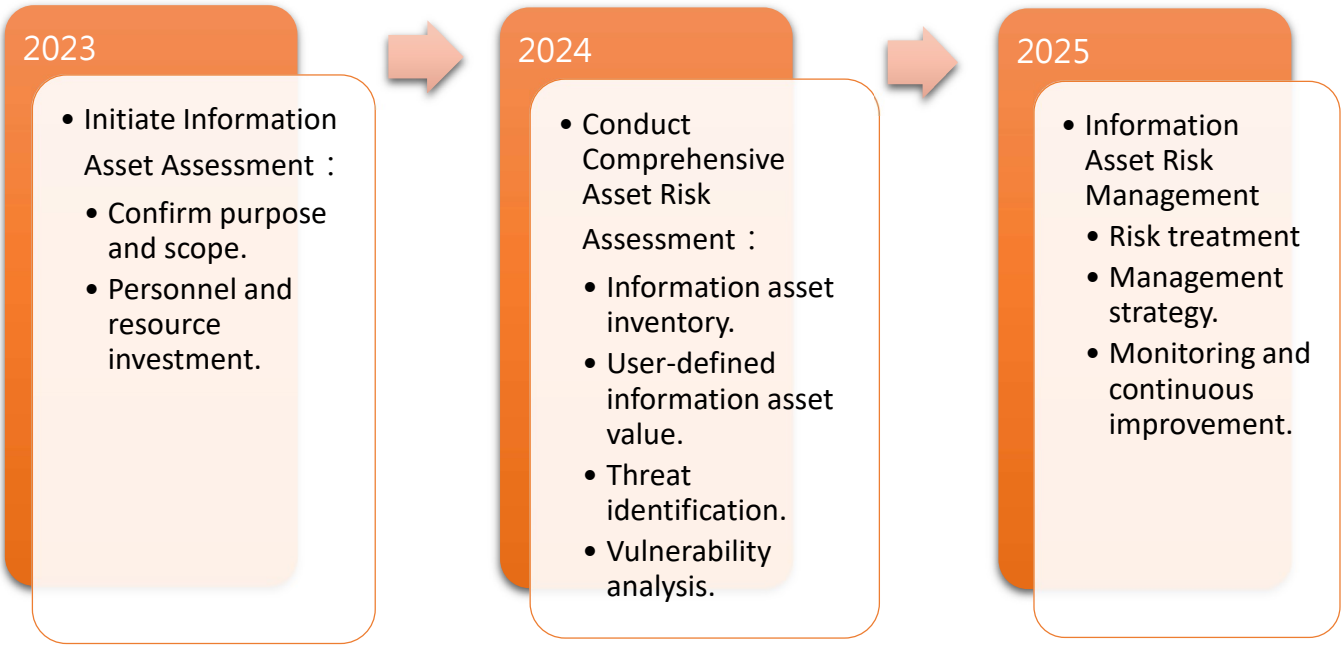
M3TEK Technology has established a dedicated information security promotion team, and the Information Digital Department has one information security manager and one information security specialist. They implement a PDCA cycle (Plan-Do-Check-Act) for information security risk management, system protection, information security awareness promotion, and evaluation and implementation of information security architecture. In 2024, M3TEK Technology did not experience any major information security incidents involving sensitive information leakage or operational service interruption.



Information Security Management Mechanism

M3TEK Technology has formulated an "Information Security Management Policy" in accordance with the international standard ISO 27001 management framework and referencing the Financial Supervisory Commission's "Information and Communication Security Control Guidelines". This policy covers information asset management, risk assessment, access control, incident management, and other aspects. Considering that the completeness of the information security policy will be updated as the information security situation evolves, M3TEK also released "Information Asset Management Procedures" in 2024 and initiated an information asset risk assessment project in the same year to reduce information security risks and enhance information security resilience. A standard operating procedure (SOP) for information security notification is planned for 2025 to continuously improve the information security protection network.

Recent Key Information Security Management Initiatives



Information Management Security Items

Item	Description
Physical Security	• Physical access control and physical network isolation.
Personnel Access Control	• Personnel access control. • Physical network classification and isolation.
Hardware Protection	• Firewall. • Third-party IDC (Internet Data Center) server room.
Network Security	• Endpoint Protection: Installation of Endpoint Detection and Response (MDR) systems on servers, personal PCs, and notebooks, which is superior to traditional antivirus software, focusing on behavior pattern matching, mainly targeting ransomware and abnormal program behavior. • Social Engineering: Conduct social engineering exercises twice a year to test for email opening, link clicking, and attachment opening. ➢ 2024 error rate: 20%. ➢ 2025 target: Strengthen awareness, aim to reduce error rate to below 5%. • Vulnerability Scanning: Once a year.

Item	Description
System Security	• Offsite backup and recovery.
Emergency Response	• Disaster recovery drills.
Security Protection	• Two-factor authentication.
Monitoring Mechanism	• Network traffic, log analysis, weekly review of top ten network risks.
Education and Training	• New Employees: 100% completed information security education and awareness. • All Employees: ➢ Online courses combined with quizzes: Conducted once in 2024, all passed with 100% completion rate. ➢ Irregular educational campaigns: More than 12 campaigns per year, relevant announcements posted on webpages and emailed to colleagues for reference. • Information Security Colleagues: Self-funded external training, participation in relevant seminars.

4-6 Customer Service

M3TEK Technology Customer Service Principles

Customer-Centric: Always prioritize customer needs.

- Provide high-quality products and services.

Continuous Improvement

- Collect customer feedback and continuously optimize service processes and product quality.

Transparent Communication

- Ensure customers receive necessary information and support in real-time.

Customer Relationship

M3TEK Technology focuses on enhancing "R&D technology" and "product quality," continuously leveraging supply chain advantages to meet customer expectations. We have always regarded customers as our most important strategic partners. From product development and design support to mass production support, all processes adhere to ISO 9001 quality management system requirements, with process-oriented management and evaluation, striving to meet customer needs and expectations. M3TEK Technology always thinks from the customer's perspective, helping customers solve problems and achieve win-win outcomes.

M3TEK Technology has established a "Customer Service Policy," clearly defining management procedures, regularly evaluating and updating them, and setting up a customer service department responsible for customer relationship management and satisfaction surveys. Key management focuses include:

(1) Monitoring customer feedback and analyzing data to understand customer needs.

(2) Providing customer support, resolving problems, and responding to inquiries.

Customer Satisfaction

M3TEK Technology highly values customer feedback, conducting a customer satisfaction survey once a year, and distributing questionnaires to the top eight customers by revenue who are already in mass

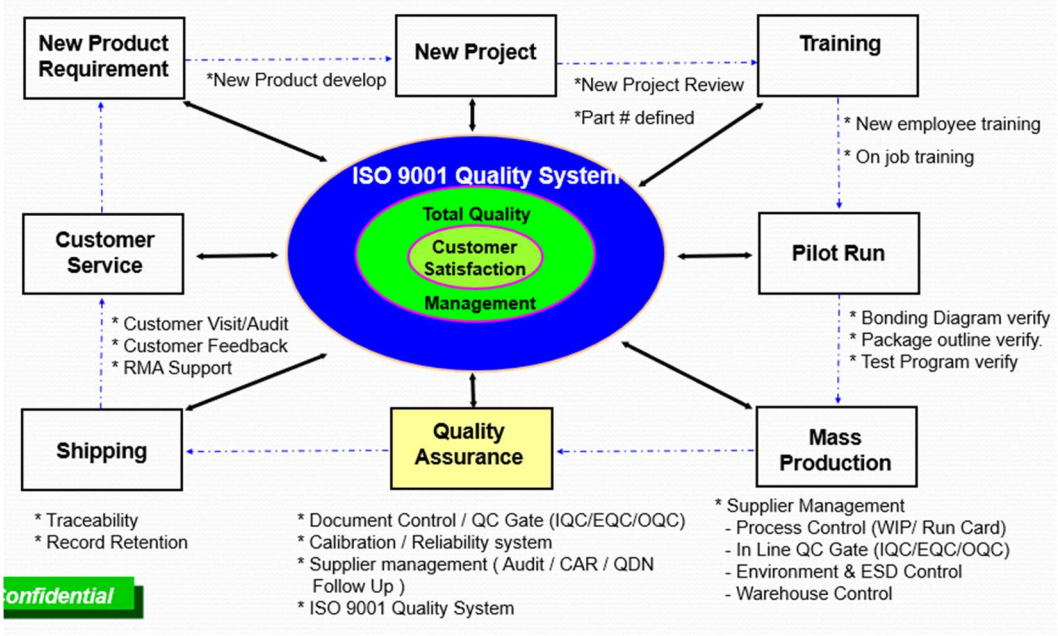
production. The 2024 customer satisfaction survey results show that M3TEK Technology's overall average score was above 97 points (out of 100).

Note: For survey scores under 70, M3TEK will implement improvement actions.

Product Quality

M3TEK Technology is committed to providing customer-satisfying products and services, upholding the management philosophy of "innovation, quality first". We act as the best partner for our customers. We consider "R&D and quality" as the core competitiveness of the IC design industry. M3TEK Technology introduced and obtained ISO 9001 quality system international certification in 2012, establishing a complete quality management system and formulating quality plans. We continuously promote improvement and optimization through the PDCA method to provide the best products and services.

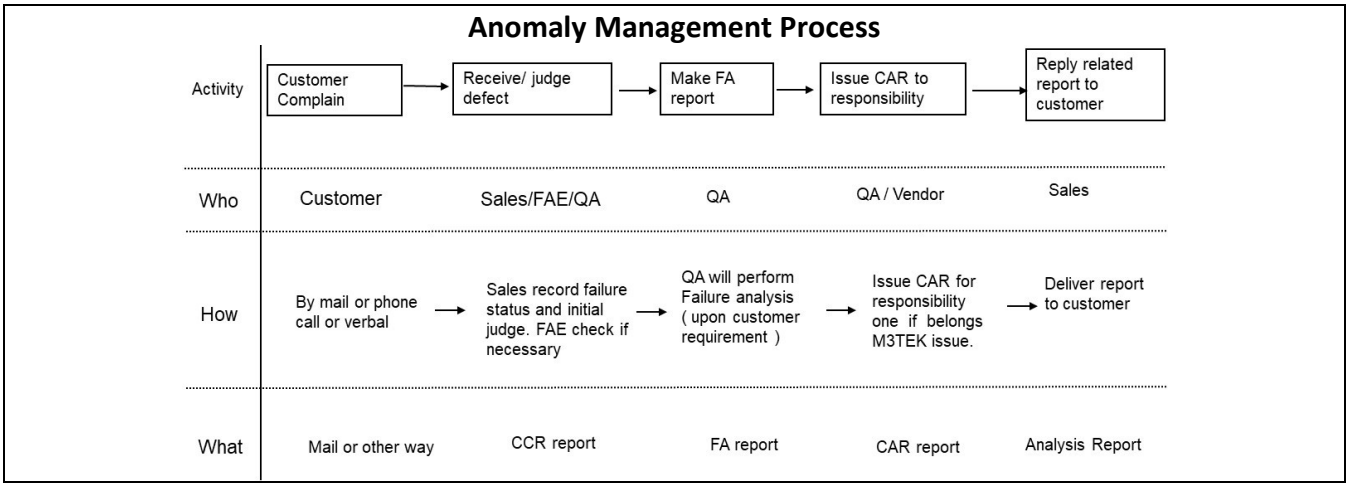
Under a complete quality management system, new products are developed following the ISO 9001 framework. This includes stages from demand collection, engineering sample trial production, design verification, and finished products, ultimately passing quality verification and completing product shipment. In addition, to maintain production advantages and systemize company operations, we have also implemented an e-commerce-enabled ERP system to always monitor product production progress.



2024 Quality Goals	2024 Achievement
Quality Control Unit - Initial Failure Analysis Report Response Time < 5 working days	3.05 days (total 39 cases)
R&D Unit - Complete > 12 new cases annually	16 cases
Production Unit - Production Delivery Rate > 80%	> 95%

Anomaly Management Process

M3TEK Technology values customer feedback and has established "Non-conforming Product Management Procedures and Corrective and Preventive Action Management Procedures" for anomaly management. These procedures assign responsible units to clearly track processing stages and timeliness. In 2024, 12 quality improvement projects were initiated, 10 were completed, and 2 are still being tracked and controlled.



Restricted Substance Management

M3TEK Technology has long paid attention to environmental sustainability trends and regulations, such as the EU's "Restriction of Hazardous Substances Directive (RoHS)" and "Registration, Evaluation, Authorization and Restriction of Chemicals (REACH)". We deeply understand the environmental impact of hazardous substances and the harm to human health. Since 2012, M3TEK has established "Restricted Substance Management Procedures" and introduced supplier awareness training and audits. In 2024, 100% of key suppliers returned the Restricted Substance Assurance Letter and submitted annual restricted substance test reports.

Continuous Improvement Project

2024 Project Name	Description	Performance
Product Quality Yield Improvement	● Purpose: To improve the production yield of existing mass production processes (which can also indirectly reduce costs), relatively reduce the number of chips needed, achieve energy saving and carbon reduction, and stabilize product quality. ● Content: ■ Resolve supplier abnormalities. ■ Reduce the number of photomask layers required to produce the same chip.	● Completed 10 cases in 2024. (2 cases currently under tracking) ● Reduced production abnormalities relatively reduced the required engineering, quality assurance, and production management labor. ● Shortened production cycle, meeting customer delivery requirements. ● Stabilized product quality, reducing customer complaints.

Quality Education and Training

The content of employee education and training also includes quality management courses, and personnel are regularly sent for external training to ensure that relevant colleagues possess the latest trends and regulatory background knowledge and awareness in their work.

2024 raining Courses	Target	Training Attendance:	Training Hours
Restricted Substances Education and Training	Quality Assurance	4 employees	4hr
Regulations on Green Products for Electrical and Electronic Equipment	Quality Assurance	1 employee	2hr

5. Environmental Policy

5-1 Environmental Policy

M3TEK Technology is committed to promoting environmental sustainability in IC design

Regulatory Compliance	Strictly comply with and exceed all applicable environmental laws and standards, ensuring operational activities meet environmental protection requirements.
Green Design	Integrate environmental sustainability principles into the product design phase, encouraging product innovation while improving energy efficiency, and ensuring products comply with environmental directives such as RoHS and REACH.
Resource Management	Effectively manage energy use, evaluate applicable energy-saving and carbon reduction measures, and reduce hazardous waste generation through recycling and reuse. Note: Waste wafers are hazardous waste, and M3TEK Technology commissions qualified companies for recycling and disposal.
Supply Chain Collaboration	Conduct supplier surveys and review ISO 14001 Environmental Management System certification to ensure environmental responsibility throughout the supply chain.
Employee Engagement	Encourage colleagues to actively participate in external environmental sustainability training courses and provide corresponding learning resource subsidies. The company also irregularly plans and organizes environmental sustainability activities to promote overall employee environmental sustainability awareness.
Continuous Improvement	Regularly review and improve the above action plans to continuously promote environmental sustainable development.

*Note: Waste wafers are treated as hazardous waste and disposed of by certified vendors.

5-2 Talent Development

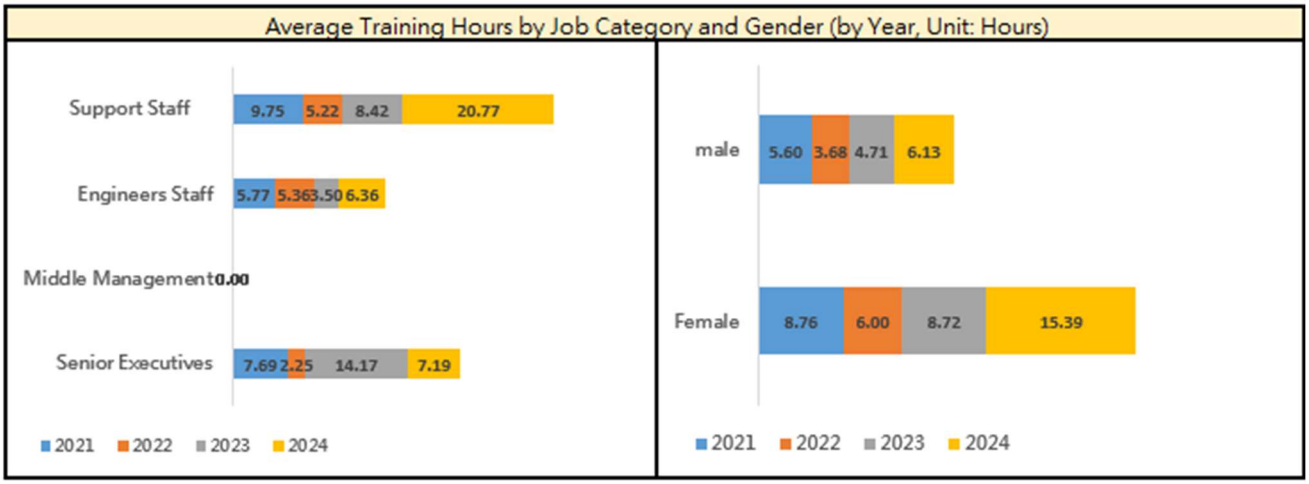
Education and Training System

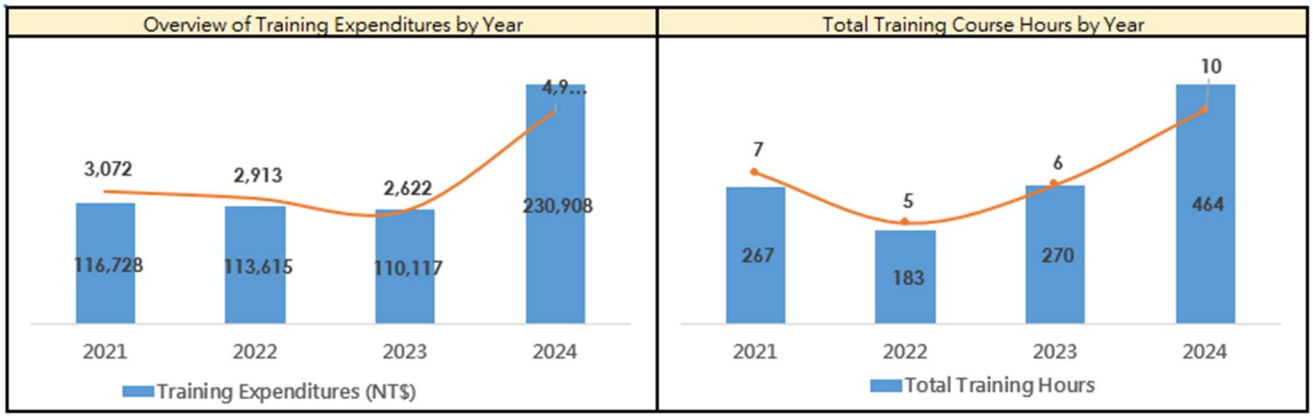
M3TEK Technology annually formulates training plans and offers courses based on the company's vision, organizational strategy, management philosophy, corporate culture, and actual employee needs. Education and training are mainly categorized into basic training (new hires), general training (all employees), professional skills (technical department employees), and management skills (supervisors) to strengthen professional capabilities at all levels.

Training Promotion Results

M3TEK Technology firmly believes that continuous learning is the key to driving innovation. In addition to continuing existing courses, we also provide diverse training resources and activities to help employees enhance their professional capabilities. Based on the functional needs of each job level, we plan and provide corresponding professional training to support employees' comprehensive development.

In 2024, M3TEK Technology invested over NT$ 230,000 in education and training, with an average training cost of NT$ 4,913 per person. In terms of hours, total training hours were 464 hours, with an average of 10 hours per person. This demonstrates that the resources invested in education and training in 2024 met M3TEK Technology's operational growth needs.





Type	Target Audience	2024 Content	2025 Planning Direction
Basic Training	New Hires	● Company Introduction. ● Management Regulations. ● Office Information System Introduction: Microsoft 365. ● Information Security 1: Ransomware Prevention. ● Information Security 2: WFH Network Security Essentials. ● Information Security 3: Browser Usage Security. ● Occupational Safety Promotion. ● Green Product Management.	● Incorporate Gender Equality Act prevention courses into basic training to prevent workplace sexual harassment and unlawful infringement.
Management Training	Supervisors	● Digital Transformation Course. ● Business Marketing Skills Course. ● Budget Formulation Education and Training Course.	● Situational Management Supervisor Training ● Supervisor Gender Equality Education Training
Professional Training	Department Employees	● Professional Technical Skills	● Various Professional Technical Skills
General Training	All Employees	● Basic Awareness Training	● Gender Equality Education Training ● Insider Trading Prevention Education Training ● Ethical Management Education Training

5-3 Human Rights and Employee Relations

Human Rights Management

M3TEK Technology understands employee needs and ideas and enhances colleagues' sense of participation and belonging through effective communication and management mechanisms, creating a friendly and inclusive workplace environment. To effectively communicate with employees and protect their human rights from infringement or negative impacts, M3TEK Technology has established employee communication channels and mailboxes for colleagues to express their opinions. Strict confidentiality measures are taken for whistleblowers' personal data and complaint content, committed to safeguarding whistleblowers' rights. A human rights management policy is planned to be formulated by 2026.

In 2024, M3TEK Technology formulated "HR-E-10- Sexual Harassment Prevention Measures, Complaint, and Disciplinary Regulations" and announced it to all employees. In 2024, there were 0 complaints. In 2025, we will continue to promote the Gender Equality Act and advance employee training programs to maintain a friendly and healthy working environment.

- Complaint hotline: 02-26560961#321, 323
- Complaint email: HRHQ@m3tekic.com

2024	Target Audience	Participation Rate
Gender Equality Education Act	47 Employees	100%

Employee Communication

M3TEK Technology considers employees as important stakeholders, and employees are the core driving force for the company's operational growth. In daily work, employees maintain good communication with their department supervisors. In addition, the company holds quarterly labor-management meetings and company meetings, regularly collecting employee opinions through different themed meetings as a reference for policy and plan formulation.

Employee Activities

M3TEK Technology organizes diverse employee activities to promote teamwork, enhance employee belonging, and improve job satisfaction. Activity types include irregular departmental activities, irregular employee travel, annual year-end parties, and new product release parties. Through departmental activities, we strengthen team cooperation and cohesion. Employee travel further deepens cross-departmental communication and synergy. Annual year-end parties provide year-end rewards and appreciation for employees' efforts while summarizing annual achievements and looking forward to future goals. New product release parties are innovative showcases that encourage employees to think outside the box and continuously innovate. Diverse employee activities not only strengthen employee identification with and loyalty to the company but also further advance towards the goal of attracting and retaining excellent talent. In 2024, a total of 17 employee activities were held.

- 1 Year-End Party
- 4 New Product Release Parties
- 12 Department Dinners

6. GRI Index Table

6-1 GRI Index Table

GRI Standards Content Index

Usage Statement	M3TEK Technology Inc. reports content from January 1, 2024, to December 31, 2024, referencing GRI Standards.
GRI Used	GRI 1: Foundation 2021.
Applicable GRI Sector Standards	None.

GRI 2: General Disclosures 2021

Indicator	Disclosure Item	Corresponding Report Section		Page Number	Notes
The organization and its reporting practices					
2-1	Organizational details	1-1	Company Profile	p. 5	
2-2	Entities included in the organization's sustainability reporting	-	About this report	p. 4	
		6-5	Data Disclosure Scope	p. 77	
2-3	Reporting period, frequency, and contact point	-	About this report	p. 4	
2-4	Restatements of information	-	-	-	First report issued
2-5	External assurance	-	-	-	No external assurance
Activities and workers					
2-6	Activities, value chain, and other business relationships	1-3	Operational Overview	p. 11	
		3-8	Raw Material Procurement	p. 42	
2-7	Employees	3-6	Recruitment and Management of Global Professional Talent	p. 34	
2-8	Non-employee workers	-	-	-	No non-employee workers
Governance					
2-9	Governance structure and composition	4-1	Corporate Governance	p. 47	

2-10	Nomination and selection of the highest governance body	4-1	Corporate Governance	p. 47	
2-11	Chairperson of the highest governance body	4-1	Corporate Governance	p. 47	
2-12	Role of the highest governance body in overseeing the management of impacts	4-1	Corporate Governance	p. 47	
		2-4	Sustainable Issue Management Policy	p. 23	
2-13	Responsibility for impact management	2-4	Sustainable Issue Management Policy	p. 23	
2-14	Role of the highest governance body in sustainability reporting	-	About this report	p. 4	
2-15	Conflicts of interest	4-1	Corporate Governance	p. 47	
2-16	Communication of critical concerns	2-2	Engagement with Key Stakeholders	p. 15	
2-17	Collective knowledge of the highest governance body	4-1	Corporate Governance	p. 47	
2-18	Performance evaluation of the highest governance body	4-1	Corporate Governance	p. 47	
2-19	Remuneration policy	4-1	Corporate Governance	p. 47	
2-20	Process for determining remuneration	4-1	Corporate Governance	p. 47	
2-21	Ratio of annual total compensation	4-1	Corporate Governance	p. 47	
Strategy, policies and practices					
2-22	Statement on sustainable development strategy	-	Message from the Management	p. 3	
2-23	Policy commitments (responsible business conduct, respect for human rights)	-	Message from the Management	p. 3	
2-24	Embedding policy commitments	-	Message from the Management	p. 3	Other content detailed in management policies for each topic
2-25	Processes to remediate negative impacts	5-3	Human Rights and Employee Relations	p. 68	

2-26	Mechanisms for seeking advice and raising concerns	5-3	Human Rights and Employee Relations	p. 68	
2-27	Compliance with laws and regulations	4-1	Corporate Governance	p. 47	
2-28	Membership of associations	-	-	-	No membership in associations
Stakeholder engagement					
2-29	Approach to stakeholder engagement	2-2	Engagement with Key Stakeholders	p. 4	
2-30	Collective bargaining agreements	-	-	-	No collective bargaining agreements as no union has been established yet

GRI 3: Material Topics 2021

Indicator	Disclosure Item	Corresponding Report Section		Page Number	Notes
3-1	Process for determining material topics	2-3	Materiality Assessment and Analysis	p. 4	
3-2	List of material topics	2-4	Sustainable Issue Management Policy	p. 4	
Material Topic 1: Innovation Management					
3-3	Management of material topics	2-4	Sustainable Issue Management Policy	p. 4	
Self-Defined Topic					
-	Energy consumption, efficiency	4-4	Innovation Management	p. 4	
Material Topic 2: Quality Management					

3-3	Management of material topics	2-4	Sustainable Issue Management Policy	p. 4	
Self-Defined Topic					
-	Customer satisfaction	4-6	Customer Service	p. 4	
Material Topic 3: Information Security					
3-3	Management of material topics	2-4	Sustainable Issue Management Policy	p. 4	
-	Information Security	4-5	Information Security Management	p. 4	
Material Topic 4: Climate Strategy					
3-3	Management of material topics	2-4	Sustainable Issue Management Policy	p. 4	
GRI 305：Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	3-1	Greenhouse Gas Emissions	p. 4	
305-2	Energy indirect (Scope 2) GHG emissions	3-1	Greenhouse Gas Emissions	p. 4	
305-3	Other indirect GHG emissions (Scope 3)	3-1	Greenhouse Gas Emissions	p. 4	
305-4	GHG emissions intensity	3-1	Greenhouse Gas Emissions	p. 4	
Material Topic 5: Talent Attraction and Retention					
3-3	Management of material topics	2-4	Sustainable Issue Management Policy	p. 4	

GRI 401：Employment 2016					
401-1	New hires and employee turnover	3-6	Recruitment and Management of Global Professional Talent	p. 4	
401-2	Benefits for full-time employees (excluding temporary or part-time employees)	3-6	Recruitment and Management of Global Professional Talent	p. 4	
Material Topic 6: Human Capital Development					
3-3	Management of material topics	2-4	Sustainable Issue Management Policy	p. 4	
GRI 404：Training and Education 2016					
404-1	Average hours of training per employee per year	5-3	Talent Development	p. 4	
Material Topic 7: Sustainable Supply Chain					
3-3	Management of material topics	2-4	Sustainable Issue Management Policy	p. 4	
GRI 204: Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	3-8	Raw Material Procurement	p. 4	

Voluntary Disclosure Standards Index

Standard	Disclosure Item	Corresponding Report Section		Page Number	Notes
GRI 200：Economic Topics					
GRI 201：Economic Performance 2016					
201-1	Direct economic value generated and distributed	1-3	Operational Overview		
GRI 300：Environmental Topics					
GRI 302：Energy 2016					

Standard	Disclosure Item	Corresponding Report Section		Page Number	Notes
302-1	Energy consumption within the organization	3-2	Energy Management		
302-3	Energy intensity	3-2	Energy Management		
GRI 303：Water and Effluents 2018					
303-3	Water withdrawal	3-3	Water Resource Management		
GRI 400：Social Topics					
GRI 402：Labor/Management Relations 2016					
402-1	Minimum notice periods regarding operational changes	-	-		If there are significant operational changes, M3TEK Technology provides notice in accordance with the Labor Standards Act or local laws.

6-2 SASB Index Table

Semiconductor Industry Disclosure Metrics

Industry Type：Technology and Communications

Industry Name：Semiconductors

Version：December 2023

Disclosure Topic	Accounting Metric	Metric Number	Corresponding Section
Greenhouse Gas Emissions	Disclose the following greenhouse gas emissions information: (1) Total global greenhouse gas emissions. (Scope 1) (2) Total emissions from perfluoro compounds. (PFCs)	TC-SC-110a.1	3-1 Greenhouse Gas Emissions
	Discuss short, medium, and long-term strategies or plans, reduction targets, and performance analysis for managing Scope 1 emissions.	TC-SC-110a.2	
Process Energy Management	Disclose the following energy consumption information: (1) Total energy consumption. (including fuel, electricity) (2) Percentage of grid electricity used in total energy consumption. (3) Percentage of renewable energy used in total energy consumption.	TC-SC-130a.1	3-2 Energy Management
Water Resource Management	Disclose the following water withdrawal information: (1) Water withdrawal, percentage of water withdrawal from water-stressed areas (high and extremely high) in total water withdrawal. (2) Water consumption, percentage of water consumption from water-stressed areas (high and extremely high) in total water consumption.	TC-SC-140a.1	3-3 Water Resource Management
Waste Management	Disclose the total weight of hazardous waste generated during manufacturing, and its recycling percentage.	TC-SC-150a.1	3-4 Waste Management
Employee Health & Safety	Discuss methods and results for assessing, monitoring, and reducing employee exposure to hazardous environments	TC-SC-320a.1	3-5 Employee Health and Safety
	Total losses from incidents related to violations of employee health and safety regulations	TC-SC-320a.2	
Recruitment and Management of Global	Percentage of employees requiring work visas	TC-SC-330a.1	3-6 Recruitment and Management of Global Professional Talent

Disclosure Topic	Accounting Metric	Metric Number	Corresponding Section
Professional Talent			
Product Lifecycle Management	Percentage of sales revenue from products containing IEC 62474 declared substances.	TC-SC-410a.1	3-7 Product Lifecycle Management
	Energy efficiency at the processor system level: (1) Servers, (2) Desktop computers, (3) Laptops.	TC-SC-410a.2	
Raw Material Procurement	Describe risk management for key raw materials used.	TC-SC-440a.1	3-8 Raw Material Procurement
Intellectual Property Protection and Competitive Behavior	Total losses from incidents related to violations of anti-competitive behavior regulations.	TC-SC-520a.1	3-9 Intellectual Property Protection and Competitive Behavior

Activity Metrics	Metric Number	Corresponding Section
Total Production Output	TC-SC-000.A	1-2 Product Introduction
Percentage of Production from Owned Facilities	TC-SC-000.B	

6-3 Sustainability Disclosure Indicators - Semiconductor Industry

No.	Metrics	Metrics Types	Disclosure Status for 2024
1	Total energy consumption (billion joules, GJ), percentage of purchased electricity, and renewable energy utilization rate. (%)	Quantitative	● Total energy consumption: 634.079 GJ ● Percentage of purchased electricity: 100% ● Renewable energy utilization rate: 0%
2	Total water withdrawal and total water consumption. (thousand cubic meters)	Quantitative	● Total water withdrawal: 0.42 thousand cubic meters ● Total water consumption: 0.42 thousand cubic meters
3	Weight of hazardous waste generated (metric tons) and recycling percentage. (%)	Quantitative	● Weight of hazardous waste: 0.0716 metric tons ● Hazardous waste recycling percentage: 100%
4	Description of occupational accident categories, number of people (quantity), and rate.	Quantitative	● No incidents related to violations of employee health and safety regulations in 2024.
5	Disclosure of product lifecycle management: weight of waste products and electronic waste (metric tons) and recycling percentage. (%)	Quantitative	● Weight of electronic waste generated during product development testing: 0.0716 metric tons, mainly discarded wafers and ICs. ● Since all processes are outsourced, no other electronic waste or recycling methods are applicable.

6	Description of risk management related to the use of key materials.	Qualitative	● Wafer, the primary raw material, is 100% outsourced to wafer foundries for manufacturing. Rare earth metals are key raw materials for wafer foundries. The stability of wafer foundry supply and timely delivery are procurement risk issues that M3TEK Technology continuously monitors. We maintain control and manage supplier risks through regular supplier evaluations.
7	Total monetary losses from legal proceedings related to anti-competitive behavior regulations. (reporting currency)	Quantitative	● No incidents related to violations of anti-competitive behavior regulations in 2024.
8	Major product output by product category	Quantitative	● 355,287（Units: Thousands）。

6-4 Greenhouse Gas Inventory and Assurance Status

M3TEK Technology is a company with capital below NT$ 5 billion, currently voluntarily disclosing greenhouse gas emissions. According to the sustainability roadmap for listed companies, individual parent company inventories will only be required in 2026 (for the 2025 fiscal year). M3TEK Technology has prepared early and completed its 2024 inventory. The greenhouse gas emission information in this report is inventoried according to the GHG Protocol. The operational boundary includes Scope 1 and Scope 2. For the organizational boundary and assurance scope, please refer to the table "Organizational Boundary Description".

Greenhouse Gas Emissions（Scope 1 and Scope 2）

Emission Scope	Total Emissions (metric tons CO_2e)	Intensity (metric tons CO_2e /million NT$)	Assurance Body	Assurance Status Description
Scope 1	7.7898		The 2024 greenhouse gas inventory data was self-inventoried by M3TEK and underwent internal verification, not third-party assurance.	
Scope 2	83.4869			
Scope 1 and Scope 2	91.2767	0.1006		

Note: Intensity is calculated by dividing total emissions by millions of revenues, rounded to four decimal places.

Organizational Boundary Description

Operating Location	Operating Location Description	Inventory	Assurance	Excluded
Taiwan (Taipei Headquarters, Hsinchu Office)	M3TEK Technology Inc.	V		
Mainland China	● Shenzhen M3 Technology Inc.* ● Xi an M3 Semiconductor Corporation			
United States	M3 Technology (Dallas), Inc.			

Excluded Scope	Descriptions
Investment holding company	Blink Electronic Co., Ltd.

*Note：As of December 31, 2024, no capital injection has been made.

6-5 Data Disclosure Scope

M3TEK Technology and its Subsidiaries	Major Operating Locations		
	Taiwan (including Taipei and Hsinchu)	Mainland China	United States
M3TEK Technology Inc.	●		
Blink Electronic Co., Ltd. [1,3]			
M3 Technology (Dallas), Inc. [1]			●
Xi'an M3 Semiconductor Corporation [1]		●	
Shenzhen M3 Technology Inc.[1,2]		●	
Governance			
Financial Performance	●	●	
Ethical Management and Education Training	●		
Intellectual Property	●		
Supply Chain Management	●	●	
Quality Management	●	●	
Environment			
Greenhouse Gas Emissions	●		
Energy Management	●		
Water Resource Management	●[4]		
Waste Management	●		
Social			
Employee Count	●		
Education and Training	●		
Compensation and Benefits	●		
Occupational Health and Safety	●		

Note 1: 100% owned subsidiary.

Note 2: As of December 31, 2024, no capital injection has been made.

Note 3: An investment holding company with no actual operating locations.

Note 4: Taipei office water bill is covered by building management fees.