



eMemory Technology Inc.

2025
ESG Report

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A Word from our Chairman

After the trend adjustments in the previous year, the semiconductor industry embraced stronger growth momentum in 2025. eMemory not only achieved new record highs in operational performance but also reached several key breakthroughs at the intersection of sustainable development and technological innovation. I would like to express my most sincere gratitude to all our dedicated employees, our trusting customers and partners, and our steadfast shareholders. It is through our collective efforts that eMemory has continued to lead the industry forward amidst a challenging environment.

In 2025, eMemory continued to expand its global footprint. The cumulative production of wafers embedded with eMemory's silicon IP officially surpassed 74 million, and the total number of design licenses grew to over 8,300, marking significant progress in advanced process development. We have further deepened the applications of N4P and N5A, successfully advanced the validation of the N3P process, and worked closely with foundry partners on the forward-looking development of the N2 process, providing core support for the next generation of High-Performance Computing (HPC) and AI applications.

Furthermore, the hardware root-of-trust solutions (PUFrt) developed by PUFsecurity have been successfully integrated into Silicon Labs' third-generation wireless SoCs, helping them achieve the international PSA Certified Level 4 accreditation. For automotive and high-end chips, PUFsecurity introduced the innovative PUFhsm module and is actively deploying Post-Quantum Cryptography (PQC) solutions compliant with the NIST FIPS 205 standard. Through strategic collaborations with partners such as Carota, IMQ, and SecuX, PUFsecurity is progressively building a security ecosystem centered on PUF technology, consolidating our leadership in the global semiconductor security field.

Facing the urgency of global climate change, eMemory is taking more proactive steps to realize our vision of sustainable operations. In 2025, we achieved milestone progress in green energy and resource management, with our renewable energy usage rate rising to 27%. In terms of resource conservation, we reduced water intensity by 12% and waste intensity by 2.3% compared to the previous year, successfully achieving our annual targets. eMemory will continue to leverage its core strengths by developing low-power IP designs, helping customers optimize chip energy efficiency from the source, and internalizing sustainability into technological innovation to contribute to the planet's sustainable future.

Adopting a people-centric approach, eMemory regards talent as the enterprise's most precious asset. Through our long-standing scholarships and industry-academic research projects, we actively cultivate high-level semiconductor R&D talent. We are committed to narrowing the gap between academia and industry; through the inheritance of education and social support, we aim to create a more resilient and prosperous ecosystem for the future. Simultaneously, we actively participate in local philanthropy, transforming our business achievements into a force that warms society.

Looking ahead, eMemory will continue to uphold our core values of "Responsibility, Innovation, Sustainability, and Excellence" as we face the rapid technological shifts of the semiconductor industry and the challenges of global supply chain resilience. We will continue to drive growth through innovative technology and give back to society through responsible management, sharing the rewards of sustainable development with all stakeholders as we move toward excellence together.

Charles Hsu
Chairman

About This Report

This report aims at disclosing transparent and comprehensive information regarding impacts from eMemory Technology on economic, governance, environmental, and social sustainability to our stakeholders. It has been prepared in accordance with the Global Reporting Initiative (GRI) Standards: Core option, Sustainability Accounting Standards Board (SASB) Standards, IFRS S2 Climate-related Disclosures, and recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

Scope of This Report

This is an annual report, covering information from January 1st, 2025, to December 31st, 2025, which is the same period as our annual report. The report is published in August 2026 in both Chinese and English on our company website and TWSE Market Observation Post System.

The scope of the information disclosed is the same as the consolidated financial report, including eMemory Technology, eMemory Japan Corporation and PUFsecurity Corporation, PUFsecurity USA Corporation, and PUFsecurity Technology (Shanghai) Corporation.

Reporting Guidelines

To identify the major topics that our stakeholders value the most, eMemory conducted the double materiality analysis on different aspects of environmental, social, and corporate governance topics. This report discloses information based on the material topics identified. The report is composed following the reporting principles by GRI, including Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness, and Verifiability. We also incorporate sustainability metrics from the Sustainability Accounting Standards Board (SASB); for detailed information, please refer to the GRI Content Index and SASB Standards Index in the Appendix of this report. Regarding climate risks, eMemory discloses climate-related information following the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and IFRS S2 Climate-related Disclosures.

eMemory had established the “Sustainable Development Practice Principles” and appointed the Sustainable Management Committee as the dedicated unit for leading sustainable business development. The Sustainable Management Committee was formed to further promote sustainable practices in our daily operations and decision-making process. Information disclosed in this report is collected from each department and reviewed by its managers for its comprehensiveness and accuracy. The report is reviewed and approved by the highest governance body and the Board of Directors before publication.

eMemory Technology Inc.

- Founded: September 2, 2000
- Headquarter: 8F, No.5, Taiyuan 1st St., Jhubei City, Hsinchu County 302, Taiwan
- Public Listing: Taipei Exchange Stock Code 3529
- Industry: Semiconductors
- Capital: NTD 746,864,920
- Products: Logic non-volatile memory (NVM) silicon intellectual properties (IPs)
- Contact Information: ☎ 886-3-5601168
✉ ESG@ememory.com.tw

2025 ESG Performance Highlights



Governance

- ✓ Rank Top 20% Corporate Governance Evaluation
- ✓ ISO 9001 : 2015 Quality Management Systems certification
- ✓ ISO 26262 - Functional Safety of Road Vehicles Certification
- ✓ ISO 27001: 2022 Information Security Management System Certification
- ✓ 9,800,000+ wafer shipment
- ✓ 671 licensed tape-outs completed
- ✓ 95.02 / 100 customer satisfaction
- ✓ Receives TSMC's IP Partner Award for 16 consecutive years



Environment

- ✓ Obtained ISO 14064-1 : 2018 GHG inventory external verification
- ✓ Over 20% of power consumption is from renewable source
- ✓ 98.32% Green Procurement Spend
- ✓ Water density reduced 12%
- ✓ Disposal density reduced 2.3%
- ✓ 1,600+ worldwide patent applications filed
- ✓ 100% return rate of Supplier Checking List
- ✓ 0 environmental related complaint or penalty



Social

- ✓ Total 8,298.7 hours of training
- ✓ 7.82% turnover rate
- ✓ Health examination for all employees
- ✓ 0 human right related complaint or penalty
- ✓ 0 work-related hazard or incident
- ✓ Established volunteer club
- ✓ Continuous sponsorship of Teach For Taiwan (TFT)



About eMemory

Corporate Overview

eMemory's Business Model

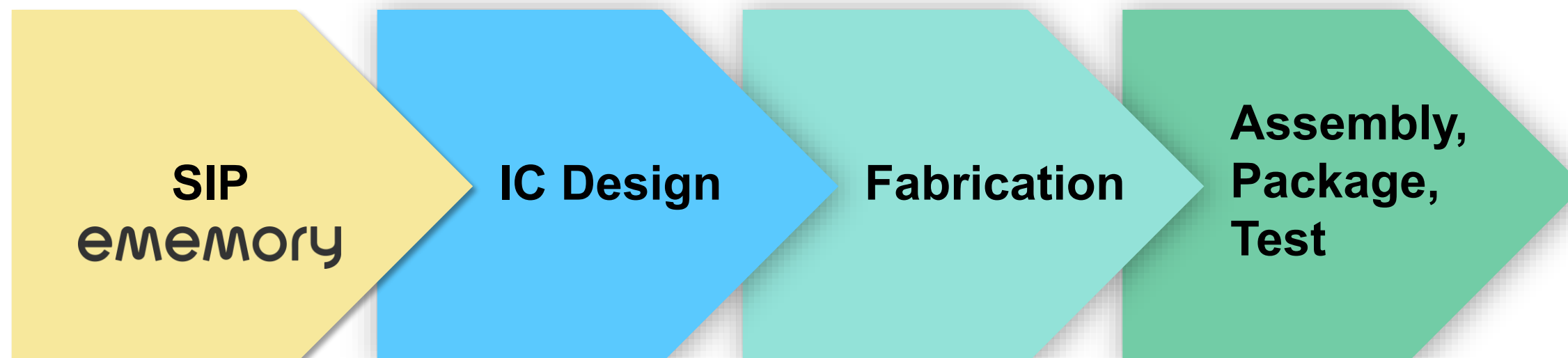
eMemory's Milestones

Our Approach to Materiality

1.1 Corporate Overview

eMemory Technology Inc. is the world's largest pure-play developer and provider of Logic Non-Volatile Memory (Logic NVM) technology. The proprietary technologies include NeoBit, NeoFuse, NeoMTP, NeoEE, NeoFlash, and NeoPUF. Furthermore, based on NeoFuse and NeoPUF technology, our subsidiary, PUFsecurity Corporation, develops PUF-based hardware security IP solutions. Products are used in various applications in Consumer products, 5G/4G Mobile Devices, Data Centers, Automotive, Internet of Things (IoT), and Home Appliances.

eMemory licenses silicon intellectual properties (SIPs) to semiconductor foundries, integrated device manufacturers (IDMs), and fabless design houses around the world. Our IP platform provides fabless design houses with superior design flexibility and manufacturing process portability. We provide IDMs process scalability and valuable process engineering know-how that shortens their product development time to market. Furthermore, our foundry partners could gain access to hundreds of potential customers through us for sustainable business development.



1.1.1 eMemory Achievements

Ending on December 31st, 2025, the total number of permanent employees at eMemory and PUFsecurity was 342, located mainly at the Jhubei headquarters in Hsinchu County, Taiwan. The revenue in 2025 was NT\$3,849,053 thousand, which was 6.7% higher than in 2024. Our earnings per share (EPS) in 2025 was NT\$25.60, which was 4.2% higher than in 2024. With our continuous investment in Research and Development (R&D), which was around NT\$1.01 billion in 2025, equating to 63.1% of total operating expenses, eMemory is able to provide advanced memory technologies as well as high-quality products and services to our customers and partners (See [eMemory 2025 Annual Report](#) for more details).

eMemory has adhered to the corporate spirit of innovation and honesty, continued to develop advanced technologies, and cultivated and recruited outstanding R&D talents to provide customers with comprehensive design resources and reliable technical support. eMemory's significant progress in 2025 is highlighted by its leading layout in advanced process technologies and its deepened collaborations with global semiconductor industry leaders.

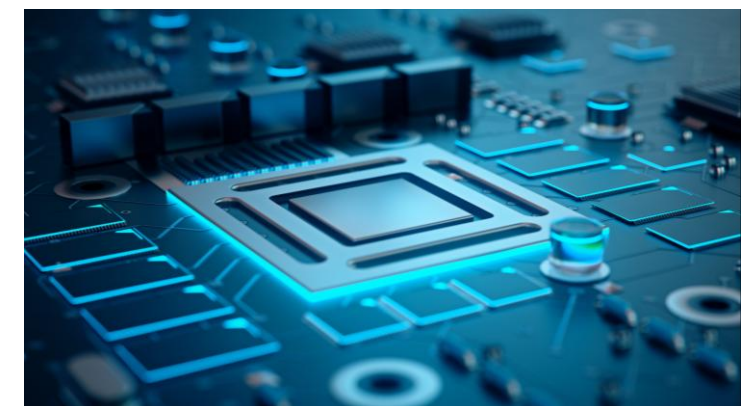
Regarding process deployment, eMemory continues to closely follow TSMC's advanced technology roadmap. In 2025, the company successfully completed the reliability verification of its NeoFuse OTP on the N3P process, providing critical secure memory support for High-Performance Computing (HPC) and AI chips. Furthermore, the company has proactively initiated Silicon Intellectual Property (IP) development for cutting-edge nodes, including N2P, N4C, and N6e™, ensuring a competitive advantage in next-generation semiconductor nodes.

In terms of corporate collaboration, eMemory and its subsidiary, PUFsecurity, launched the first Post-Quantum Cryptography (PQC) solution integrated with

Physical Unclonable Function (PUF) technology—known as PUF-PQC. This solution has successfully passed the Cryptographic Algorithm Verification Program (CAVP) certification by the National Institute of Standards and Technology (NIST). Additionally, the Hardware Root-of-Trust IP (PUFrt) developed through their collaboration helped their customer, Silicon Labs, achieve the industry's first PSA Certified Level 4 for its wireless SoCs. These achievements demonstrate eMemory's global influence in anti-quantum attack resilience and high-level cybersecurity.

In 2025, eMemory achieved a significant milestone by securing 671 licensed tape-outs. Throughout the year, approximately 9.8 million production wafers were integrated with eMemory's Silicon Intellectual Property (IP). We have over 2,900 macros verified and over 8,300 licensed tape-outs until 2025, and the numbers are consistently growing. eMemory works closely with foundries, IDMs, and fabless design companies to develop the most competitive Logic Non-volatile Memory solutions. Our goal is to maintain the innovation momentum and bring sustainable success together with our customers.

We have always been dedicated to meeting the industry's demand for logic-based non-volatile memory (NVM) technology. Moving forward, we will continue to drive innovation to provide our global partners with the highest specifications of technical products and solutions. eMemory's commitment to innovation and integrity has been consistently recognized by the industry, as evidenced by our remarkable achievement of winning the TSMC IP Partner Award for 16 consecutive years.



Achievements until 2025

Over **74** million wafers shipped

Over **2,900** verified NVM IPs

Over **8,300** cumulative licensed tape-outs

2,800+ global customers

28 foundry partners worldwide

10 IDMs coverage world-wide



LOCATION	IDM	FOUNDRY	FABLESS
Taiwan	1	4	363
China	1	13	1481
Korea	0	4	106
Japan	6	2	92
N. America	0	2	382
Europe	2	0	246
Others	0	3	150

Foundry IDM Fabless

1.1.3 Corporate Values

At eMemory, we are committed to fulfilling our shared values of Responsibility, Innovation, Sustainability, and Excellence in our work. In doing so, we RISE to the challenges and opportunities facing our business from a unified perspective. And we honor these values in our obligations to both our clients and ourselves.

R_{esponsibility}

Above all, we honor our responsibility for delivering efficiency, quality, and trusted expertise. We support our customers from design initiation to fabrication and take pride in maintaining long-term partnerships that share success. Being accountable for producing consistently reliable technology requires a customer relationship built on honesty, trust, and of course, integrity.

I_{nnovation}

The only constant in computing is its perpetual transformation. Therefore, our pursuit of innovation is the source of our continued success. We strive to remain restless in developing Logic Non-Volatile Memory and PUF-based security subsystem solutions. As a result, our IPs continue to play a pivotal role in advancing technological possibilities and safeguarding semiconductors

S_{ustainability}

We are committed to maintaining transparent communications with clients, stakeholders, and staff as we sustain the company's long-term profitability and growth. Considering our business's impact on our industry and community is an essential aspect of this. We will shoulder the responsibility of environmental protection and sustainable development through technological innovation and provide a more energy-efficient and safer future for the ever-more connected world.

E_{xcellence}

We strive to remain peerless in our accumulated knowledge and expertise across our industry. We remain unmatched in our investment in platform availability and product development. Our integral position within the semiconductor ecosystem comes from our deep understanding of our technology's design, development, and fabrication, allowing us to identify emerging trends, anticipate change, and seize new opportunities before competitors.

1.1.4 Brand Communication

By continually striving for excellence, we have established a great brand image domestically and internationally. For the past 20 years, we have been actively participating in exhibitions, forums, and symposiums domestically and internationally hosted by foundries or organizations in the industry. We have also hosted technical webinars to keep advocating our brand and innovations.

In 2025, we joined 19 virtual and physical forums hosted by foundries (TSMC, GlobalFoundries, Samsung, Tower, SMIC, IFS, etc.) virtually and physically. Furthermore, we actively promoted our product and technological innovations at 7 prestigious international technical forums, such as Arm Unlocked, AutoCS, AutoSec, Design Solutions Forum, Authenticate, ICCAD-Expo, and CYBERDAY, demonstrating our global reach and industry leadership.

Events Participated in 2025	
Foundry-hosted Forum	International Technical Seminar
19	7

1.1.5 Membership of Associations

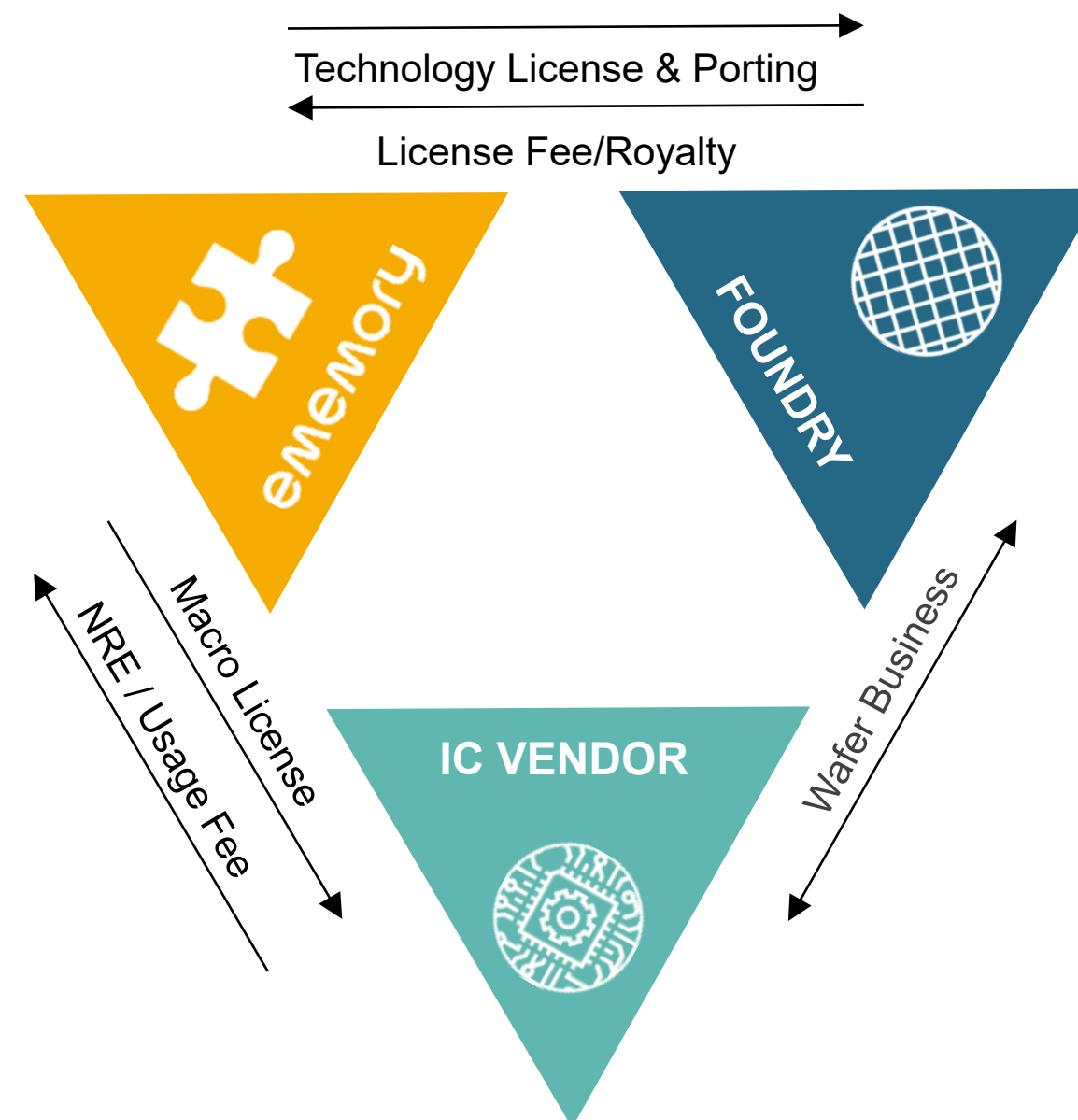
eMemory actively joins representative associations and ecosystems in the semiconductor industry. Through forums and member exchanges, it helps to grasp the forward-looking development trends of the industry. At the same time, eMemory also shares innovation and experience in business models and R&D technologies to facilitate cross-field cooperation for breakthroughs in challenges across global supply chains.

Membership in 2025		
Taiwan	- AI on Chip Taiwan Alliance (AITA) - RISC-V Taiwan Alliance (RVTA) - Taipei Computer Association (TCA) - Internet of Intelligent Agent Association (IIAA) - Taiwan Semiconductor Industry Association (TSIA)	Member Member Member Member Member
International	- Asia Silicon Development Agency (ASVDA) - Global Semiconductor Alliance (GSA) - Arm Total Design Ecosystem (ATD)	Member Member Member: PUFsecurity

1.2 eMemory's Business Model

eMemory's business model is based on a triangular relationship between design houses, the foundries, and ourselves. When eMemory licenses its technology to a foundry, the foundry pays a license fee for the technical setup. For design houses, either a usage fee or Non-Recurring Engineering (NRE) fee is collected when a complete design is licensed. Technology license fees, usage fees, and NRE fees are all categorized as upfront fees. Later when a product is taped-out or mass-produced, eMemory receives running royalties from our foundry partners, based on the contractually agreed royalty rate. The royalty now accounts for more than 70% of our total revenue that makes the company more resilient and sustainable.

This business model creates a much closer and sustainable collaboration among all three parties and allows eMemory to take an active role in supporting product development to completion. On the foundry side, we are a memory technology provider; with the design houses, we license our macro block design, and for both, we offer technical support. With our technologies and macro designs, our partners can further design energy-efficient and cost-efficient chips to be utilized across a broad range of markets.



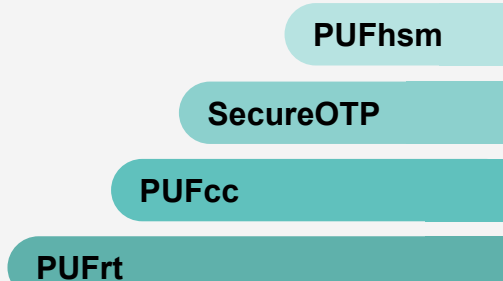
1.3 eMemory Milestones

In 2000, Dr. Charles Hsu and his students founded eMemory Technology in Hsinchu, the center of Taiwan's semiconductor industry. In 2002, the company launched its first IP product, NeoBit, and passed the reliability verification of the foundry platform, entering the mass production stage. As SoC design becomes increasingly complex, the market has higher requirements for logical NVM, requiring more reliable, secure and stable solutions. Such market changes bring different opportunities to IP companies focusing on technology development. In 2011, eMemory was listed on the Taiwan Stock Exchange.

Following the breakthrough success of NeoBit, eMemory continues to expand its IP portfolio to include multiple OTP, MTP (Multi-Time-Programmable Memory), PUF (Physically Unclonable Function) and emerging flash memory solutions. In 2019, PUFsecurity was established to focus on delivering PUF-based security solutions. Following the success of its hardware Root of Trust and crypto coprocessor products, PUFsecurity introduced PUF-PQC in 2025. eMemory and PUFsecurity continue to work closely in advancing the semiconductor technology to protect the increasingly connected world.

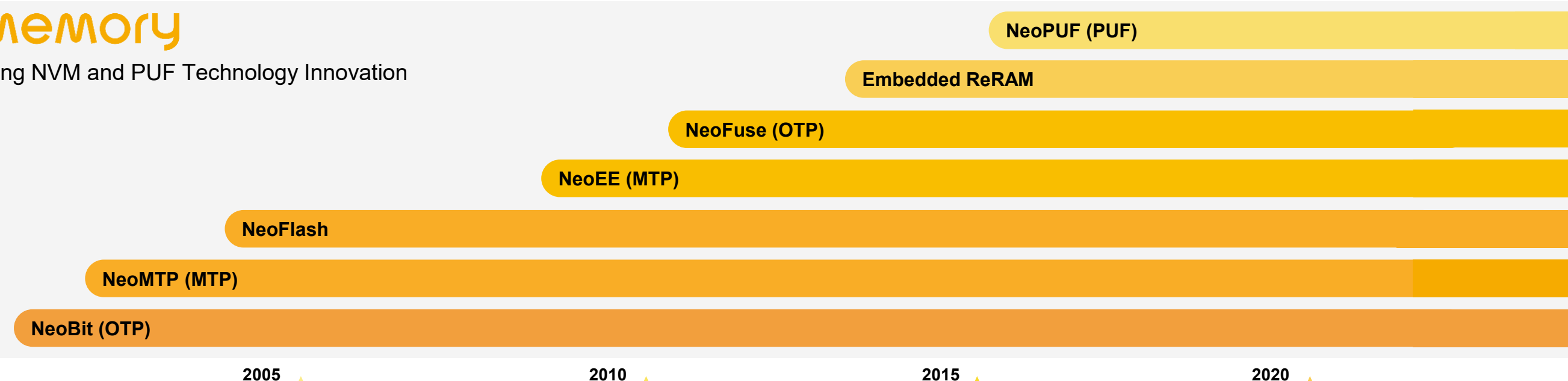
PUFsecurity

Pioneering PUF-Based Security IP Design



eMemory

Leading NVM and PUF Technology Innovation



1.3.1 Corporate Milestones

2025

- **Sep.** eMemory receives TSMC's IP Partner Award for 16 consecutive years
- **Aug.** eMemory receives GlobalFoundries' 2025 GF Partner Award
- **Apr.** eMemory was ranked TOP 20% in the 2024 Corporate Governance Evaluation of Public Companies conducted by R.O.C. Securities & Futures Institute

2024

- **Dec.** eMemory's NeoFuse was awarded the "Best IP/Processor of the Year" by EE Award 2024
- **Sep.** eMemory receives TSMC's IP Partner Award for 15 consecutive years
- **Apr.** eMemory was ranked TOP 20% in the 2023 Corporate Governance Evaluation of Public Companies conducted by R.O.C. Securities & Futures Institute

2023

- **Dec.** eMemory security IP solution was awarded the Hsinchu Science Park's Excellent Manufacturer Innovative Product Award
- **Oct.** eMemory receives TSMC's IP Partner Award for 14 consecutive years
- **Apr.** eMemory was ranked TOP 20% in the 2022 Corporate Governance Evaluation of Public Companies conducted by R.O.C. Securities & Futures Institute
- **Apr.** eMemory Information Security Management System Get ISO 27001 Certificate

2022

- **Oct.** eMemory received TSMC's IP Partner Award for 13 consecutive years
- **Apr.** eMemory was ranked TOP 5% in the 2021 Corporate Governance Evaluation of Public Companies conducted by R.O.C. Securities & Futures Institute

2021

- **Oct.** eMemory received TSMC's IP Partner Award for 12 consecutive years.
- **Apr.** eMemory was ranked TOP 5% in the 2020 Corporate Governance Evaluation of Public Companies conducted by R.O.C. Securities & Futures Institute

1.3.2 Technical Milestones

2025

- **Jun.** eMemory's NeoFuse OTP Qualifies on TSMC's N3P Process, Enabling Secure Memory for Advanced AI and HPC Chips
- **Mar.** eMemory and PUFsecurity Launch World's First PUF-Based Post-Quantum Cryptography Solution to Secure the Future of Computing

2024

- **Jul.** eMemory's Security-Enhanced OTP Qualifies on TSMC N5A Process Specializing in High-Performance Automotive Chips
- **Jan.** eMemory's Security-Enhanced OTP Qualifies on TSMC N4P Process, Pushing Forward in High-Performance Leading Technology

2023

- **Dec.** eMemory is certified ISO 26262 - Functional Safety of Road Vehicles
- **Apr.** eMemory's Security-enhanced OTP Qualifies on TSMC N5 Process and Continues to Tackle Automotive Solutions
- **Mar.** eMemory and UMC Expand Low-Power Memory Solutions for AIoT and Mobile Markets with 22nm RRAM Qualification

2022

- **Nov.** eMemory Collaborates with Renesas on the Development of its Pure 5V OTP IP Using 130nm BCD Plus Process for Automotive Applications
- **Jun.** UMC, eMemory, and PUFsecurity Announce Successful Silicon-Proven Secure Embedded Flash IP
- **Feb.** eMemory Partners with Intel Foundry Services to Boost Security in Leading-Edge Chips

2021

- **Nov.** eMemory's Resistive Random Access Memory (RRAM) IP Qualified on UMC's 40nm process
- **Sep.** eMemory's Security-Enhanced OTP IP Qualified on TSMC N6 Process
- **Mar.** Over 35 Million Wafers Embedded with eMemory's IP Shipped

1.4 Our Approach to Materiality

eMemory conducts a materiality survey each year to identify the key topics that our stakeholders value the most. This survey serves as the guiding principle for compiling our sustainability report and reviewing performance, promoting continuous improvement across organizations and creating shared value for society and the company.

Our materiality analysis process encompasses three key stages: identification, surveying, and finalization of material topics. eMemory identified 20 topics of concern through our internal risk identification process, proactively benchmarking them against industry-specific indicators from international sustainability ratings, such as MSCI and S&P Global, to serve as the basis for assessing external concerns and impact levels. Furthermore, we are evaluating the implementation of an external expert review mechanism to provide professional insights on our material topic list and impact assessments, thereby enhancing the objectivity and credibility of our identification results.

The materiality assessment survey was conducted among industries experts and our stakeholders based on the principle of double materiality to identify key topics of shared importance. To ensure precise and practical feedback, the assessment evaluated two dimensions: "Operational Impact" and "Level of Stakeholder Concern." The questionnaires were distributed to representative stakeholders with close ties to eMemory and were also publicly disclosed on our [official website](#).

For the Level of Stakeholder Concern, the survey was distributed to stakeholders including employees, investors, customers, suppliers, and government agencies, with a response rate of 69%. For the Operational Impact assessment, we invited department-level managers and above to evaluate the impact of topics across the environmental, social, and corporate governance (ESG) dimensions, achieving a response rate of 83%.

Based on the 20 topics of stakeholders, we finalized the materiality matrix and identified 6 prioritized material topics that are the most important to eMemory and our stakeholders, which were reported to the Sustainability Committee and approved by senior management.

Environment

- ✓ Water resources management
- ✓ GHG management
- ✓ Energy management
- ✓ Waste management
- ✓ Climate change response
- ✓ Sustainable operation

Social

- ✓ Occupational health and safety
- ✓ Talent attraction and retention
- ✓ Training and development
- ✓ Social welfare involvement
- ✓ Labor right

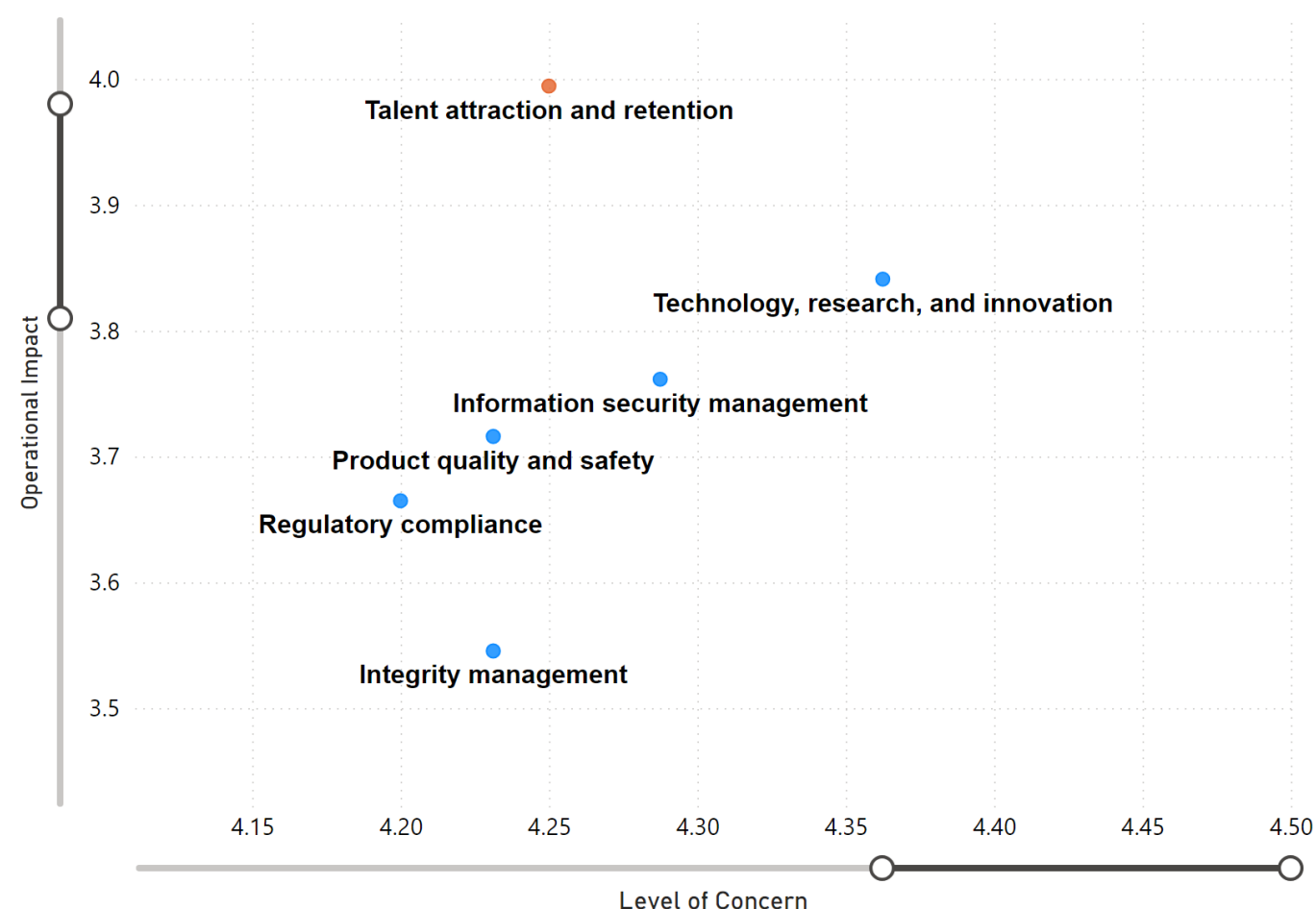
Governance

- ✓ Corporate governance
- ✓ Integrity management
- ✓ Customer relationship management
- ✓ Technology, research, and innovation
- ✓ Product quality and safety
- ✓ Risk management
- ✓ Regulatory compliance
- ✓ Information security management
- ✓ Sustainable supply chain

There are five topics in the corporate governance aspect and one in the social aspect. These topics are “Product quality and safety”, “Technology, research, and innovation”, “Information security management”, “Integrity management”, “Regulatory compliance” and “Talent attraction and retention”.

Materiality Matrix

Material Topics ● Corporate Governance ● Environment ● Social



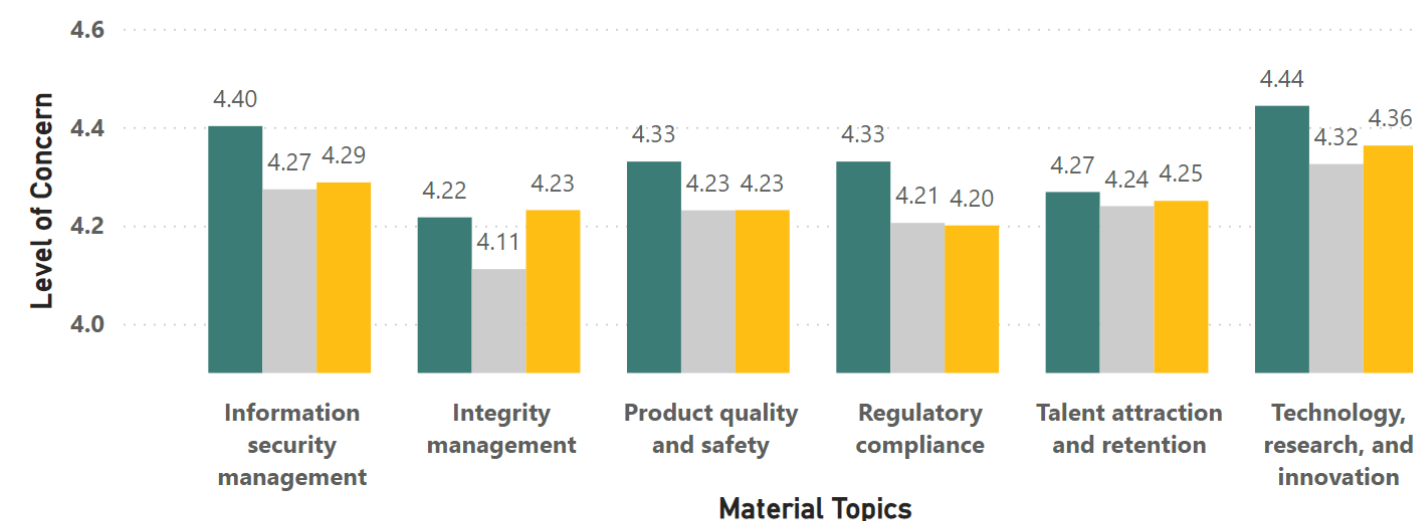
In comparison with 2024, “Integrity management” becomes one of the prioritized topics as stakeholders pay more attention to this topic. The key material topics’ distribution and trend are also presented below as we continuously monitor the feedback.

We continuously monitor changes in the distribution of material topics in recent years and implement our sustainable management direction.

At the same time, we fulfill our responsibilities and commitments to employees, shareholders, customers, suppliers, and society, collectively pursuing sustainable development.

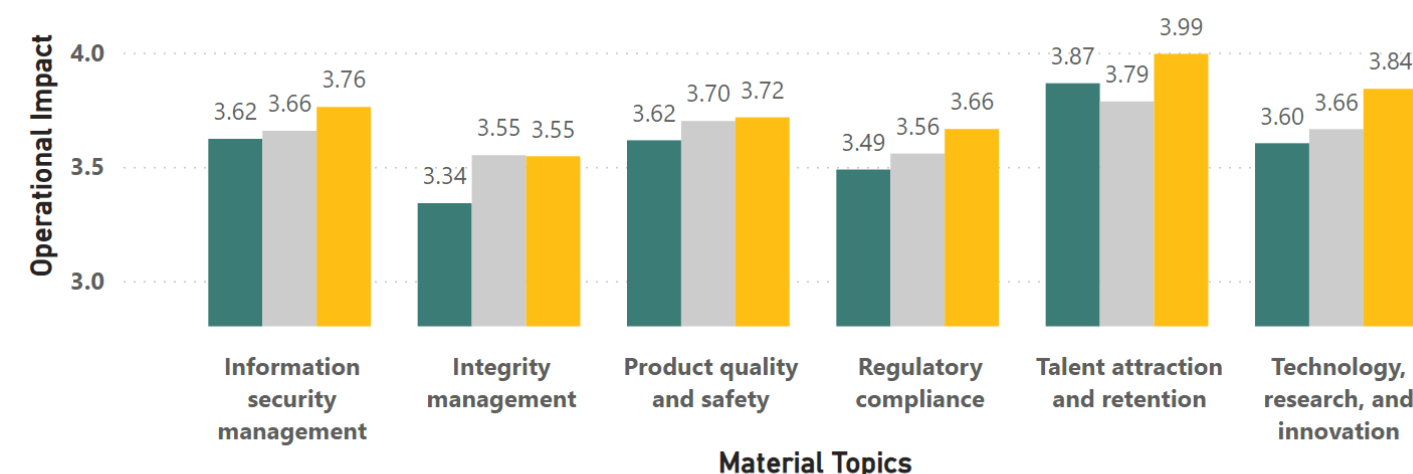
Distribution of Material Topic Concerns Over the Past 3 Years

Year ● 2025 ● 2024 ● 2023



Distribution of Operational Impact of Material Topics Over the Past 3 Years

Year ● 2025 ● 2024 ● 2023



1.4.1 Material Topics and eMemory's Value Chain

Material Topics	GRI Material Topics	SASB Standards	ESG Aspect	Chapter	Scope of impacts within the value chain		
					End use	R & D	Supplier manufacturing
Product Quality and Safety	GRI 416: Customer Health and Safety	TC-SC-410a.1 TC-SC-410a.2	G	Ch. 3 Environmental Sustainability	●	●	
Technology, Research, and Innovation	Non-GRI Material Topic	Non-SASB Topic	E 、 G	Ch. 1 About eMemory Ch. 3 Environmental Sustainability	●	●	●
Information Security Management	GRI:418 Customer Privacy	Non-SASB Topic	G	Ch. 2 Corporate Governance	●	●	●
Talent Attraction and Retention	GRI 202: Market Presence GRI 401: Employment GRI 405: Diversity and Equal Opportunity	TC-SC-330a.1	G	Ch. 4 Friendly Workplace		●	
Integrity management	GRI 205: Anti-Corruption GRI 206: Anti-Competitive	Non-SASB Topic	G	Ch. 2 Corporate Governance Ch. 3 Environmental Sustainability		●	●
Regulatory Compliance	GRI 2-27: Compliance with laws and regulations GRI 205: Anti-Corruption GRI 206: Anti-Competitive GRI 416: Customer Health and Safety GRI 417: Marketing and Labeling	TC-SC-520a.1	E 、 S 、 G	Ch. 2 Corporate Governance Ch. 3 Environmental Sustainability	●	●	●

Impact category : ● Direct impact ● Indirect impact

1.4.2 Our Policy

Guided by the philosophy of sustainability and social responsibility, eMemory has developed a policy on key topics to ensure that our operations align with industry trends and customer expectations, demonstrating our focus on quality, innovation and talent resources. The following chart summarizes the core elements of the policy and further illustrates eMemory's commitment to sustainability and leadership in the semiconductor industry.



1.4.3 Our Approach

Product Quality and Safety

eMemory has passed ISO 9001:2015 Quality Management System certification and obtained the ISO26262 automotive process certificates. The NeoBit and NeoEE AS series products have passed the ISO 26262 (Road Vehicles-Functional Safety) and Industrial Specifications IEC 61508 (Functional safety of electrical/ electronic/ programmable electronic safety-related systems) certification.

We believe in "First-Class Quality, Best Service, and Customer Satisfaction" and focus on excelling product quality. We aim for the highest customer satisfaction by providing secure, reliable, and high-quality products in conjunction with strong support and service consisting of transparent communication and effective complaint-handling procedures.

Technology, Research, and Innovation

Our core strength lies in our ability to optimize product designs and specifications while offering extensive customization to help shorten our customers' development and production cycles. In addition, we remain agile and responsive, allowing us to adjust project plans promptly to best meet evolving customer needs.

Information Security Management

In 2022, eMemory has introduced information security management system and formed the "Information Security Committee" supervises the planning and implementation of security strategies. Integrated with Cyber Security Framework (CSF) proposed by the US National Institute of Standards and Technology (NIST) and the requirements of ISO 27001 management system, we comprehensively review and enhance our information security defense capabilities. eMemory holds training courses for all employees every year to enhance personnel's information security awareness. We also pay close attention to the latest information security intelligence from the government and the industry.

Talent Attraction and Retention

Talent is the cornerstone of eMemory's sustainable growth. To attract and retain top professionals, we offer a competitive compensation and benefits framework, a transparent performance evaluation and promotion system, innovation and patent incentives, and a supportive work environment. We are committed to fostering a culture of work-life balance that promotes both organizational development and individual career growth.

Aligned with our strategic objectives, eMemory develops annual talent strategies and recruits through a variety of channels, including online portals, alternative R&D service programs, and campus recruitment. Internally, we encourage employee referrals and provide job rotation opportunities to support development.

To engage emerging talent, we actively collaborate with universities through company briefings, internship programs, discussion groups, and course-sharing initiatives. Our employer brand is further strengthened through ongoing social media engagement.

Integrity Management

eMemory engages in commercial activities based on the principle of fairness, honesty, trustworthiness, and transparency. "[Ethical Corporate Management Practice Principles](#)" is established and approved by the Board of Directors to make ethical management practicable and prevent form unethical conduct. Sustainable Management Committee is appointed as a dedicated unit responsible for establishing ethical corporate management policies and prevention programs and supervising the implementation and reporting to the Board of Directors on an annual basis; furthermore, the implementation of the ethical corporate management for each year is published on the [corporate website](#).

Regulatory Compliance

To comply with the Export Administration Regulations (EAR) issued by the U.S. Department of Commerce for national security, anti-terrorism, and non-proliferation purposes, the Legal Department regularly reviews and distributes updated regulations to relevant units. Simultaneously, the Sales Unit marks entities from the corresponding Entity List within the internal management system to verify that all transaction parties remain in full compliance with regulatory requirements.

The Legal Department also periodically consolidates the latest Taiwanese and international legal developments for internal dissemination. If new or amended regulations lead to changes in the company's compliance obligations, the Legal Department initiates specialized research into the legal details and their specific impact on the company. Findings are then reported to the relevant departments to facilitate operational adjustments and ensure ongoing regulatory compliance.

Material Topics	Short- and Medium-term Goals and Indicators (1-5 years)	Long-term Goals and Indicators (5+ years)	Progress / Implementation Results	Corresponding Chapter
Product Quality and Safety	- Maintain ISO 9001 certification. - Customer satisfaction > 90 . - Implement quality training for new employees.	- Continuously improve the quality management system. - Adopt new international standards and pass transition certification to enhance quality capabilities.	- Passed ISO 9001:2015 certification. - Customer satisfaction reached 95.02.	2025 ESG Performance Highlights
Technology, Research, and Innovation	- Continuously launch new products and process technologies. - Consistently invest in the R&D budget.	Strengthen technological depth and patent layout.	671 licensed tape-outs in 2025. 1,414 accumulated certified patents. - R&D expenses: NT\$ 1,007,990 thousand (26.2% of annual revenue).	3.2 Innovation Management
Information Security Management	- Maintain ISO 27001 certification. - Conduct social engineering phishing drills and security training to raise awareness.	Implementing AI cybersecurity governance mechanisms and management frameworks.	- Passed ISO 27001:2022 certification. - Phishing drills: 2 times/year. - Serious security incidents: 0. - Security training completion rate: 100% (new hires).	2.4 Cyber Security Management
Talent Attraction and Retention	- Promote campus engagement (internships, recruitment, lectures) to enhance corporate visibility. - Conduct annual employee benefit satisfaction surveys to guide improvements.	- Maintain total compensation in the top 25% of the industry. - Implement succession and development planning.	- Employee turnover rate: 7.82%. - Performance evaluation completion rate: 100%. - Benefit satisfaction survey frequency: 1 time/year.	4. Friendly Workplace
Integrity Management	100% assignment and completion rates for integrity and anti-corruption training. - Annual signing of the "Ethical Corporate Management Practice Principles" by all employees.	- Internalize integrity and honesty into the corporate culture and establish a high-standard business ethics environment. - Ensure zero violations related to integrity	100% assignment rate for integrity and anti-corruption training (all employees); completion rate is continuously tracked to drive improvement. - Corruption cases reported: 0.	2.3 Integrity and Ethics
Regulatory Compliance	Regularly verify EAR (Export Administration Regulations) and other related regulations.	Maintain 0 major violation fines.	- Major fines: 0. - Lawsuits regarding environment, human rights, or anti-competitive behavior: 0.	1.4.3 Our Approach, GRI Content Index

Corporate Governance

Board Governance and Management

Internal Audit

Integrity and Ethics

Cyber Security Management

Risk Management

Stakeholder Management

2.1 Board Governance and Management

2.1.1 Organizational Structure

Our highest governing body is the Board of Directors. The corporate governance officer was appointed by the Board of Directors on October 26, 2022, to be in charge of corporate governance affairs. The main responsibilities of the corporate governance officer are to handle matters relating to board meetings and shareholders meetings according to laws, produce the minutes of board meetings and shareholders meetings, assist in onboarding and continuous development of directors, provide information required for business execution by directors, and assist directors with legal compliance.

We have also established the Audit Committee and the Remuneration Committee. The main purpose of the Audit Committee is to assist the Board in performing the supervision of the quality and faith of execution regarding accounting, auditing, financial reporting, and the overall financial control of eMemory. The Remuneration Committee of eMemory takes charge of assisting the Board in executing and assessing the remuneration and welfare policies of the company, and the remuneration of Directors and managers. The organizational structure can be found on [our website](#).

We have also formed the Sustainable Management Committee to further promote sustainable practices in our daily operation and decision-making process. With the President being the convener, the Center Managers are appointed as the committee members. The Executive Secretary assists the committee members in promoting sustainable development planning and implementation. The committee has six working groups, including Corporate Governance, Environmental Sustainability, R&D Innovation, Employee Caring, Social Participation, and Partnership, to assist in the execution of goal setting and implementation. To ensure the thorough implementation of sustainable

strategy, the President convenes the Sustainable Management Committee Meeting regularly and reviews the issues related to the environment, society, and corporate governance which are concerned by stakeholders. In consideration of the materiality principle, eMemory establishes risk assessments which examine risks related to business operations and further proposes corresponding solutions and practices.

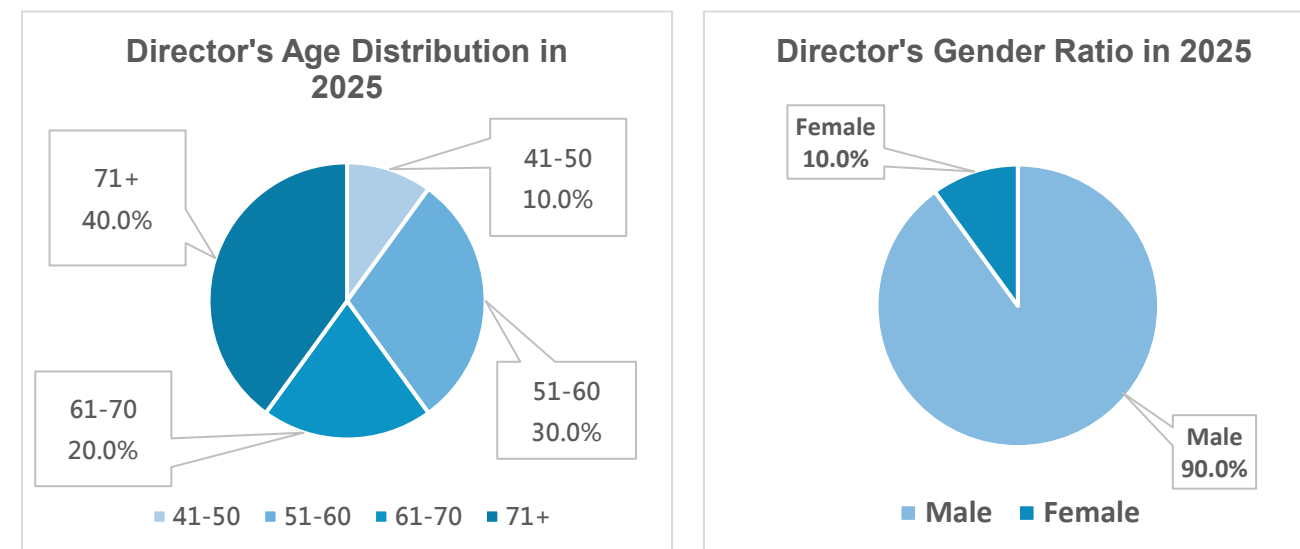
The "Sustainable Management Procedure" was approved by the Committee and used "Sustainable Development Practice Principles" as the basis for planning, implementation, and reporting. The President reports the progress and results to the Board of Directors periodically and completes this report to implement of sustainable strategy.

2.1.2 Board of Directors

The composition of Directors is stipulated in the "[Corporate Governance Practice Principles](#)" of the Company, in consideration of diversification and the operation, type of business activities, and demands of development, the properly diversified policies are provided for the major two phases including but not limited to essential conditions and value (in gender, age, nationality, culture, etc.) and professional knowledge and skills (e.g. law, accounting, industry, finance, marketing, technology, etc.), and they generally possess the knowledge, skills and competence necessary for practicing their jobs.

The election of directors at eMemory Technology follows a candidate nomination system in accordance with the "[Rules for Election of Directors](#)". The current Board of Directors comprises members with diverse professional backgrounds spanning industry, academia, medicine, and pharmaceuticals. Each director possesses extensive expertise in fields such as corporate management, leadership and strategic decision-making, industrial knowledge, academic research, and finance. Detailed information is available on the [Company's website](#). For details regarding directors holding concurrent positions within the Company or at other firms, please refer to the [eMemory 2025 Annual Report](#).

By December 31st, 2025, eMemory convened 5 Board Meetings with a 98% attendance rate among all the Directors. We had 10 directors on the Board. The proportion of Directors with employee status is 40%. There are 3 Independent Directors with 2, 2, and 10 years of service respectively on the Board, accounting for 30% of the Board. One of the Directors is female. Considering the professional background required for board members and the company's operational needs, it is currently difficult to find suitable female candidates. We will continue to seek suitable female candidates following the diversity policy set by FSC.



The Directors are encouraged to participate in annual training courses to maintain substantial industry knowledge and acquire new insights, thereby enhancing board decision-making quality and strengthening corporate governance. All directors annually complete corporate governance and professional knowledge training courses in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies" and obtain certification documents. The Directors profession enhancement status were disclosed on the [Market Observation Post System](#).

The Board of Directors of the Company has approved formulation of "[Measures for Performance Evaluation of the Board of Directors](#)" and taken the performance appraisal on an annual basis then making the appraisal result reported to the Board of Directors, which will be used as a reference for the remuneration and nomination for the renewal of respective Director. The appraisal measures include self-evaluation from the Board of Directors, self-evaluation from individual members of the Board of Directors, self-evaluation from the Functional Committee, and others. The evaluation results are revealed before the Board Meeting of the first quarter each year. For the results, please refer to the [eMemory 2025 Annual Report](#) for more details.

The recusal for Directors' interest conflict is defined in the "[Rules of Procedure for Board of Directors Meetings](#)", that the Director him/herself or the corporate he/she represents for has a stake in the matter under discussion at the meeting where there is a likelihood that the interests of the Company would be prejudiced, may state opinions or answer the inquiry but not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The Board Meeting should be convened quarterly.

Temporary Board Meetings could be convened when needed. Related departments are requested to prepare meeting agenda and documents/information and deliver related information when informing the attendees. Please refer to [eMemory website](#) for more details.

2.1.3 Audit Committee

The main purpose of the Audit Committee is to assist the Board in performing the supervision of the quality and faith of execution regarding accounting, auditing, financial reporting, and the overall financial control of eMemory. The Committee is composed of all independent directors, each of whom possesses professional backgrounds in industry and academia. Their collective expertise spans corporate management, leadership, strategic decision-making, industrial knowledge, academic research, and finance and accounting. For more details, please visit the Company's official website.

The Committee must have at least three members, including one convener. At least one member is required to have professional expertise in accounting or finance. A total of 5 Audit Committee meetings were held in 2025 with a 100% attendance rate of the committee members.

2.1.4 Remuneration Committee

The Remuneration Committee of eMemory takes charge of assisting the Board in executing and assessing the remuneration and welfare policies of the company, and the remuneration of Directors and managers. Adhering to the principles of independence and professionalism, the Remuneration Committee conducts rigorous assessments of the remuneration policies and systems for Directors and managers and provides recommendations to the Board. The Committee's Organizational Charter is available on the [company website](#), ensuring full independence and transparency in our remuneration practices.

The committee members are appointed by the Board, composed of at least one Independent Director. The Remuneration Committee consists of 3 Independent Directors, with one as the convener. A total of 2 Remuneration Committee meetings were held in 2025 with a 100% attendance rate of the committee members.

2.1.4.1 Director Remuneration Policy

It is stipulated in Article 25 of Articles of Incorporation that no more than 2% of the annual profit shall be distributed to Directors as compensation for the year. The remuneration for individual Directors is allocated based on a weighted distribution principle, considering both the company's operational performance and the level of each Director's involvement in daily operations to ensure reasonable compensation.

The distribution plan for Director remuneration must be approved by a resolution of the Board of Directors before implementation. This ensures a reasonable link between remuneration, overall operational performance, and the actual level of involvement of each director, thereby implementing the company's accountability mechanism.

In 2025, eMemory achieved strong operational performance. Both independent directors and general directors received the remuneration allocation. Independent directors receive additional "fixed compensation" monthly along with the "functional committee compensation" based on their specific responsibilities and duties.

For further information regarding meetings of the Board of Directors, the Audit Committee, the Remuneration Committee and the attendance rate of each member, remuneration for general and independent company directors, please refer to the [Company's 2025 Annual Report](#).

2.1.5 Management Performance

Throughout 2025, while the global semiconductor industry remained in a period of significant uncertainty, eMemory demonstrated robust achievements across operational results, technology deployment, and organizational efficiency, establishing a more solid foundation for its next phase of growth. The 2025 consolidated revenue reached a record high of NT\$3,849,053 thousand, a 6.7% YoY growth. The royalty revenue contributed 67.5%, a 5.1% YoY growth. The licensing revenue contributed 32.5%, a 10.4% YoY growth. In 2025, sustaining record growth despite currency headwinds demonstrated the company's long-term competitiveness in technology deployment, application expansion, and customer collaboration. Net earnings per share reached a historic high of NT\$25.60, representing a 4.2% YoY growth.

Amid global geopolitical turmoil, eMemory upholds the spirit of sustainable management and provides reasonable compensation to managements considering the company's overall operating performance and business conditions. Please refer to "[4.3.1 Salary and Compensation](#)" for more details.

Unit : NT\$ thousands

4,500,000

4,000,000

3,500,000

3,000,000

2,500,000

2,000,000

1,500,000

1,000,000

500,000

-

2023

2024

2025

Licensing Royalty EPS

Unit : NT\$

30

25

20

15

10

5

0

2,124,487

2,471,959

2,597,277

925,838

1,134,009

1,251,776

19.76

24.57

25.60

	Annual	2023	2024	2025
Generated Direct Economic Value	Revenue	3,050,325	3,605,968	3,849,053
Allocated Economic Value	Employees' compensation	302,977	389,033	408,883
	Remuneration of directors	30,298	38,903	40,888
	Business income tax	288,335	332,375	365,917
	Shareholder dividends-earnings(cash)	1,306,409	1,642,608	1,531,073
	Shareholder dividends-capital surplus(cash)	0	0	0
Retained Economic Value*		156,248	179,650	387,540

*Note: Retained Economic Value=Generated Direct Economic Value-Allocated Economic Value

Unit : NT\$ thousands

2.2 Internal Audit

The Internal Audit (IA) is an independent unit and directly under the Board of Directors. In addition to regularly compiling the results of the internal audit program and reporting them to the Board of Directors and the Audit Committee at their regular meetings, IA also performs ad hoc audits on an as-needed basis, considering the company's operations and risk requirements, to strengthen internal controls and identify emerging risks promptly. A dedicated auditor is staffed for the IA and required to undergo continuous training each year to improve their professional knowledge and skills.

A dedicated auditor is staffed for the IA and required to undergo continuous professional training each year to improve their professional knowledge, skills, and maintain the quality of their functions. The internal audit follows the annual audit program approved by the Board of Directors and supervises each department and subsidiary to conduct internal control self-assessment. The internal audit supervisor consolidates the audit results and the self-assessment findings as the basis for reporting to the Board of Directors and the President on the effectiveness of the internal control system's operation.

The 2025 audit program and internal control self-assessment have been completed as scheduled, with no irregularities found.



2.3 Integrity and Ethics

Integrity and Ethics Policy

Business engagements based on the principles

Education and Training

Advocate the importance of integrity and ethics

Risk Assessment

Conducts corruption risk assessments regularly

Reporting and Transparency

Clearly aware of the relevant integrity management policies



Prevent Breaches of Ethical Conduct

Implement measures to prevent corruption and fraud

Regulatory Compliance

Ensure compliance with all relevant laws and regulations

Internal Audit

Ensures all activities adhere to established standards

2.3.1 Integrity Ethics Goals and Strategies

eMemory engages in business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement ethical corporate management, we have established the "[Ethical Corporate Management Practice Principles](#)." As resolved in the Board meeting on October 24, 2023, the Company elevated its dedicated unit for ethical management to the Sustainable Management Committee, and this information is disclosed on the official website.

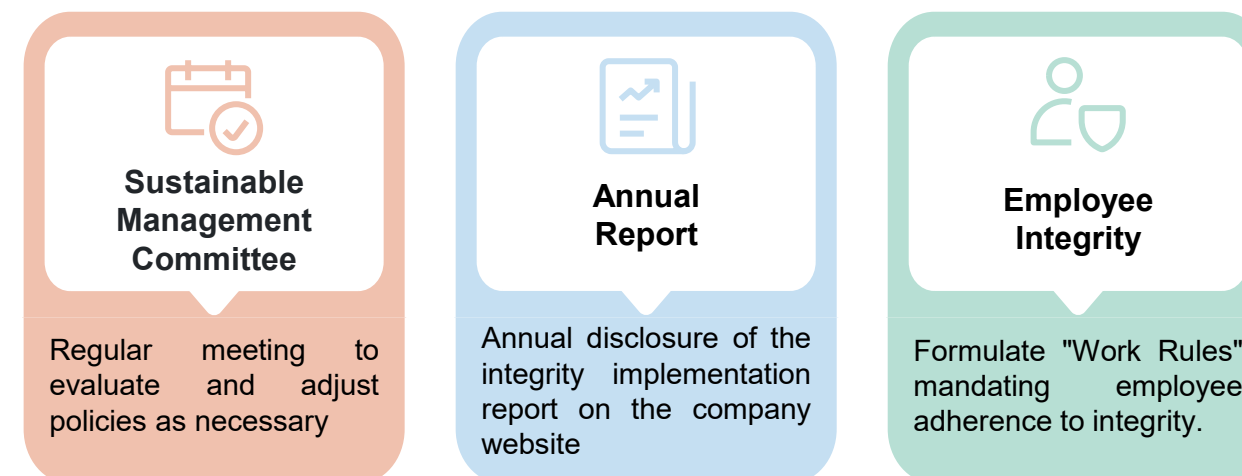
The "[Ethical Corporate Management Practice Principles](#)" actively prevent dishonest behaviors—such as bribery, corruption, fraud, intellectual property infringement, insider trading, and engaging in illegal activities. The principles strictly prohibit directors, managers, and employees from providing or accepting improper benefits, including but not limited to kickbacks and facilitation payments, or breaching their fiduciary duties. Furthermore, it is explicitly stated that providing political contributions is prohibited.

2.3.2 Integrity and Ethics Policy

eMemory places great emphasis on the implementation of integrity and information security among all employees and business-related personnel. The Company's code of conduct explicitly defines acceptable behaviors and incorporates anti-corruption policies to demonstrate its commitment to ethical management. Furthermore, our "Work Rules" require all employees to be honest and upright in their words and deeds to ensure personal interests do not compromise the rights and interests of the Company.

In addition to continuously promoting and overseeing the company's ethical corporate management and professional ethics, the Sustainable Management Committee convenes regularly scheduled meetings to review the implementation status and make timely adjustments if needed. The committee

issues an annual integrity implementation report, which is publicly available on the [company's website](#). The Chairman of the Sustainable Management Committee also reports the implementation status of ethical management and professional ethics to the Board of Directors annually.



2.3.3 Regulatory Compliance

eMemory is committed to compliance with local and global regulations. The legal department constantly monitors relevant information and regularly confirms and sends legal updates. This allows business units to timely mark the corresponding Entity Lists in the internal management system to ensure that all transaction parties comply with regulatory requirements.

The Legal Department also periodically consolidates the latest Taiwanese and international legal developments for internal dissemination. If new or amended regulations lead to changes in the company's compliance obligations, the Legal Department initiates specialized research into the legal details and their specific impact on the company. Findings are then reported to the relevant departments to facilitate operational adjustments and ensure ongoing regulatory compliance.

During the reporting period, the company was not involved in any litigation related to anti-competitive behavior, antitrust or monopoly laws.

2.3.4 Integrity / Ethics Management Results

2.3.4.1 Corruption Risk Assessment

To prevent corruption, eMemory conducts corruption risk assessments regularly. Since procurements are centralized, the scope of the assessment is the Jhubei Office in Taiwan. By identifying and evaluating the possibility and impact of bribery in business operations, preventive measures are designed for medium- and high-risk items.

In response to rising cybersecurity awareness, cybersecurity personnel have been included as subjects of the corruption risk assessment this year, with potential risks analyzed based on their hazardous consequences. Senior management executives evaluated these as medium-risk events. The assessment identified a total of 9 low-risk and 6 medium-risk events, with a questionnaire response rate of 100%.

To prevent the occurrence of medium-risk events, eMemory implements effective controls through the following measures:

- The Company has established clear business pricing and approval authorities, with anti-bribery and conflict of interest policies explicitly defined in the "Ethical Corporate Management Practice Principles." Furthermore, internal control procedures are used to periodically conduct product price analysis to strengthen management and oversight mechanisms.
- The ISO 27001 Information Security Management System has been implemented and certified.
- Information security-related courses are regularly conducted to promote cybersecurity awareness and strengthen the concept of information security among employees.

- Ensure that organizational personnel and confidential information are appropriately protected to prevent incidents from happening.



2.3.4.2 Education and Training

eMemory provides a series of training courses to ensure all employees are aware of the importance of integrity and ethical management and will practice them fully during daily business.

The "Insider Trading" course propagates the inhibition of making use of undisclosed information to conduct insider trading and disclosure to others.

Starting from 2023, eMemory has expanded its mandatory training to include not only full-time staff but also contract employees and interns. All personnel are required to complete the "Integrity and Anti-Corruption" training program periodically. This initiative aims to comprehensively strengthen ethical awareness, implement integrity management policies, and proactively prevent corrupt practices. In 2025, a total of 36 new hires (including contract employees and interns) participated in this training, accounting for a total of 9 training hours.

To uphold the highest standards of professional ethics, eMemory mandates an annual reading and sign-off of the "Code of Integrity Management and Professional Ethics" by all employees. This code explicitly covers anti-corruption issues. Through this annual retraining and formal commitment mechanism, the Company ensures that every employee is not only well-versed in but also committed to following eMemory's integrity standards, thereby embedding anti-corruption management into the institutional framework.

2.3.4.3 Internal Audit

In accordance with the "[Ethical Corporate Management Practice Principles](#)", the Audit Office annually identifies and assesses risks related to various internal control operations, formulating an annual audit plan and conducting auditing accordingly. Through these internal audits, the Audit Office confirms that personnel in all relevant positions have followed integrity standards during business processes, with no findings of fraud, conflicts of interest, or other improper behaviors.

The audit results are regularly reported to the Board of Directors and the Audit Committee to ensure the transparency and monitorable effectiveness of ethical management policies, thereby strengthening corporate governance and internal control quality. Through continuous assessment and tracking, eMemory ensures that the "Ethical Corporate Management Practice Principles" remain effective within organizational operations.

Under the "[Ethical Corporate Management Practice Principles](#)" which clearly prohibits various unethical business activities, eMemory was not found to directly or indirectly provide, accept, promise or request any improper benefits in 2025, or engage in other violations of integrity, illegal activities, or breach of fiduciary duties. Furthermore, the Company was not involved in any litigation related to anti-competitive, anti-trust, and monopoly laws.

The 2025 "[Ethical Corporate Management Implementation Report](#)" has been publicly disclosed on the company's website. Through internal education, training, and publicity, internal and external personnel are clearly aware of eMemory's relevant policies on integrity management.

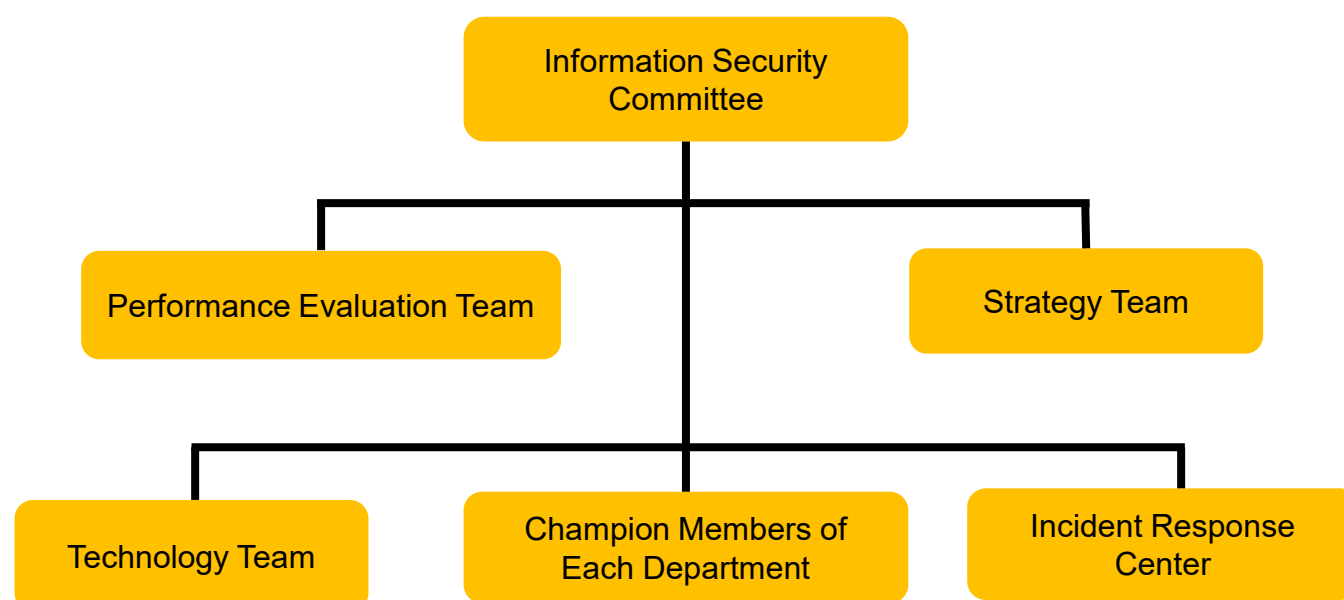
2.4 Cyber Security Management

2.4.1 Cyber Security Goals and Strategies

eMemory spares no efforts to ensure the effectiveness and continuity of our information business operations and protect the confidentiality, integrity, and availability of its information assets.

The Information Security Committee was established in 2013 to improve information security management. The President serves as the chairman of the committee while the top-level executives are the committee members. Under the governance of the Information Security Committee, there are the InfoSec Strategy Team, InfoSec Performance Evaluation Team, InfoSec Technology Team, and InfoSec Incident Response Center which are responsible for planning and executing information security operations.

Information Security Committee Structure



2.4.2 Information Security Policy

eMemory introduced the ISO 27001 information security management system in 2022 and established an information security management structure that complies with international standards. Based on the PDCA (Plan-Do-Check-Act) cyclic management process, we adopt the principle of step-by-step and continuous improvement to maintain the confidentiality, integrity, and availability of information assets, to ensure the effectiveness and continuity of the company's information and communication operations and better protect the privacy and data security of stakeholders, building eMemory into a more sustainable enterprise with information security resilience. The relevant policy is publicly disclosed on [the company's website](#).

In 2025, eMemory successfully passed the certification for the new ISO 27001:2022 standard and continues to undergo regular third-party audits to maintain the validity of the certificate. To implement the ISMS and a culture of information security, company has formulated specific implementations for the four major information security management dimensions: "Personnel Management," "Device Control," "Access Control," and "Data and Asset Control." At the same time, relevant laws and regulations, customer audits, third-party audits and feedback collected from stakeholders serve as the basis for our practical operations.

As for the employees, the company has planned a series of courses, including information security-related and security awareness courses, to strengthen employees' information security awareness.

2.4.3 Business Continuity and Issue Handling

eMemory has established “Information Security Risk Assessment Procedure” and “Business Continuity Management Procedure” to determine the risk level of information assets and the operational continuity level of critical business processes, including the maximum tolerable period of disruption (MTPD), recovery time objective (RTO), and recovery point objective (RPO) based on assets’ impact and likelihood of occurrence.

We conduct at least one Operational Continuity Exercise (OCE) per year to ensure employee safety and a prompt resumption of normal business operations shall critical operations are interrupted by major incidents and disasters.

eMemory has established an “Information Security Incident Management Procedure” information security incident handling and reporting mechanism to prevent future reoccurrence. No significant information security incidents occurred at eMemory in 2025.

2.4.4 Management and Implementation Result

The Information Security Committee reports to the Chairman every year on the plans and results of the annual information security promotion work. The Audit Office also conducts an annual review of the information security management operations and reports the review results to the Board of Directors.

In 2025, eMemory found no major abnormal incidents such as information security violations or customer information leakage have occurred, and no major deficiencies in the results of information security-related audits, indicating the effectiveness and reliability of this management mechanism.

A comprehensive summary of these strategic objectives and the specific 2025 implementation outcomes is presented in the "[eMemory Information Security Management and Implementation Result](#)" table on the following page.

eMemory Information Security Management and Implementation Result

Type	Items	Purpose	2025 Implementation Results
Personnel Management	- Information security training - Information security drills	To strengthen employees' information security awareness	- Conducted "Information Environment and Security Awareness" training for all new hires - Completed the "Information Security Policy Promotion and Information Security Awareness Course" educational training for all employees - Phishing test drills twice a year, and education and training for colleagues who fail the test - Established and periodically updated Information Security Management System (ISMS) policies and procedures
Device Control	- Endpoint device protection - Vulnerability management - Untrusted device blocking	To improve network security, prevents malware and phishing emails, and prevents data leakage	- Equip computers with endpoint control and anti-virus software protection - The server has managed detection and response (MDR) services, anti-virus software and other protection capabilities - Set up system health monitoring to ensure the system's availability and timely detection of abnormalities. - Proactively perform periodic vulnerability scans; repair and track each issues - Enable network access control mechanisms to only allow compliant devices to access the network - Implemented advanced remote access systems to enhance connection security - Enabled Anti-DDoS and DNS protection mechanisms to ensure service continuity
Access Control	- Account life cycle management - Administrator behavior monitor	To prevent credential theft and avoid permission inconsistencies	- Deployed Multi-Factor Authentication (MFA) mechanisms - Regular review of privileged accounts, user accounts and permissions - Analyze administrator behavior logs to proactively discover abnormal behaviors - Introduced a centralized management mechanism for administrator accounts and enforced regular password rotations
Data and Asset Control	- Data protection - Remote backup	To avoid data loss and leakage	- Performed regular information asset inventory and risk assessments - Encryption protection mechanism for important documents - Build an encrypted external data transmission channel - Core system cloud backup mechanism

2.4.5 Personal Data Protection

eMemory deeply recognizes the critical importance of personal data protection in maintaining partner trust and corporate integrity. As a professional silicon intellectual property (IP) provider, while the Company's business model does not involve the sale of physical products, we place high priority on all aspects of personal privacy encountered during our operations.

2.4.5.1 Personal Data Protection Strategy and Policy

To implement privacy protection, eMemory has established a cross-departmental "Personal Data Protection Management Executive Team," which serves as the designated department responsible for privacy issues. This team is tasked with formulating policies, identifying potential privacy risks, ensuring compliance supervision, and handling personal data-related cases.

The privacy policy applies to the entire operations, including suppliers and stakeholders. It is fully disclosed on both internal and external websites, ensuring that the company has measures in place to ensure effective implementation of its privacy policy. By transforming privacy awareness into corporate culture, the privacy policy system is deeply embedded in the group-wide risk and compliance management system and daily operations.

2.4.5.2 Education, Training, and Awareness

The Company is committed to building a comprehensive privacy protection culture. All new employees of the group (including interns and contractors) are required to complete a mandatory "Personal Data Protection Act Advocacy" course upon joining.

We emphasize that any personnel handling personal data must sign a non-disclosure agreement (NDA) to fulfill their confidentiality obligations.

Furthermore, the Company maintains a zero-tolerance policy, stating that disciplinary actions will be taken in case of a breach or illegal use obligations. Furthermore, the Company maintains a zero-tolerance policy, stating that disciplinary actions will be taken in case of a breach or illegal use of personal data. Through diverse initiatives that promote the importance of data protection, we have seen growing awareness of privacy defense and stronger individual responsibility among members. In 2025, the cumulative training time for this course reached 15 hours.



2.4.5.3 Management System and Implementation Results

eMemory has established a comprehensive data management process, treating personal data as a core information asset to ensure the rights of data subjects (including employees, customers, and partners) are fully protected. The Company informs its stakeholders regarding privacy protection issues by conducting regular annual personal data asset inventories to rigorously verify the nature of information captured (data categories), its intended use, and storage locations to clarify how the information is protected.

The results of the 2025 inventory indicated that all personal data collection complied with specific purposes, with no significant anomalies. Under the implementation of this management system, the Company provides transparent and effective channels for requesting access to data, correcting or deleting data, and exercising other decisions on how private data is processed. In 2025, there were no complaints received regarding privacy infringement or data loss, and no major data breach incidents occurred, ensuring the compliance and security of data processing.

2.4.5.4 Audit System and Continuous Improvement

The Internal Audit Office identifies and assesses privacy risks within internal control processes based on the "Personal Data File Security Maintenance Implementation Plan." The Office conducts internal audits to comply with the privacy policy outlined in the document and plans annual audits accordingly.

These internal audit procedures ensure that all personnel follow relevant laws and internal regulations during business execution. Furthermore, the Company may conduct third-party audits to access actual compliance to privacy policies, when necessary, to verify the system's robustness. Audit results are reported regularly to the Board of Directors and the Audit Committee. Through continuous monitoring and refinement, the Company enhances the integrity of its privacy protection framework and ensures the effective operation of the management system.

2.4.6 AI Governance

eMemory is committed to driving R&D innovation through Artificial Intelligence (AI) technology. While advancing technological progress, we uphold "Responsible AI" as our core governance principle. We have established a management framework encompassing respecting data privacy in the use and development of AI and protecting the cybersecurity of systems in the use and development of AI, ensuring that the application of AI technology aligns with the objectives of ethical operations and sustainable development.



Regarding environmental management, eMemory extends the spirit of sustainability to the digital R&D field. By optimizing server loads and integrating the company's adoption of renewable energy, we strive to require our AI data centers and models to have a low ecological footprint. This continuously optimizing the flow and mechanism of AI applications, we can better ensure that AI implementations achieve a balance between technical performance, user rights, and environmental friendliness, fulfilling our commitment to responsible technology.

2.4.6.1 Governance Framework and Information Security

In terms of governance structure, eMemory operates its AI system development and maintenance based on the ISO 27001 Information Security Management System (ISMS). This ensures that technological R&D and cybersecurity defense progress in tandem. We implement data protection through encryption technology, secure coding standards, and regular vulnerability scans. Furthermore, the Company enforces limiting access to sensitive AI capabilities and technologies, ensuring that only authorized personnel can access them to mitigate the risk of misuse or unauthorized exploitation.

2.4.6.2 Oversight Mechanisms

To ensure that AI outputs meet ethical standards, eMemory insists on keeping humans “in the loop” for critical decisions. All AI tools are managed and supervised by professional personnel during the development phase to prevent systems from making high-risk decisions without human intervention.

To implement fairness management, we utilize Retrieval-Augmented Generation (RAG) technology to continuously optimize our models. We are dedicated to avoiding potential bias in the use and development of AI and conduct regular assessments of deployed AI models for fairness/bias. This mechanism ensures that AI serves as an auxiliary tool to enhance R&D energy, rather than a decision-making entity that replaces human judgment. Additionally, the Company pledges not to use or deploy AI systems that engage in manipulative behavior, exploitation of vulnerabilities, social scoring, or unauthorized biometric surveillance.

2.4.6.3 Transparency and Accountability

eMemory places high importance on ensuring transparency of AI systems and the explainability of AI-generated results. We define clear boundaries for what the AI can and cannot do, explicitly disclosing the functional scope and limitations of each tool. We also provide necessary accuracy reminders and ensure the distinct labeling of AI-generated content, allowing users to clearly identify when they are interacting with AI, thereby maintaining user trust.

To establish clear accountability for outcomes produced by AI models and tools, the system includes a comprehensive log retention mechanism to ensure that AI behavior is highly traceable. Furthermore, we have established an intuitive real-time scoring and feedback function, which serves as an appealing process for users to contest an AI decision or outcome. This empowers users to question or correct outputs, enabling the technical team to precisely detect and correct any drift or degradation of AI models over time.

2.5 Risk Management

To ensure the implementation of the sustainability strategy, the President convenes the Sustainable Management Committee Meeting quarterly and reviews the issues related to the environment, society, and corporate governance that concern the stakeholders. According to the principle of double materiality, the relevant strategies and measures are identified and reviewed in consideration of the risks related to the company's operations.

For the organizational structure of the company's risk management and related information, please refer to the [Company's 2025 annual report](#). The tables below details the risk management strategies and measures.

Material Topics	Negative Impacts / Corresponding Risks	Positive Impacts / Potential Opportunities	Our Approach
Product Quality and Safety	Product quality does not meet the requirements	Enhance technological leadership and customer trust, thereby increasing IP licensing competitiveness	Control the IP design process in accordance with ISO 9001 and continuously improve the process to enhance product quality and ensure that the products meet customer and industry standards.
Technology, Research, and Innovation	Research and development do not fit customer needs	Develop low-power, high-performance IP to meet supply chain needs and generate new revenue	Research and develop products and applications that meet the technology, market needs, and applications through market research, plan deployment to the advanced manufacturing processes of major foundries.
Information Security Management	Data breaches to cause damages to the company and customers	Establish a security collaboration benchmark through comprehensive protection mechanisms and ISO 27001 certification to attract customers with high security requirements	Secure the information assets of the customers and the company by following the framework of ISO 27001.
Talent Attraction and Retention	Difficulties in attracting top-tier talent and maintaining long-term employee retention	Enhance employer brand image to attract top global R&D talent and strengthen innovation momentum	Provide compensation package better than the industries and are committed to creating a friendly workplace environment and a pleasant corporate culture.
Integrity Management	Management or employees violate company's integrity and have unethical behavior	Cultivate a clean corporate culture, reduce compliance costs, and boost long-term investor confidence	The handling procedures and penalty system for inhibiting the Director, manager, employee, etc. providing or accepting improper benefits are clearly defined in the "Ethical Corporate Management Practice Principles". Unethical behaviors are also strictly prohibited. The principles are applied to all including the subsidiaries
Regulatory Compliance	Company does not operate in compliant with legal regulations	Strengthen compliance resilience to ensure local and global regulatory compliance and mitigate operational risks	Comply with government regulations and establish related policies and measures to prevent impacts on operation and financial performance

eMemory Climate Change Management Structure

To address the potential operational impacts of climate change, eMemory consistently identifies climate-related risks and opportunities across the value chain and develops strategic response measures. These efforts are conducted in accordance with IFRS S2 "Climate-related Disclosures" and the TCFD (Task Force on Climate-related Financial Disclosures) framework. The scope of this reporting is aligned with the consolidated financial statements, demonstrating eMemory's robust governance and strategic commitment to climate action.

Area	Our Approach
Governance	eMemory has established the "Sustainable Development Practice Principles" and appointed the Sustainable Management Committee as the dedicated unit for leading sustainable business development. The President reports on the Company's sustainable development implementation and progress to the Board of Directors annually. To ensure thorough implementation of sustainable strategy, the President convenes the Sustainable Management Committee Meeting quarterly and reviews the issues related to the environment, society, and corporate governance which are concerned by stakeholders. In consideration of the double materiality principle, we also establish risk assessments related to the business operation and propose related policies and measures.
Strategy	To face climate-related risks and opportunities, eMemory establishes the "Sustainable Operation Procedure" to internalize corporate social responsibility in our operating strategy and management. It demonstrates our determination on implementing sustainable development in the long run. The key measures are as follows: • GHG Emissions: Based on the scenario analysis of achieving Net Zero by 2050 to formulate carbon reduction targets, we are committed to increasing efficiency in energy consumption and planning to adopt renewable energy to decrease GHG emissions during operation. • Climate Risks: Strengthen strategies to respond to climate-change-related risks and create corresponding competitive advantages. • Clean Technology: Through innovative product development, customers can decrease production costs and shorten development time, which allows them to decrease carbon emissions and achieve sustainability. • Environmental Compliance: Comply with environmental protection regulations, laws and other requirements.
Risk Management	By conducting risk assessment regarding market, policies and legal, technology, reputation, acute and chronic effects, eMemory evaluates risks and opportunities related to climate change and develops corresponding methods to minimize potential impacts.
Metrics and Targets	A. eMemory annually passes the ISO 14064-1:2018 verification and continuously ensures the validity of the certificate. We review organizational emissions each year to monitor performance against reduction targets. B. The company commits to carbon reduction based on the principles of the Science Based Targets initiative (SBTi), aiming to achieve a 25% reduction from the base year by 2030 and reaching the major milestone of Net Zero emissions by 2050.

Climate Change Risks and Our Approach

In response to the impact of climate change risks, eMemory has identified transformation risks, physical risks and opportunity categories based on the IFRS S2 and TCFD structure and the company's business characteristics on climate risk-related issues and formulated relevant response measures and strategies.

Risk Category	Aspect	Climate issue	Potential impact on operations and finances	Time Frame	Identification Level	Management Measures and Indicators
Transition risks	Market	Customers demand low-carbon strategies to align with trends	- Foundries have been asked to increase green power procurement - Customers and foundries are gradually required to implement low-carbon strategies. If the company fails to implement them, it may lead to a bad impression	Short, medium term	Low	- Renewable Energy Management: Purchased Renewable Energy Certificates (RECs), totaling 999 certificates in 2025. We have completed a 10-year green power purchase agreement (PPA); in 2025, green power accounted for approximately 27% of total electricity consumption, successfully surpassing the annual target of 22%. - Implement effective actions and education training to provide targeted solutions for energy saving and carbon reduction. - Continue to promote data cloudification to reduce equipment energy consumption and maintenance costs.
	Policy and Legal	Green energy policy	- Taiwan regulations require the expansion of renewable energy sources or the payment of fees, resulting in an increase in electricity prices - Insufficient green energy results in the inability to purchase sufficient green power, which affects customers' perception of the company and their cooperative relationship	Medium, long term	Medium	

Climate Change Risks and Our Approach

Risk Category	Aspect	Climate issue	Potential impact on operations and finances	Time Frame	Identification Level	Management Measures and Indicators
Transition risks	Reputation	Impact on corporate reputation	- Failure to comply with policies, regulations or the goals of international climate change action initiatives, resulting in negative news for the company - When stakeholders raise ESG-related proposals, the company can only respond passively or be unable to respond	Medium term	Low	Explain or clarify reports and take specific actions to comply with policies, regulations or international goals related to climate change.
Physical risks	Chronic	Extreme climate - Strong typhoon/extreme rainfall - Drought	- The intensity and frequency of natural disasters such as typhoons and rain have increased, causing employees to be unable to go to work - When water conditions turn to orange light (water restriction 15%) or above, tap water supply is reduced daily. Water restriction causes suppliers to be unable to produce and deliver goods	Long term	Low	- Establish a water contingency plan - Continue to pay attention to and supervise the government's ability to strengthen cross-regional water resource dispatching. - Monitor whether the water shortage trend in the foundry affects production. - Establish an instant remote office system.

Climate Change Opportunities and Our Approach

O p p o r t u n i t i e s	Aspect	Climate issue	Potential impact on operations and finances	Time Frame	Identification Level	Management Measures and Indicators
	Markets, Products, and Services	Develop low-carbon products and services	Increase advanced process and low-power IP licensing, driving revenue growth	Short, medium term	Medium	Low-Power and Low-Carbon Product Development: - Develop IP specifications with low-power operation and process shrink design. - Assist customers in reducing carbon emissions of their end products.
	Markets	GHG emission reduction	Build environmentally friendly partnerships with customers and enhance brand value	Medium, long term	Low	1. Actively respond to customers' low-carbon strategies; eMemory passed the ISO 14064-1 GHG inventory verification for the first time in 2023 (for 2022 data). 2. Set carbon reduction goals and policies and continuously ensure the validity of certificates.
	Markets	Supply chain management plan	Reduce supply chain risks caused by climate issues and ensure stability of royalty income	Medium, long term	Low	1. Supplier Management: Issue annual supplier ESG self-assessment forms for evaluation; conduct documentary audits and on-site inspections of key suppliers. 2. Green Procurement: Prioritize the purchase of equipment with environmental labels and energy-saving certifications.

2.6 Stakeholder Management

The Sustainability Committee of eMemory has established a major issue identification process for the company's sustainable development in accordance with the GRI Guidelines (Global Reporting Initiative Standards), and defined five categories of major stakeholders including employees, shareholders/investors, customers, suppliers, and the government. In order to establish a solid and mutually trusting relationship with stakeholders and achieve effective communication, the company fully understands and analyzes issues of concern to stakeholders through multiple communication channels and actively provides feedback and suggestions.

eMemory has established a dedicated [Stakeholder Section](#) on our official website and a Suggestion Box on our intranet. We have also publicized [contact information](#) for designated windows, along with an independent email address, hotline, and [formal grievance procedures](#). These channels provide internal and external stakeholders with robust platforms for feedback, communication, and the reporting or disclosure of unethical conduct or illegal activities.

Stakeholder Identification and Communication Channels					
Stakeholders	Importance	Communication Channel	Frequency	Issues	Results
Employees	Employees are the most important asset of eMemory. With continuous innovation and efforts in IP design, eMemory has become a global technology leader.	• Performance assessment	Semi-annually	- Ethics and regulatory compliance - Talent attraction and retention - Talent cultivation and development	2 performance assessment 8,298.7 hours of employee training
		- President's mailbox - Employee Feedback mailbox	24/7		0 complaint case 1 employee feedback
		• Quarterly Employee Meetings	Quarterly		• 4 quarterly meeting
		• Labor-management Meetings	Quarterly		• 4 labor-management meetings
		• Employee Satisfaction Survey	Semi-annually		- Annual health checkup satisfaction survey - Annual benefits satisfaction survey

Stakeholder Identification and Communication Channels

Stakeholders	Importance	Communication Channel	Frequency	Issues	Results
Shareholders and Investors	Shareholders and investors are the driving force behind eMemory. Through capital investment and participation in corporate governance, our shareholders and investors help us go further on the road to sustainable development.	• Annual general shareholder's meeting	Annually	• Corporate governance	• Annual general shareholder's meeting • Quarterly investor conferences • Attended 20 external investor conferences • 78 investor meetings (Individual) • Selected as "MSCI Taiwan Index" constituents
		• Quarterly investor conferences	Quarterly	• Ethics and regulatory compliance	
		• Investor meetings	According to demands	• Customers and services	
		• Investor relations contact	Any time	• Technology development • Financial performance • Stock price • ESG execution	
Customers	Customers are our best strategic partners. Adhering the customer-oriented spirit, eMemory develops various IPs and provides professional services to assist our customers in successful product development.	• Designated customer service team	Daily	• Technology innovation	• The average customer satisfaction score was 95.02 out of 100 in 2025 • Received TSMC's IP Partner Award for 16 consecutive years
		• Customer complaint channels	Daily	• Customer service	
		• Customer satisfaction survey	Annually	• Brand value • Information confidentiality	
Suppliers	Suppliers are eMemory's crucial partners, providing us with excellent products and support. Because of the close collaboration with our suppliers, our IPs can be evaluated and pass various verification tests on schedule.	• Supplier Audit	Annually	• Supply chain sustainability management	• Distributed 28 "Supplier Checking List" with 100% response rate
		• Reporting Mailbox	Daily		

Stakeholder Identification and Communication Channels

Stakeholders	Importance	Communication Channel	Frequency	Issues	Results
Government	The government is the bridge for eMemory to enter the stock exchange market. Investors around the world can learn about us through the platforms built by the government.	• MOPS	Any time	- Regulatory compliance - Corporate governance	- Ranked as top 20% in the corporate governance evaluation system - Selected as "TPEX Corporate Governance Index", "TPEX 50 Index", "TPEX 200 Index", "TPEX Compensation Index", "TPEX RGA Quality 50 Index", "TPEX Semiconductor Leaders Total Return Index", "TIP TPEX ESG Index", "TIP TPEX ESG Growth Total Return Index", "TPEX FactSet Climate Resilience Index", "TPEX FactSet SC Climate Resilience Index" and "TIP TPEX ESG 30 Index"
		• Conferences	Non-periodic	- Corporate social responsibility - Ethics and business integrity	

Environment Sustainable

Environmental Management

Innovation Management

Patent Management

Supply Chain Management

3.1 Environmental Management

3.1.1 Environmental Management System

As a professional silicon Intellectual Property (IP) provider, eMemory's business model involves no physical production or manufacturing processes. Consequently, our operations do not involve raw material procurement or hazardous waste emissions, qualifying us as a low-pollution enterprise. While ISO 14001 environmental management system certification is not applicable to our business nature, we are dedicated to integrating environmental protection into our daily operations.

In response to global trends in energy conservation, carbon reduction, and waste minimization, our Environmental Management Policy has been approved and issued by the Chairman of the Sustainable Management Committee. This policy covers all operating sites and defines specific goals, strategies, and actions for energy, water resources, waste, and biodiversity.

Issues	Policy	Goals	Strategies & Actions
Energy & Greenhouse Gas (GHG) Management	A. Plan annual energy-saving measures, actively implement actions, and improve energy efficiency B. Strictly comply with energy regulations and prioritize the procurement of energy-saving products C. Continuously purchase renewable energy and increase its usage	A. Reduction Goal: Reduce GHG intensity by 1% annually B. Achieve 50% renewable energy usage by 2030 C. Achieve Net-Zero emissions by 2050	A. Pass ISO 14064-1 verification annually B. Expand green procurement and use GHG inventory results as a basis for equipment replacement and energy-saving opportunities C. Formulate and implement the "Renewable Energy Roadmap" long-term plan based on the 2050 Net-Zero climate scenario analysis
Water Management	A. Implement sustainable water management and transparent disclosure. B. Identify feasible water-saving measures through daily management and inspections.	Reduction Goal: Reduce water intensity by 1% annually.	Actively promote correct water usage concepts, post water-saving slogans in the workplace, and cultivate water-saving habits.
Waste Management	Strengthen waste management with a focus on reduction and effective reduction at the source.	Reduction Goal: Reduce waste intensity by 1% annually.	Continue implementing waste reduction activities and promote the electronation of office process forms.
Biodiversity Management	Commit to not conducting operations, sales, or other operational activities at or near nationally identified important biodiversity sites.	Identified as a low-risk impact area; implement according to company policy	Consider the impact of operations on ecological benefits and integrate biodiversity management into daily operations to reduce the impact on the natural environment, organisms, and humans, jointly maintaining corporate sustainability.

We integrate environmental protection into our policy formulation and daily operations. The Environmental Sustainability group periodically reviews these issues within the Sustainable Management Committee to ensure high alignment between climate actions and corporate strategy. eMemory continues to comply with relevant environmental laws and regulations, striving to achieve environmental sustainability goals through our operational activities and internal management to maintain corporate sustainable development.

3.1.2 Environmental Management and Implementation

3.1.2.1 GHG Management

In 2025, eMemory emitted a total of 1,648.926 tons of CO₂e, including 182.5609 tons of CO₂e for category 1, 1,251.7458 tons of CO₂e for category 2, 181.5088 tons of CO₂e for category 3, 0 tons of CO₂e for category 4, and 33.1102 tons of CO₂e for category 5. The company successfully passed the greenhouse gas inventory verification in June 2026.

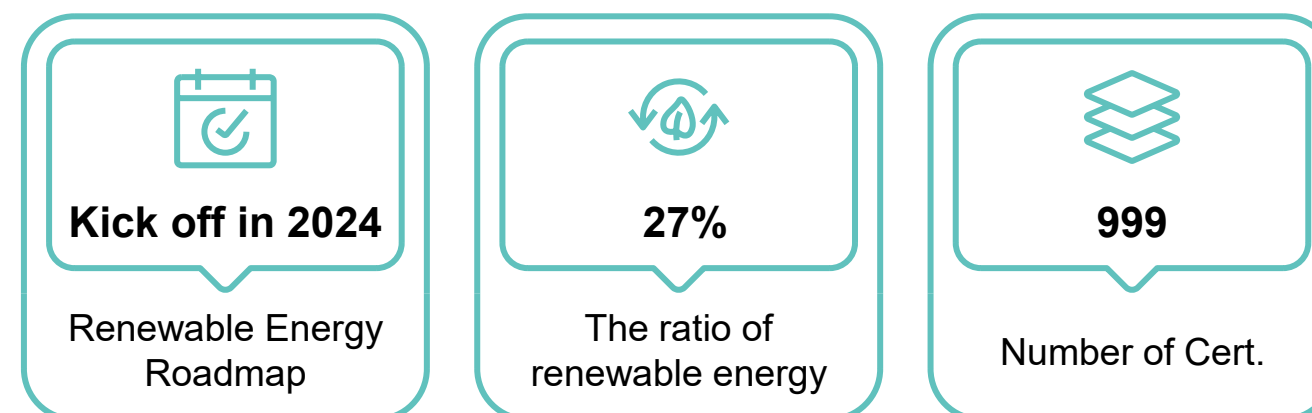
Greenhouse Gas Inventory			Unit: ton co2e/year
Year		2024	2025
Category	Category 1	178.3336	182.5609
	Category 2	1,337.0920	1,251.7458
	Category 3	158.5232	181.5088
	Category 4	0	0
	Category 5	20.7096	33.1102
Total		1,694.658	1,648.926
Intensity (tonCO ₂ e/million turnover)		0.4700	0.4284

Utilizing annual turnover as the organization-specific metric, the GHG emission intensity was calculated at 0.4284 (tons of CO₂e / million turnover), with total energy consumption reaching 12,997.8797 Gigajoules (GJ). Compared to 2024(base year), the GHG emission intensity in 2025 decreased by 9%, demonstrating our continued commitment to and compliance with eMemory's environmental management system.

3.1.2.2 Renewable Energy

To effectively reduce total carbon emissions, eMemory has purchased renewable energy in accordance with the "Renewable Energy Roadmap" since May 2024.

In 2024, renewable energy accounted for 22.8% of the company's total energy consumption, with a cumulative acquisition of 758 Renewable Energy Certificates (T-RECs). Building on this progress, the proportion of renewable energy usage rose to 27% in 2025, reaching a cumulative total of 999 certificates. These strategic actions demonstrate eMemory's commitment to achieving its short-term and long-term greenhouse gas management objectives.



3.1.2.3 Water Management

Our water consumption is for daily operations such as food services and sanitation, so the risk of operations being affected by water resources is relatively low. Our water is mainly from the Touqian River and Baoshan Reservoir in Hsinchu. eMemory's total water usage in 2025 was 5,763 m³, and the water intensity was 1.50 m³ /million-NT\$, which represents a 12% reduction comparing to 2024.

The Taiyuan Science and Technology Park where eMemory is located, has a sewage recycling device, and the recovered sewage is mainly used to irrigate the gardens around the science and technology park. The domestic wastewater is discharged to domestic sewage treatment facilities in Taiyuan Park and then released into the water without significant impact on the water quality.

Water Resource Management			
Year	2023	2024	2025
Total (m ³)	6,105.9907	6,122.0057	5,763.3448
Intensity (m ³ /million turnover)	2.0018	1.6977	1.4973

3.1.2.4 Waste Management

Because eMemory is not engaged in physical production and manufacturing, we do not emit toxic substances such as hazardous chemicals, packaging materials and electronic waste. The company's waste is mainly from domestic waste; no harmful waste is produced. The waste is divided into general garbage and recycling. The waste is collected by employees in the temporary waste storage area and transported to a qualified waste management plant.

In 2025, the total weight of domestic waste for eMemory's Zhubei Office was 16.42 metric tons. The waste intensity is 0.0043 tons /million-NT\$, which represents an 2.3% reduction comparing to 2024. The total amount of non-hazardous waste(General Waste) treated was 4.87 metric tons; the total amount of off-site transfer and disposal(Recyclable Waste) was 11.55 metric tons.

Furthermore, the company implemented a paper pulping (water-shredding) process for document destruction this year, totaling 0.98 metric tons. Within the framework of a circular economy, this process ensures that 100% of the paper resources return to the pulp and paper cycle. By transforming discarded documents into sustainable recycled paper, eMemory maximizes resource regeneration value and fulfills its commitment to closed-loop recycling.

Waste Management			
Year	2023	2024	2025
General Waste	4.565	4.863	4.870
Recyclable Waste	10.049	10.882	11.550
Total (tons/year)	14.614	15.745	16.420
Intensity (tons/million turnover)	0.0048	0.0044	0.0043

3.1.3 Supply Chain Engagement and Climate Action

eMemory recognizes that climate change is a critical challenge to global sustainable development. Consequently, we actively extend the reach of our climate actions across the entire value chain through robust supplier management measures and strategic partnerships.

The company has fostered deep-rooted awareness of climate change protection via supply chain collaborations and with leading foundry partners, including UMC and Nexchip. By closely aligning our climate strategies with downstream partners, we have not only enhanced supply chain resilience against climate risks but also demonstrated our commitment to co-building a low-carbon semiconductor value chain. This collaborative model ensures that our IP solutions meet increasingly stringent environmental sustainability standards at the manufacturing stage, thereby assisting our end-customers in achieving their own sustainability goals.

In 2025, as a dedicated supply chain partner, eMemory actively participated in two sustainability seminars, engaging in in-depth exchanges regarding carbon management, energy transition, and ESG governance. Through these seminars, we stay abreast of the latest indicator trends from domestic and international rating agencies. In turn, we have translated these insights into concrete supplier management actions, realizing our vision of mutual prosperity and sustainable growth alongside our value chain partners.

3.2 Innovation Management

eMemory adheres to the core corporate values of "responsibility", "innovation", "sustainability" and "excellence". We boast the silicon IP industry's characteristics of clean technology, without physical production and manufacturing. Hence, no hazardous chemicals and waste are emitted. Such characteristics enable eMemory to minimize impacts on the environment and have a low impact on customers' health and safety. In 2025, there were no violations of health and safety regulations on products and services.

With the advancement of the semiconductor manufacturing process and the increase of IC design complexity, silicon IPs further improve the efficiency of IC design process and shorten the development time. eMemory continues to develop new technologies toward advanced process nodes for repeated use with minimize area and power consumption.

Due to the complexity of chip design and the rapid development of various integration methods, the importance of design productivity has been highlighted. The silicon IPs developed by eMemory emphasize on repeated usage, greatly reducing product development time and hastening product launches to create a win-win and sustainable operating model with customers. In terms of the development results of the advanced process, as of 2025, we have developed and qualified silicon IPs down to the 3nm process with over 700 platforms. The total number of qualified IPs has exceeded 2,900. Chips embedded with our silicon intellectual property have lower average power consumption per million chips.

eMemory is committed to environmental protection and sustainable development while pursuing open innovation. We vow to provide the most innovative, energy-saving, and environmentally friendly product to support all applications for every customer.

3.2.1 Green Design

eMemory is committed to the development of embedded non-volatile memory IP design, focusing on the application of NeoBit, NeoFuse, NeoEE, NeoMTP and NeoFlash technologies. Once our IP is qualified, it can be used by various designs and applications so that each user enjoys the guaranteed manufacturability and functionalities without going through the stringent development process. This becomes extremely valuable when migrating the technology platform as our products are widely available across foundries and all the technology nodes. This saves time, resources and cost for the customers and the environment.

Our products intrinsically align with ESG in multiple ways. For example, IC designs with our products embedded could be configured post-production to reduce overstocking and potential waste. Customers could also adjust the parameter setting once in the field, which helps yield recovery and prolong the IC's lifespan against aging.

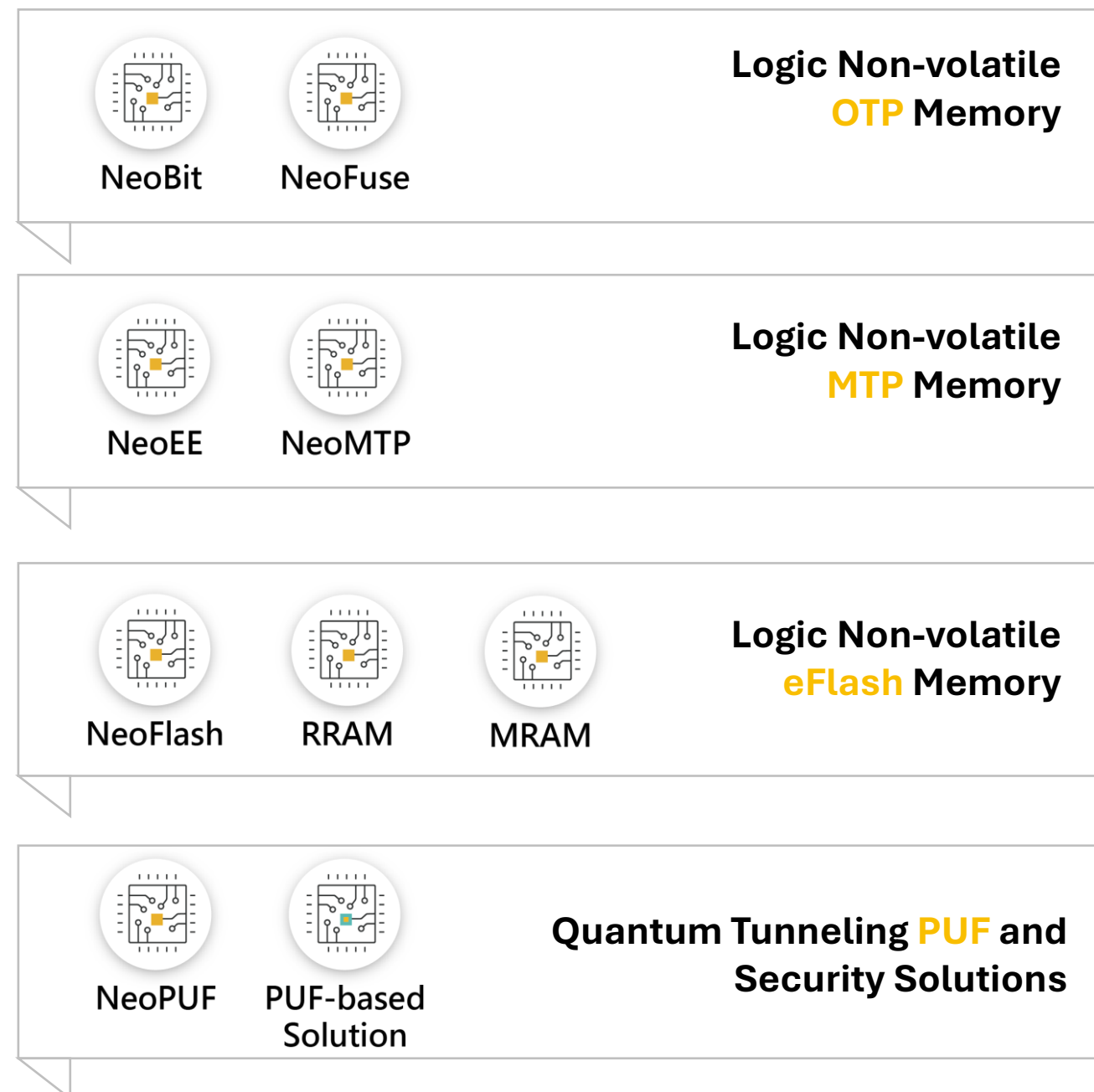
We have established a quality management system that meets international standards to ensure quality. Our technology has been successfully adopted by major foundries in process technologies from 0.5μm to 4nm for the mass production of customer products. Through the innovation of core technologies, we continue to research and develop technology to support 2nm advanced processes to further meet the needs of customers' diverse applications.

3.2.2 Product Market Development

We have introduced NeoEE, NeoFuse, NeoMTP, and NeoPUF technologies in recent years, and have been actively developing NeoFlash to diversify our offering and service.

As mentioned previously, embedding eMemory's IP can improve chip stability and yield, thereby reducing customers' resource consumption during chip manufacturing. The trimming function provided by eMemory IPs enables the chips to meet the specifications more easily, thereby reducing the cost incurred in remanufacturing.

Display driver ICs and power management ICs are currently the primary products of eMemory. In parallel, eMemory continues to develop IPs on advanced logic process technology platforms to support customers in product development planning and verification on multiple platforms. We have also deployed in emerging applications such as wearable devices, smart IoT applications, and smart automotive electronics, such as biometrics identification chips (fingerprint recognition chips), mobile DRAM, image sensor chips (CMOS Image Sensor), image signal processing chips (ISP) and integrated touch display driver chips (TDDI) to further enhance the business competitiveness of customer products. In battery-powered electronics applications, customers utilize our products to store different operating settings to reduce the power consumption of their chips and extend product lifetime.



3.2.3 Clean Technology Development Strategy

eMemory products replace traditional non-volatile memory with a more advanced component design. It is regarded as a clean technology that no additional masks and processes would be needed. To cope with the energy-saving trend in electronics, eMemory continues to develop products on the low-power (LP) green energy processes in the foundry. At the same time, eMemory extensively deploys our IPs in multiple semiconductor foundries, turning Green from responsibilities into opportunities and contributing to the environment.

Regarding our clean technology development strategy, eMemory has designated this area as a core strategic focus by consistently allocating R&D resources. eMemory continues to push our core technologies forward in advanced processes and expand into new-generation logic process technologies from 12nm to 2nm. Echoing with TSMC's "More-than-Moore" strategy, we expand into specialized process technologies with high value-add on mature nodes. We are actively developing IPs for high voltage (HV), MEMS, BCD, image sensors, analog, SOI, and other processes for specific applications. This meets the diverse customer demands and broadens the adoption of embedded non-volatile memory, providing a one-stop shopping solution for related silicon IPs.

Additionally, in emerging memory technologies, we are actively investing in R&D resources for platforms below 40nm to expand our next-generation memory silicon IP. The specific plans are as follows:

- Increase platform penetration: We actively introduce new applications in emerging fields such as autonomous driving, smart IoT, and AI.
- Expand the applications: Building on the existing OTP customer base, we explore opportunities for NeoEE and NeoMTP for more advanced products.
- Accelerate the development on advanced nodes: We actively promote NeoFuse and NeoPUF to new platforms, in cooperation with the subsidiary of PUFsecurity, for security applications.
- Continue NeoFlash development to expand to more technology platforms, and to meet the specifications for Automotive
- Actively progressing RRAM and MRAM developments with partners

3.2.4 Clean Technology Achievements

Process Innovation

eMemory continues to develop logic-compatible embedded non-volatile memory in green processes with foundries. These processes could use 11 less mask layers, saving approximately 38% in costs compared to the previous technology. Until 2025, we have developed IPs in green processes ranging from 0.18um to 80nm with more than 240 IPs in 15 foundries worldwide.

Energy Saving Products

eMemory's NeoFlash requires only 2 or 3 additional mask layers to produce embedded flash memory functions in logic-compatible processes. Our NeoFlash offers a cost advantage compared to other embedded flash memory solutions in the market, which typically requires an additional 11-15 masks in the process. NeoFlash saves approximately 30-50% in cost. This significantly reduces energy consumption, contributing to global conservation and carbon reduction efforts. Furthermore, we have invested in and developed NeoFlash IPs in processes ranging from 0.35um to 28nm in 16 foundries worldwide.

3.2.5 Product Life Cycle Assessment

With the manufacturing and use of various electronic products, a large amount of electronic waste (e-waste) has become an emerging issue of environmental protection. Improper handling or disposal of electronic waste will cause environmental and health hazards. All eMemory IP products have been verified by JESD standards, and the lifespan is far greater than the end-of-life requirements, without generating additional waste.

3.2.6 Open Innovation Achievement

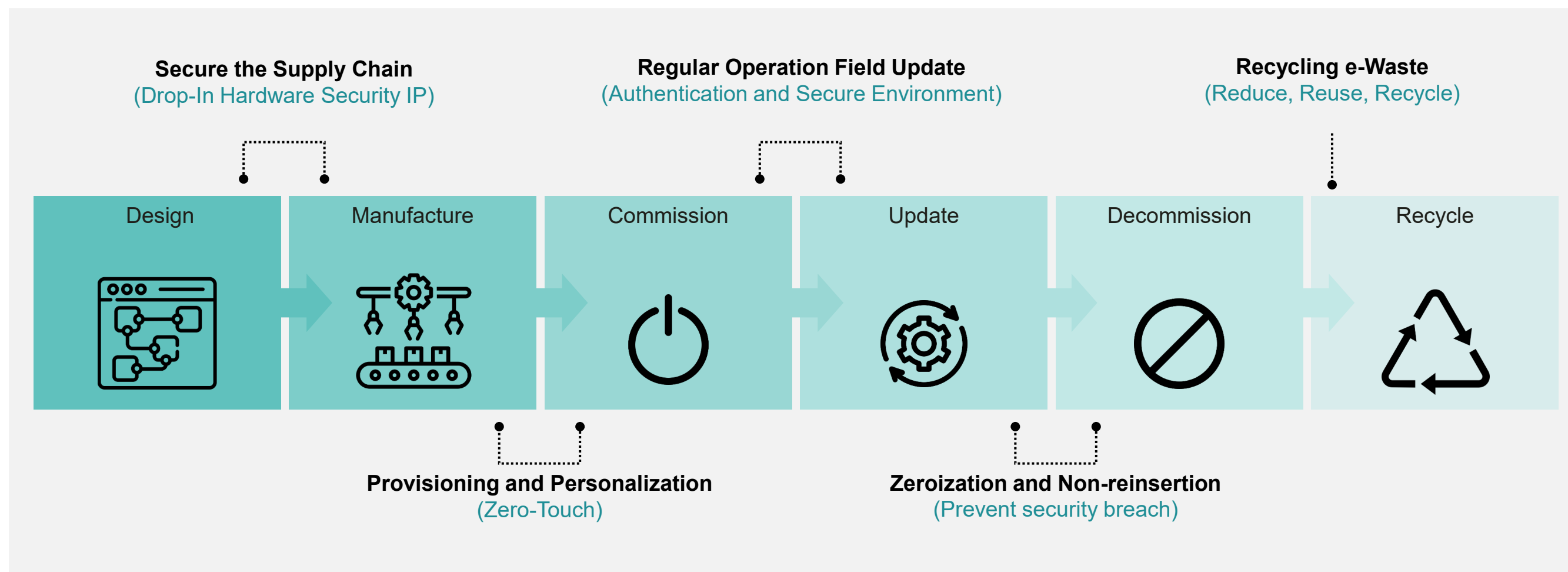
To maintain high-quality R&D capacity and continuous improvement, eMemory implements open innovation and achieves outstanding results. With the close cooperation between the R&D team and global business partners, we once again won the TSMC Open Innovation Platform (OIP) Partner of the Year in 2025 Award, marking the 16th consecutive year of winning the award. In addition to cooperating with business partners, eMemory is deeply involved in industry-university cooperation and provides a series of professional courses to cultivate outstanding talents in the semiconductor industry in the future to give back to society.

3.2.7 Product Innovation and Application

In terms of product innovation, eMemory has also been committed to the application of PUF technology. Through cooperation with the subsidiary, PUFsecurity, eMemory has developed a series of integrated products based on our quantum tunneling PUF (chip fingerprint) technology. Our high-performance security solutions are highly secure, easy-to-use and low-cost solutions that provide a unique chip fingerprint and root of trust for each chip or product. (Root of Trust). Our goal is to promote the stable and exceptional NeoPUF technology to new applications with security needs.

Our IP products have strong and comprehensive security protection, beginning from the design and manufacturing stages until the end of the product cycle, thereby preventing products from becoming obsolete (electronic waste) due to the lack of security protection. In addition, at the end of the electronic product cycle, the electronic products could be tracked with usage status through chip fingerprints, which ensures that the product can be recycled correctly and achieves the goal of "innovation" and "sustainability".

eMemory and PUFsecurity also continued to participate in the A+ industrial innovation R&D program and Taiwan Industry Innovation Platform Program sponsored by the Ministry of Economic Affairs. Please refer to [the company's financial report](#) for details.



3.3 Patent Management

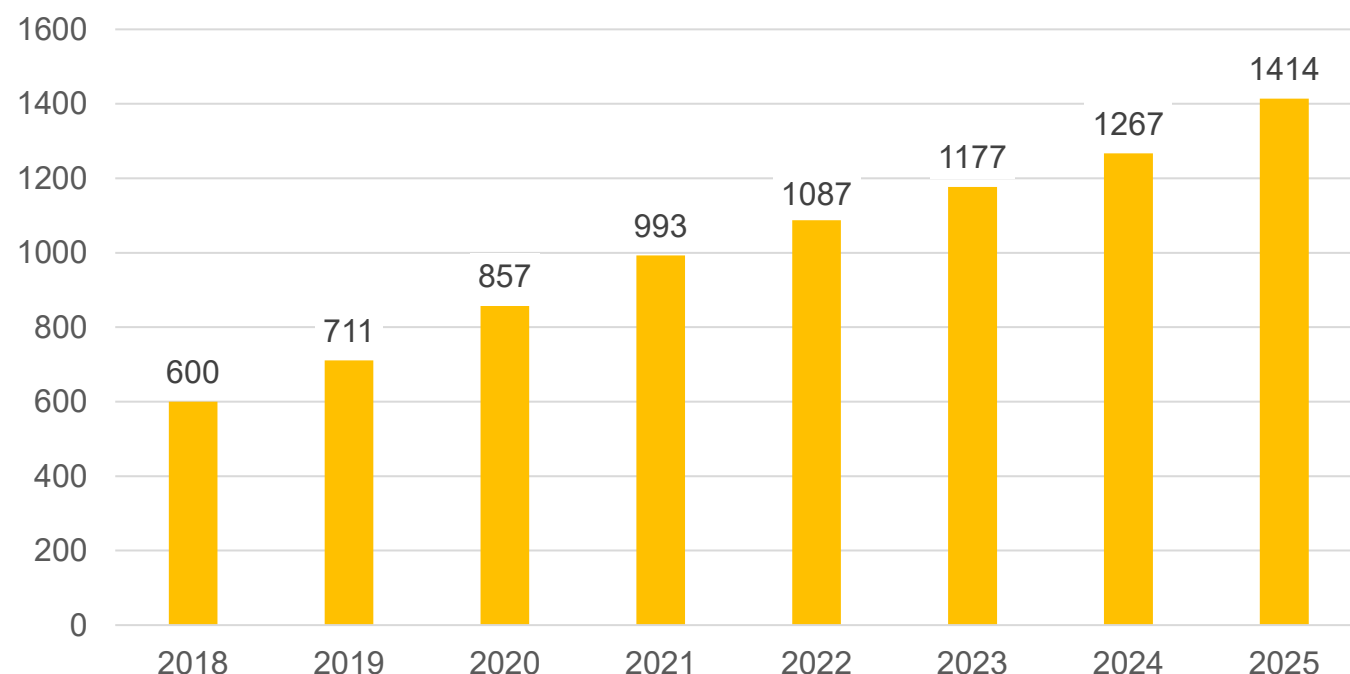
eMemory values the importance of innovative research and IP protection. To formulate patent strategies and plans of the patent portfolio based on the company's business objective, eMemory has a "Patent Strategy Committee" and a "Patent Examination Board". The company continues to enhance both the quantity and quality of IPs, to create economic value and strengthen competitive advantage. In the meantime, the Patent Strategy Committee keeps emphasizing the need for power consumption reduction for new technology development and circuitry design techniques. With that, we continue to provide power-efficient IPs, facilitating low power consumption in customer products.

eMemory and PUFsecurity's patent portfolio covers Taiwan, the United States, China, Japan, and Europe. As of 2025, the total worldwide patent applications has reached above 1,600. The number of patents issued has also significantly increased, with a growth rate of 135.7% between 2018 and 2025.

To encourage employees' innovation, eMemory sets up the 'Patent Award' and the 'Golden Brain Award' to reward inventors with the most issued patents and patent applications respectively. Moreover, eMemory sets up the 'New Brain Award' to motivate junior employees to apply for patents. Other than the annual awards, events such as the "Innovation Competition" and patent training courses would be held from time to time to enrich employees' patent knowledge and to promote the idea of "every idea matters!".

In addition, eMemory has been ranked as "The Top 50 TWSE/GTSM Listed Companies with Most Valuable U.S. Patents" according to the cooperatives evaluation result by Institute for Information Industry and Ocean Tomo in 2013, and has received the "National Industrial Innovation Award" in 2019. With a higher honor, eMemory has won the Gold Medal Award of the "National Invention and Creation" twice in 2005 and 2020, and the Contribution Award once for the same in 2008.

Cumulative Issued Patents from 2018-2025



3.4 Supply Chain Management

3.4.1 Management Goals and Strategies

eMemory actively cooperates with our supplier partners to invest in the sustainable development of the supply chain. This ensures the suppliers' working environment is safe, and employees are respected and treated with dignity. And to ensure their business operations promote environmental protection and comply with ethical conduct.

Our framework is based on the Responsible Business Alliance (RBA) Code of Conduct as a blueprint. It integrates the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the UN Universal Declaration of Human Rights. Guided by these international standards, we formulated the "[eMemory Supplier Code of Conduct](#)" in 2016.

The Code clearly defines supplier responsibilities across four major pillars: Labor, Health and Safety, Business Ethics, and Environmental Protection. Specifically, the Supplier Code of Conduct includes water management requirements, alongside energy management and climate action. We require all supply chain partners to abide by this Code while complying with the local laws and regulations of the countries and regions where they operate.



3.4.2 Supply Chain Sustainability Policy

To continuously reduce environmental impact and reduce risks associated with climate change and resource depletion, eMemory follows the RBA Code of Conduct to formulate its supply chain management policies. We have established three core strategies: Sustainable Due Diligence, Local Procurement, and Banning Conflict Minerals. These initiatives aim to enhance supply chain sustainability and ensure the provision of continuous, stable services.

Sustainable Due Diligence

Our supply chain sustainability policy ensures that environmental factors are a key consideration in the selection of suppliers and procurement decisions regarding long-term cooperation. To implement this, we identify potential risks through a rigorous due diligence process. Major and authorized outsourced suppliers are required to sign the "eMemory Supplier Social Responsibility Commitment" or undergo written assessments covering economic, social, and environmental dimensions.

We manage these issues through annual self-assessments, performance evaluations, and on-site audits. Results are regularly reported to the Sustainability Committee, where a designated department at the executive management level is responsible for overseeing the program, ensuring the resilience and compliance of our supply chain.

Local procurement

eMemory adheres to the principle of local procurement to minimize carbon emissions from transportation while fostering local economic development. With Taiwan — where the majority of our employees are located—serving as our primary operational base, our local procurement reached 78.51% in 2025, involving 26 local suppliers.

Banning conflict minerals

We fully support the RBA's stance on banning conflict minerals and have publicly declared our policy in the ESG section of [company's website](#). As a professional silicon intellectual property (SIP) company, eMemory does not engage in physical production or manufacturing; therefore, we do not purchase minerals from the Democratic Republic of the Congo or surrounding conflict areas, nor do we require smelter or refinery suppliers.

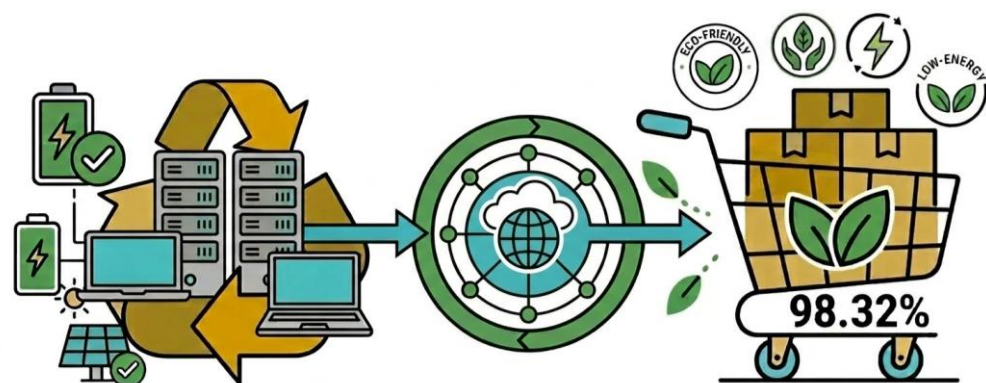
To ensure compliance throughout the supply chain, conflict mineral prevention is integrated into our supplier due diligence process. By signing the "[eMemory Supplier Code of Conduct](#)," major and authorized outsourced suppliers commit to these standards. We continuously monitor their status to ensure the entire supply chain achieves the goal of remaining conflict-mineral-free.

3.4.3 Green Procurement

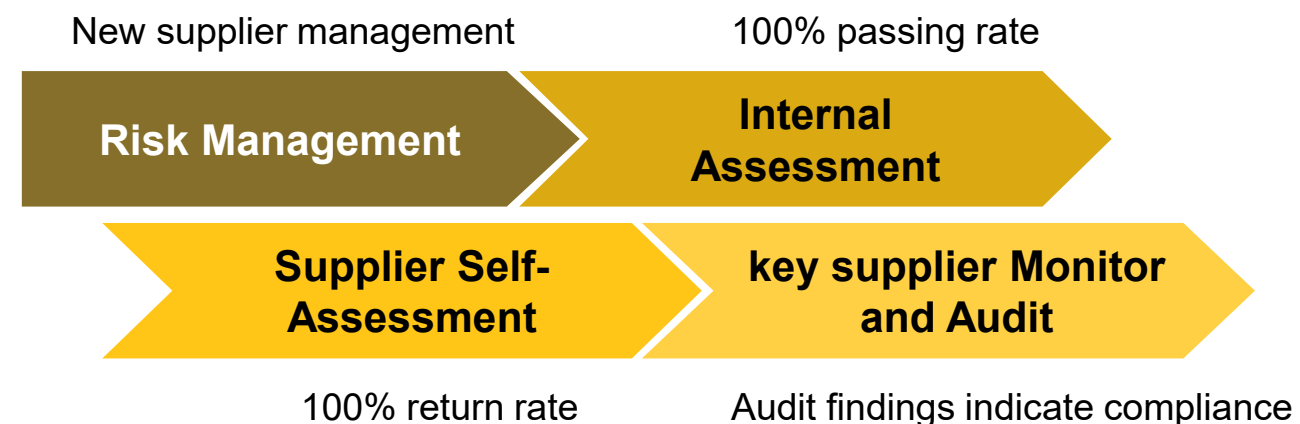
As a professional silicon intellectual property (SIP) R&D company, eMemory's business model primarily focuses on technology licensing, involving no physical product manufacturing or chemical emissions. Although waste recycling metrics for the manufacturing sector are not applicable to us, we proactively integrate "Circular Economy" principles into our resource management. We regard Green Procurement as the foundation of resource circulation, enhancing the environmental benefits of our operational resources starting from the procurement stage. Under our current model, operational assets consist mainly of office and IT equipment, such as computers and peripherals.

To reduce energy consumption and environmental impact, eMemory incorporates environmental labels and energy-saving standards into our evaluation criteria for equipment procurement—a key initiative in our Green Procurement drive. In 2025, out of 9 computer-related equipment items purchased, 8 met Green Procurement standards, representing 98.32% of the total procurement value for this category.

These results demonstrate that eMemory has effectively implemented Green Procurement principles within its primary operational scope. Moving forward, we will continue to expand these practices to other equipment types based on operational needs, further supporting our corporate sustainability goals.



3.4.4 Supply Chain Management Mechanism



3.4.4.1 Risk Management

eMemory requires new suppliers to provide related certificates and documentations for our procurement team to review. If no certificate is provided, a written evaluation will be conducted on the supplier's performance in the three major aspects of economy, society, and environment to ensure that its operations comply with sustainable management.

In addition, eMemory requires major and approved suppliers to abide by the "[eMemory Supplier Code of Conduct](#)" and sign the "eMemory Supplier Social Responsibility Commitment". These partners must strictly comply with the laws and regulations of the countries and regions where they operate. We also encourage our suppliers to extend these standards to their own downstream suppliers, contractors, and service providers.

A primary objective of these requirements is to enforce a zero-tolerance policy regarding bribery and corruption in any form. Suppliers are prohibited from offering or accepting bribes or any other illicit advantages. eMemory fosters continuous improvement through rigorous cooperation, transparent communication, regular audits, and follow-up evaluations to ensure long-term ethical growth within our supply chain.

3.4.4.2 Internal Assessment

To ensure supplier quality aligns with corporate operations and customer requirements, eMemory conducts annual collective evaluations. Beyond assessing indicators such as delivery quality, anomaly management, lead times, technical capabilities, pricing, and communication based on quality policies, supply chain management, and professional performance, we place significant emphasis on Corporate Sustainable Responsibility. To collaboratively build a sustainable supply chain with our partners, we explicitly mandate that evaluations be based on a Code of Conduct. This code covers Environmental, Social, and Governance (ESG) dimensions to score the degree of sustainable development and social responsibility.

In 2025, a total of 28 suppliers were evaluated, with a 100% passing rate. Should any supplier receive a score below the required standard, eMemory provides guidance and improvement assistance to ensure compliance with our sustainability management goals.

eMemory actively promotes corporate sustainable development and encourages supplier partners to disclose their ESG initiatives. As of the end of 2025, a cumulative total of 16 major and approved outsourced suppliers have published sustainability reports on public platforms. In terms of environmental performance, 12 suppliers have completed greenhouse gas (GHG) inventories. eMemory will continue to track the sustainable performance of our suppliers across the ESG spectrum.

3.4.4.3 Supplier Self-Assessment

Supplier Code of Conduct Assessment

eMemory requires suppliers to self-assessment annually according to our [Supplier Code of Conduct Checklist](#), which serves as the foundation for our supplier management. To ensure strict adherence to Corporate Social Responsibility (CSR) standards throughout the supply chain, we conduct on-site audits whenever necessary.

The assessment framework comprises five key dimensions: labor, health and safety, environmental protection, business ethics, and management system. This comprehensive evaluation involves 46 specific indicators, covering human rights, sustainable supply chain management, responsible minerals sourcing, and information security and privacy protection.

The checklist is used for the sustainable management of suppliers, and on-site audits are carried out when necessary to ensure that the supply chain complies with corporate social responsibility and sustainable operations. If any potential risks are identified, suppliers must provide mitigation accordingly. When we make purchasing decisions, suppliers' compliance with this Code is included in has been considered.

In 2025, a total of 28 [Supplier Code of Conduct Checklist](#) were distributed, achieving a 100% response rate, which remains consistent with previous years. After confirming the checklist, we did not identify any immediate and potential adverse environmental and social impacts in the supply chain.

Environmental and Water Resource Risk Supervision

eMemory places high strategic importance on the long-term impact of our supply chain on the environment and water resources. Water management is explicitly integrated into Code of Conduct and self-assessment requirements.

Through formalized self-assessment procedures and physical audits of critical suppliers, we evaluate our partners' implementation of wastewater prevention, water conservation, and resource recycling. The 2025 audit results indicated no material environmental compliance deficiencies. Through this persistent monitoring mechanism, we identify potential environmental risks within the supply chain and strengthen the overall value chain's capacity for climate risk prevention and proactive management.

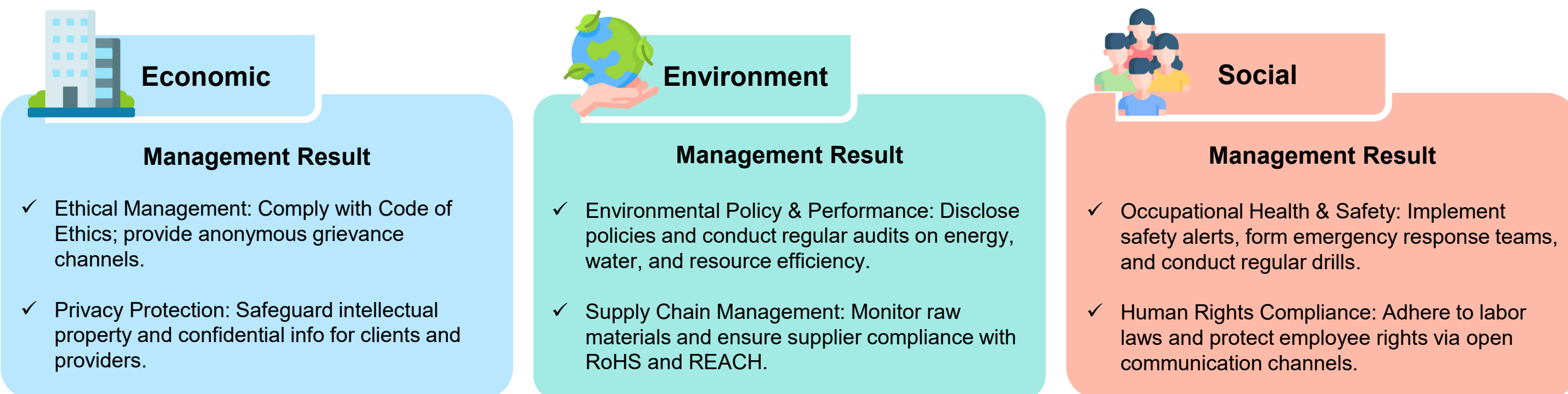
3.4.3.4 Key Supplier Monitoring and Auditing

eMemory examines the integrity of the ESG management system of key suppliers through three major aspects: economic, environmental and social aspects. We evaluated the ESG management systems of our key suppliers in

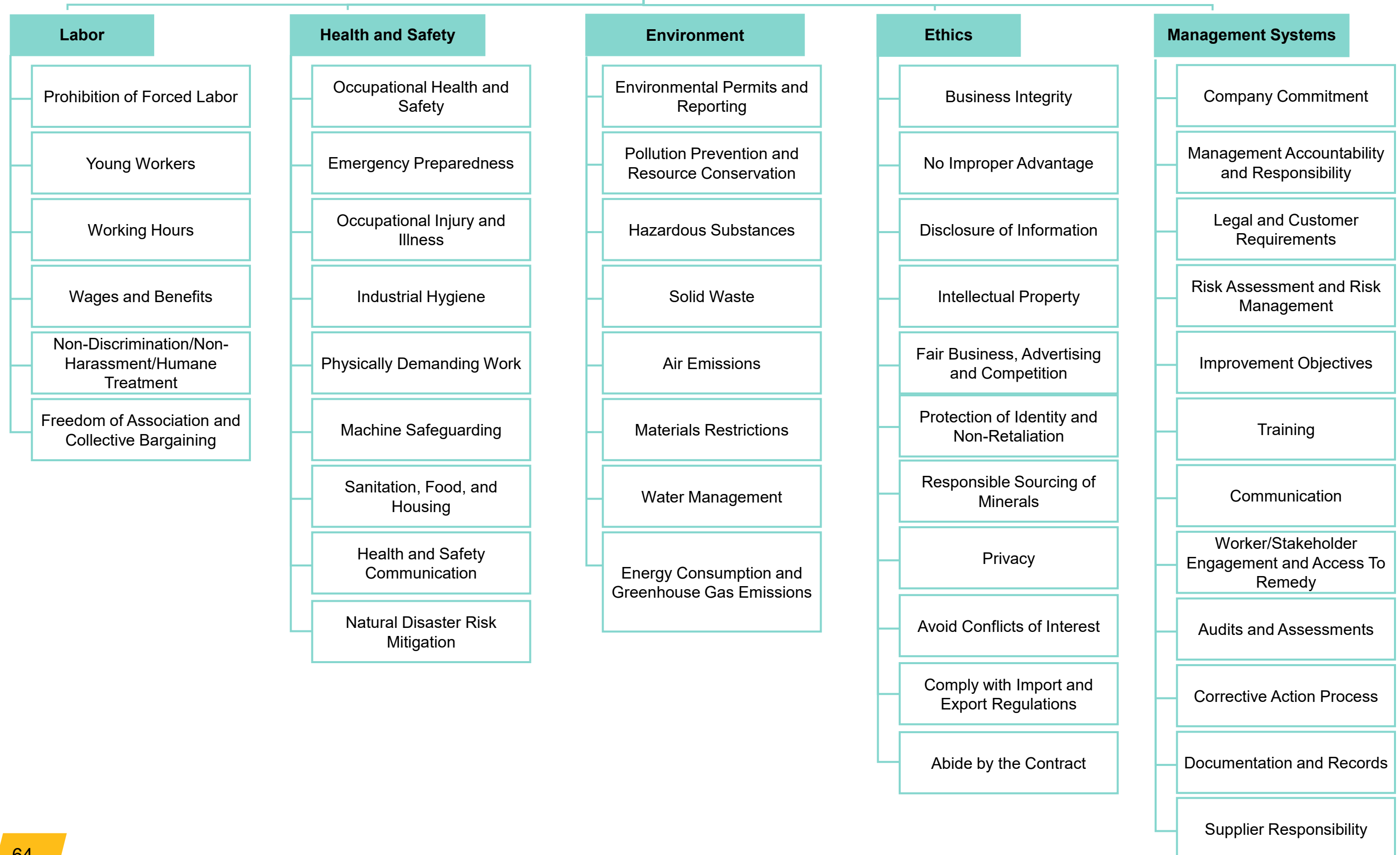
2025, and the results were all in compliance with the standards. No potential risks in economic, environmental, social aspects, etc. were identified. In the future, the status will be continuously tracked to ensure ESG management standards are met.

In addition to general assessments, eMemory selected a critical supplier with significant business impact to undergo a comprehensive on-site or virtual audit. The focus was mainly on ESG management and conflict mineral due diligence, and the result was in line with the standards of sustainable operations.

To enhance supply chain transparency, eMemory has summarized the audit findings and consolidated the supplier's performance across economic, environmental, and social dimensions (as illustrated in the figure below). Notably, all sustainability-related information has undergone third-party assurance, confirming that the supplier strictly adheres to sustainable operation standards with no identified material risks. These results demonstrate full alignment with eMemory's strategic objectives for supply chain management.



eMemory Supplier Code of Conduct



As a leading IP technology developer and provider, employees are eMemory's most valued asset. We value the work-life balance of each employee. In addition to complying with the latest government laws and policies, we also clearly stipulate the employee's and company's rights and obligations in the "Work Rules", which cover recruitment, employment, training and retention of talents. In terms of promotion and welfare systems, eMemory has established and continued to improve the organizational and management systems to strengthen the relationship with our employees. We are committed to creating a win-win environment where our talents and the company can share and prosper. At the same time, eMemory continues to recruit outstanding professionals in various fields around the world, regardless of their nationality, gender, sexual orientation, race, culture, class, age, marriage, language, belief, religion, political stance, place of origin, place of birth, appearance, physical and mental disabilities, etc., we focus on creating and continuing an equal, diversified and inclusive workplace.

Friendly Workplace

Human Resources Structure
Training and Development
Benefits and Welfare
Occupational Safety
Human Rights

4.1 Human Resources Structure

eMemory has always attached great importance to R&D, innovation and international operations. The human resource strategies surround the principles of equality, diversified employment, and cultivating and developing talents. Regardless of employees' backgrounds or identities, all are treated equally in the performance and promotion system. Child labor is strictly prohibited. We provide equal employment opportunities globally to enhance cooperation and talent exchanges in R&D and other functions.

eMemory and its subsidiary, PUFsecurity, have established 3 operating sites in Taiwan, Japan, and the United States respectively. The Taiwan site has the majority of employees; hence, it is the major operating base. The proportion of local talents employed as Directors and above is 100%. Compared to 2024, there were no significant fluctuations in the total number of employees and their composition. Temporary employees include contract staff and interns, and the organization does not employ any non-guaranteed hours employees. As of the end of 2025, a total of 4 workers who are not employees were engaged across all of eMemory Group's operating sites. These are primarily agency workers (cleaning staff) assigned to eMemory Technology (Taiwan) through an external employment agency, and there were no significant fluctuations compared to the previous year.

	Employment	Type	eMemory Taiwan					eMemory Japan				
			Male		Female		Total	Male		Female		Total
			Local	Non-local	Local	Non-local		Local	Non-local	Local	Non-local	
eMemory	Payment employee	Full-time	224	-	82	-	306	1	-	1	-	2
		Part-time	-	-	-	-	-	-	-	-	-	-
	Contract employee	Temporary	3	-	3	-	6	-	-	-	-	-
		Non-guaranteed hours	-	-	-	-	-	-	-	-	-	-
	Employment	Type	PUFsecurity Taiwan					PUFsecurity USA				
			Male		Female		Total	Male		Female		Total
			Local	Non-local	Local	Non-local		Local	Non-local	Local	Non-local	
PUFsecurity	Payment employee	Full-time	26	1	4	-	31	1	2	-	-	3
		Part-time	-	-	-	-	-	-	-	-	-	-
	Contract employee	Temporary	-	-	-	-	-	-	-	-	-	-
		Non-guaranteed hours	-	-	-	-	-	-	-	-	-	-

[Note1] Overseas assignees are counted based on their actual location of assignment.

[Note2] Temporary employees include contract staff and interns.

[Note3] The headcount is based on the figures as of the end of the reporting period (December 31, 2025).

In 2025, the total number of permanent employees of eMemory and PUFsecurity combined was 342, including 3 non-Taiwanese colleagues. Female executives accounted for 10.9%. The gender ratio of employees has remained stable over the past few years given the Taiwanese semiconductor workforce characteristics. Male employees accounted for 74.6%; female employees accounted for 25.4%. The average age of employees in 2025 was 40.6 years old, with 40.06% were between 31 to 40 years old. In terms of job type, 71.35% of the total number of employees were R&D.

For the distribution of education, the proportion of employees with master's degrees was the highest, accounting for 67.25% of the total employees. Regarding the risks that may arise between foreign (non-Taiwanese) and expatriate employees, such as human rights risks arising from conflicts due to cultural differences, the organization ensures that the labor policy complies with domestic and foreign human rights conventions and local government regulations and requirements.

Education	eMemory Taiwan	eMemory Japan	PUFsecurity Taiwan	PUFsecurity USA	Total	%
PhD	9	-	6	1	16	4.68%
Master	205	1	22	2	230	67.25%
Bachelor	91	1	3	-	95	27.78%
High School	1	-	-	-	1	0.29%
Total	306	2	31	3	342	100.0%
Job Type	eMemory Taiwan	eMemory Japan	PUFsecurity Taiwan	PUFsecurity USA	Total	%
R&D	219	-	25	-	244	71.35%
Administration/Management	44	2	4	-	50	14.62%
Marketing/Sales	43	-	2	3	48	14.04%
Total	306	2	31	3	342	100.0%
Age	eMemory Taiwan	eMemory Japan	PUFsecurity Taiwan	PUFsecurity USA	Total	%
71 -80 years old	-	1	-	-	1	0.29%
61 -70 years old	2	-	-	-	2	0.58%
51 -60 years old	30	1	3	1	35	10.23%
41 -50 years old	122	-	8	2	132	38.60%
31 -40 years old	121	-	16	-	137	40.06%
21 -30 years old	31	-	4	-	35	10.23%
Total	306	2	31	3	342	100.0%

4.1.1 Talent Attraction and Retention

eMemory has long maintained stable human resources. In 2025, the turnover rate for the eMemory and PUFsecurity was 7.82%, while the turnover rate for new employees stood at 4.5%. Compared to the previous year, departures were primarily concentrated among new hires with less than two years of tenure, indicating higher mobility during the initial adaptation period. Additionally, an active external job market and intense competition for specific professional roles also influenced these figures. Nevertheless, the turnover rate remains below the industry average, demonstrating consistent performance in overall talent retention.

The Company continues to plan and implement corresponding improvement measures, including enhancing recruitment fit, refining onboarding and integration mechanisms, boosting management leadership effectiveness, and optimizing employee development systems. These efforts aim to stabilize organizational growth and continuously enhance talent retention.

eMemory continues to proactively recruit outstanding talents in various fields globally. A total of 25 new employees joined eMemory and PUFsecurity in 2025, of which 80% were male and 20% were female.

2025 Number of New Employee/ Employee resigned – by Age

Number	Location	eMemory Taiwan		eMemory Japan		PUFsecurity Taiwan		PUFsecurity USA	
	Age	Male	Female	Male	Female	Male	Female	Male	Female
Number of New Employees	21 -30 years old	9	2	-	-	2	-	-	-
	31 -40 years old	6	3	-	-	-	-	-	-
	41 -50 years old	2	-	-	-	1	-	-	-
	51 -60 years old	-	-	-	-	-	-	-	-
	61 years old and above	-	-	-	-	-	-	-	-
	Total	17	5	0	0	3	0	0	0
Number of Employees resigned	21 -30 years old	3	2	-	-	2	2	-	-
	31 -40 years old	2	7	-	-	-	2	-	-
	41 -50 years old	5	4	-	-	2	1	-	-
	51 -60 years old	1	1	2	1	-	-	-	-
	61 years old and above	1	-	1	-	1	-	-	-
	Total	12	14	3	1	5	5	0	0

To provide the company with strong growth momentum, eMemory continues to explore different talent recruiting methods. We formulate talent recruiting plans following the annual business direction and strategic goals and enrich human resources through various channels, including online platforms, campus recruitment, internship programs, employee referral bonus programs, etc.

We attach great importance to the opportunity to cooperate with schools. Through internship programs and cooperation with universities, we reach out, attract and cultivate sustainable young talents, and at the same time establish a more distinctive branding in academia. Our annual internship program attracts numerous students to join and learn about us. These students get to participate in different projects, and work with their mentors.

The project results are presented publicly at the end of the program. The internship program is for participants to fully and effectively utilize their strengths and establish future life plans and helps the company to attract outstanding talents to join the professional team upon graduation.

eMemory also continues to optimize the official recruitment platform and internal talent management system to make job search more accessible in the talent market. We also accommodate a referral bonus program to encourage employees recommend external talents.

eMemory and PUFsecurity New employees in the past three years

Year	2023		2024		2025	
Gender	Male	Female	Male	Female	Male	Female
Number of new employees	24	10	23	12	20	5
Percentage	70.6%	29.4%	65.7%	34.3%	80%	20%
Total	34		35		25	

eMemory and PUFsecurity employees resigned in the past three years

Year	2023		2024		2025	
Gender	Male	Female	Male	Female	Male	Female
Number of new employees	3	9	12	10	17	19
Percentage	25%	75%	54.5%	45.5%	47.2%	52.8%
Total	12		22		36	

4.2 Training and Development

To maintain the innovation momentum, eMemory provides comprehensive and diversified training courses for all employees. Every employee can access to these training courses regardless of his/her function or job level. While enriching everyone's professional knowledge, we encourage opinion exchange and stimulate different ideas and innovations. Employees continue to actively participate in course training, acquire more new knowledge and new technologies and make improvements at the same time. We encourage everyone to continue to absorb new knowledge and grow.

In 2025, the total training hours of eMemory and PUFsecurity employees reached 8,298.7 hours. On average, each employee received 23.6 hours of training. The received training for R&D and non-R&D employees were 14.7 and 44.0 hours respectively. By gender, male and female employees received 23.8 and 22.5 hours of training respectively.

To encourage patent innovation and award excellent performance, eMemory has established various awards for best patent, most patent awarded, most patent proposal, best instructor, and so on. These awards are a part of the compensation program and serve as recognition for personal achievements and valuable contributions to the company.

4.2.1 New Hire Training

For new hires to better understand the company, eMemory develops thorough training programs for our employees. On the first day, a general orientation is given to each new hire, introducing the working environment, basic policy and procedures, benefits and rights.

In addition, new employees will participate in training related to human rights protection and workplace safety. New hires will later attend a one-day training provided by the executives. This training focuses on delivering the company's core values, functions, and responsibilities of each division and common corporate languages so that the new employees can learn about the firm and build a sense of inclusiveness.

2025 Training Hours				
Item		Average Training Hours		
		Overall	eMemory	PUFsecurity
Job Function	R&D	14.7	13.9	21.6
	Non-R&D	44.0	47.3	28.9
Gender	Male	23.8	23.8	25.0
	Female	22.5	23.1	17.8
Total Hours		8,298.7	7,400.3	898.4
Average Hours		23.6	23.9	24.0

4.2.2 Diversified Learning

eMemory makes every possible effort in talent cultivation and development. Through online courses, live lectures, etc., we continue to promote talent development and the inheritance of knowledge. We also have professional knowledge-sharing courses to promote internal training plans and quality.

Recognizing the importance of multi-dimensional growth, eMemory focuses on fostering diverse capabilities. To bolster professional proficiency and market competitiveness, the Company regularly curates specialized courses from external professional training providers based on global technology trends and identified competency gaps, including health and wellness workshops. Furthermore, we maintain long-term partnerships with third-party professional institutions, such as the Tze-Chiang Foundation of Science and Technology, the Accounting Research and Development Foundation, the Institute of Internal Auditors-Chinese Taiwan, and the Chinese Personnel Executive Association, to provide extensive external learning resources.

In the 2025 annual employee training plan, we introduced the Hahow online learning platform to expand our resource library and enhance course diversity. This allows employees to strengthen their core expertise while utilizing their personal time to broaden their knowledge and cultivate soft skills.

2025 Training Courses			
Program	Frequency/Class	Attendees	Total Hours
New Employee Training	4	57	316
Professional Training	422	2,847	4,239.4
Management Training	8	60	158.3
General Training	28	514	670.8
Online Training	361	1,521	2,914.2
Total	823	4,999	8,298.7

Due to the rolling adjustments of our training strategy, the total training hours have increased compared to the previous period. This growth is primarily attributed to the improved accessibility of resources following the integration of the online platform, which has boosted overall learning engagement. Looking ahead, we will continue to strengthen our diverse learning offerings, encouraging employees to proactively engage in training to refine their professional skills and embrace new technologies.

4.2.3 Performance Evaluation / Career Development

Performance evaluation at eMemory includes goal setting and performance review. Based on individual development plans and responsible projects, each employee sets their annual goals and discusses them with the supervisors at the beginning of the year. The performance review is conducted twice a year at the middle of the year and year-end.

After the mid-year performance evaluation, employees could adjust their work goals based on the results and work plans. The year-end performance evaluation would follow the adjusted goals as evaluation items. In addition to work-related performance, there are qualitative categories to guide employees to integrate core values, innovation, customer trust, continuous improvement, and teamwork into their jobs and daily operations. We believe it would improve team efficiency and personal inclusiveness. In 2025, every employee completed the performance evaluation.

eMemory has a complete promotion system to find the right people for the right job. eMemory holds promotion reviews every six months to promote outstanding colleagues and has a dual-track promotion system for employees. At the same time, eMemory provides employees with solid technical and managerial skill training and formulates development plans for supervisors and leaders at all levels. We constantly encourage employees to demonstrate their talents and develop diversified career plans.

4.3 Benefits and Welfare

With employees being our most important asset, eMemory provides competitive compensation, a healthy workplace, and other benefits for our employees. Maintaining a good work-life balance is the key to innovation, productivity, and satisfaction. We also offer more vacation days than regulation requires and regularly organize various company activities. For information about employee shareholding, please refer to the [Company's 2025 annual report](#). eMemory has established relevant welfare systems to take care of employees' physical and mental health, improve work efficiency and enhance personal accomplishment.

To understand the status of our employees' welfare, we encourage employees to fill out a health examination survey every year. Started in 2023, we conduct employee welfare satisfaction surveys annually. The results of the 2025 survey indicate that nearly 70% of employees expressed satisfaction or above. This figure represents a slight decrease compared to the previous year. Based on the survey feedback, this trend primarily reflects rising expectations regarding childcare benefits and the quality of the workplace experience.

To continuously enhance the employee experience, we are developing optimization measures based on these insights. Key initiatives include the implementation of flexible benefits, the strengthening of communication mechanisms, and the assessment of needs for specific employee groups. We remain committed to improving overall satisfaction and fostering a supportive and fulfilling workplace environment.

4.3.1 Compensation Program

Salary for new employees is determined based on objective factors such as the professions, academic qualifications, relevant work experience, salary market situation required for the position and the salaries of current employees

holding the same position. The starting salary for all positions is higher than the minimum wage stipulated in the Labor Standards Act. eMemory ensures that employees' wages are not differentiated based on gender, race, age, religion, sexual orientation or marital status.

As stipulated in the Articles of Incorporation, eMemory ensures pay equity regardless of gender or job level. In addition to the 12-month base salary and a total of 2 months in fixed bonuses for the three traditional festivals, employees are eligible for incentive compensation based on corporate operational performance and individual contributions. These incentives include quarterly bonuses, performance bonuses, and project-based bonuses.

eMemory also distributes a range from 1% to 25% of the pre-tax profits to eligible employees as profit sharing. Employee promotions are based on the "Performance Management System" and evaluated twice a year for salary adjustments, promotions, and bonuses. In 2025, the average and median of individual contributors' annual salary were 3.173M and 2.689M NT respectively. Driven by personnel structure changes, the 2025 average salary increased 1.3% while the median decreased 1.1%. The ratio of the highest-paid individual's total annual compensation to the employee median was 8.48, with a corresponding compensation increase percentage ratio of 4.26. eMemory reviews the compensation system in a timely manner depending on the actual operating conditions, and the bonuses based on the status of revenue achievement to strike a balance between the Company's sustainable operation and risk management.

The performance evaluation and remuneration reasonableness of the senior management are rigorously reviewed by the Remuneration Committee and the Board of Directors. To uphold the principles of sustainable corporate management, reasonable compensation is determined by considering the Company's overall operational performance and various sustainability indicators. Key metrics linked to sustainable management within the evaluation include the "Re-use Count of IP Designs" and "Royalty Revenue," both of which serve as core indicators of long-term operational excellence.

4.3.2 Leave Program

In addition to the vacation days regulated in the Labor Standards Act, eMemory also offers paid leave for health checkup, extra days of paid leave per year and a birthday holiday, which can be redeemed within the birth month. Under specific requirements, employees could have 7 days of paid sick leave if needed.

In accordance with labor regulations and to safeguard our employees' rights to family care, we provide comprehensive support for colleagues welcoming new members to their families. This includes 7 days of paid pregnancy checkup leave, 7 days of pregnancy checkup companion and paternal leave, and 8 weeks of maternity leave. These measures are designed to facilitate employees' needs for family care and support, ensuring a practical balance between work and family responsibilities.

In 2025, a total of nine female employees took parental leave. Out of the four employees scheduled to return, two resumed their duties, resulting in a reinstatement rate of 50%. Notably, the two employees who returned in 2024 have remained with the company for over a year, maintaining a 100% retention rate.

Item	Definition	Male	Female	Total
A. In 2025, the number of people eligible to apply for parental leave	Number of people who have applied for paternity leave and maternity leave during 2023/01/01-2025/12/31	23	15	38
B. Actual number of people who apply for parental leave in 2025	Number of people applying for parental leave during 2025/01/01-2025/12/31	0	9	9
C. Estimated number of people returning to work on parental leave in 2025	The number of people whose parental leave expires during the period 2025/01/01-2025/12/31	0	4	4
D. The actual number of people returning to work after parental leave in 2025	The number of people whose parental leave expires from 2025/01/01-2025/12/31 and return to work during this period	0	2	2
E. The number of people returning to work on parental leave in 2024	Number of people returning to work on parental leave during 2024/01/01-2024/12/31	0	2	2
F. In 2024, the number of people who continue to work for one year after resuming parental leave	The number of people who returned to work during the period 2024/01/01-2024/12/31 and are still working one year after reinstatement	0	2	2
Reinstatement rate (%)	D/C	-	50%	50%
Retention rate (%)	F/E	-	100%	100%

4.3.3 Employee Benefits

In addition to the competitive compensation program and vacation program mentioned, we also care about our employees' physical and mental health. There has been a long-established tradition of "the snack shelf" since the company's inception. Healthy snacks, fruit, and beverages are available at all times. Employees can also use the tea-break subsidy daily for refreshments. We offer a "sports and fitness" subsidy for on-campus gym membership to encourage a regular fitness regime. We also have a weekly clinical medical service onsite to provide consultation services and health guidance for colleagues. To facilitate the health management, and we provide annual health checkup for employees. Extra checkup items are provided to managers and long-tenured employees.

In the office, eMemory preserves space for a rest area and nursery room to create a pleasant and comfortable environment for our employees. We also provide parking space and commute subsidy for employee's convenience getting to the office.

eMemory established an "Employee Welfare Committee" in the early days, and it was approved by the Hsinchu Science and Industrial Park Administration Bureau. The committee is formed by employees of each department every year, and monthly funding is allocated. Detailed activity plans and budgets are prepared every year. The Welfare Committee holds various activities, such as quarterly birthday celebrations, festival gifts, department gatherings, domestic and overseas employee travel, family day event and eMemory's year-end party, etc., to build a positive and strong relationship between coworkers. In addition, eMemory club activities are popular, such as fitness club, wine-tasting club, board game club, golf club, etc. Employees can get to know cross-department colleagues through common interests and develop diverse interests outside of work.

4.3.4 Retirement Plan

Continuing to take care of our retired employees, the Rules for Retirement Management of eMemory was established following the Labor Act and Labor Pension Act and applied to all employees. Guidelines and procedures on retirement standards and the application process for benefits were clearly defined and implemented. Labor Retirement Reserve Fund Supervisory Committee has been established according to the law, and 2% of retirement funds are allocated monthly to the reserve account. eMemory deducted an additional 6% monthly Labor Pension and saved into individual labor retirement accounts since 2005.

4.4 Occupational Safety

eMemory views employee safety and health as the cornerstone of sustainable business operations. To implement comprehensive protection, the Company has established an [“Occupational Health and Safety Policy,”](#) approved by the executive management. The scope of this policy covers all employees and contractors, demonstrating the management's firm commitment to fostering a safe and healthy workplace.

4.4.1 Occupational Health and Safety Management

Since eMemory licenses IP designs and does not manufacture tangible products, our operations are mainly in the office environment. Thus, no work-related hazards or incidents occurred at eMemory in 2025. eMemory encourages employees to proactively report potential hazards or risks in the workplace through internal communication channels (Employee Mailbox), which would be handled by the responsible unit. Employees are entitled to leave the working scenarios that they believe could lead to injury or illness for them or others and would not be penalized for doing so.

eMemory has always been committed to maintaining the health of workers and the working environment since inception, so we constantly have safety and health related activities every year. We implement safety and health education under laws and regulations related to occupational safety and health. A "Fire Safety Lecture" course is held every six months, and our fire protection equipment is inspected yearly. We fully cover occupational accident insurance expenses to ensure the safety of colleagues at work. Our office also has an active security system to control the entry and exit of personnel, ensuring the safety and security of the working environment of all employees.

Item/Year	Gender	2022	2023	2024	2025
Occupational injury rate (OIR)	Male	0	0	0	0
	Female	0	0	0	0
Occupational disease rate (ODR)	Male	0	0	0	0
	Female	0	0	0	0
Fatalities	Male	0	0	0	0
	Female	0	0	0	0
Disabling injury frequency rate (FR)	Male	0	0	0	0
	Female	0	0	0	0
Disabling injury severity rate (SR)	Male	0	0	0	0
	Female	0	0	0	0

4.4.2 Health Checks and Insurances

To comply with the Occupational Safety and Health Act, eMemory implements the following health assurance measures to protect employee rights and wellness.

- **Health Examination Program:** An annual health checkup is offered to every employee. While most employees receive a regular medical examination, employees who regularly work at the laboratory receive additional audiometry exam due to the potential exposure to louder noises. Starting from 2024, a new lung low-dose computed tomography test (LDCT) has been added. Employees are to be arranged for the test one by one to promote and maintain the health of our colleagues.
- **Medical Consultation and Health Education:** eMemory corporates with medical professionals by offering weekly on-site medical consultations for our staff. Although no medical treatment is provided during the consultation sessions, employees receive professional and detailed suggestions and possible referrals when necessary. In addition, eMemory also invites guest speakers for health promotion seminars.
- **Comprehensive Security and Benefit System:** For employee insurance, eMemory provides various types of insurance, such as basic labor and health insurance, employee group insurance (life insurance, accident insurance, medical insurance, cancer prevention insurance), family group insurance (free insurance for spouses and children), occupational accident insurance and travel safety insurance. We also cooperate with insurance companies to provide on-site services regularly to ensure that the employees and their families can receive complete protection.

4.5 Human Rights

4.5.1 Implementation of Human Rights Policy

eMemory actively protects the rights of our employees and fully complies with local regulations and internationally recognized human rights standards, such as the UN Guiding Principles on Business and Human Rights, the International Labor Organization Declaration of Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, and the Responsible Business Alliance Code of Conduct during operations. All full-time employees, contractors, and interns are treated with dignity and respect.

eMemory identifies and assesses potential internal human rights risks and implements various mechanisms to mitigate these risks. To mitigate workplace human rights risks, eMemory strictly adheres to the Employment Service Act, the Labor Standards Act, and other relevant labor regulations. We employ persons with disabilities in accordance with legal mandates, strictly prohibit child labor, and forbid any form of forced labor. Our Work Rules and Attendance Management Policies clearly define working hours, leave, and attendance systems. The Company places a high priority on human rights governance, with policies managed directly by the Human Resources Department. For our human rights policy, please see [our website](#).

The standard work week is Monday to Friday, with 8-hour workdays and a 40-hour weekly total. We offer flexible commuting hours to support work-life balance. In compliance with the law, daily working hours (including overtime) shall not exceed 12 hours, and total monthly overtime is capped at 46 hours. Furthermore, employees are prohibited from working more than seven consecutive days. In addition to continuous internal advocacy regarding work hour regulations, we utilize an automated attendance management system to monitor overtime across all units. We provide overtime pay or compensatory time off to ensure the well-being and legal rights of our colleagues.

Before a formal appointment, eMemory will explain the labor conditions in detail, and the candidates will confirm their consent to the appointment. eMemory does not use involuntary labor; eMemory also conducts salary surveys to regularly review and ensure that the salary structure is adequate to support the employees' livelihood. We also keep track of the attendance status of the employees and ensure that there is no occurrence of consecutive hours of work. To reduce the risk of human rights in the environment, we provide employee health checks and implement safety lectures every year to create a safe workplace.

Employees

- Company-wide Human Rights Commitment
- Set up a complaint handling mechanism
- Communication channel:
 1. President's mailbox
 2. Employee feedback mailbox
 3. Employee satisfaction survey

Suppliers

- Company-wide Human Rights Commitment
- Supplier Code of Conduct
- Communication Channel:
 1. Supplier Code of Conduct Checklist
 2. Annual On-site / Virtual Audit
- Reference Chapter: [Supply Chain Management](#)

Stakeholders

- Company-wide Human Rights Commitment
- Communication Channel:
 1. Publicized contact windows
 2. ESG stakeholders concern survey
 3. Customer satisfaction survey

4.5.2 Grievance and Whistleblowing Management

eMemory has established an independent grievance and whistleblowing channel accessible to all employees and external stakeholders, including suppliers, customers, and other third parties. We are committed to providing strict confidentiality and robust whistleblower protection, ensuring reporters are guaranteed protection from retaliation or any unfavorable treatment.

To prevent misconduct and safeguard human rights, the company has implemented the "Internal Reporting and Handling Procedures." These structures are in place to process whistleblower reports efficiently, detailing the principles of preventive regulations and formal investigation workflows. We proactively communicate these grievance handling principles to all employees through internal training and policy dissemination. Internal communication channels include the "President's Mailbox" and "Employee Mailbox," while an official reporting mechanism is available on our public website for all external stakeholders.

Upon receiving a report, eMemory assigns designated personnel to conduct an independent investigation. The investigator is required to report the methodology, progress, and results to the company and the parties involved. All participants must fulfill their responsibility for confidentiality regarding the investigation process and data; unauthorized disclosure is strictly prohibited and subject to disciplinary action. Furthermore, eMemory conducts annual surveys to solicit employee feedback on these measures, ensuring the channel design remains effective and responsive.

Regarding transparency and oversight, eMemory maintains a policy of disclosure on the number of reports received, the types of misconduct, and measures taken. In 2025, there were no grievance or whistleblowing cases. All relevant status updates are reported to the Sustainability Committee to ensure governance transparency and high-level oversight.

4.5.3 Diversity and Inclusion

eMemory is committed to protecting human rights and promoting human rights education. To protect all our employees from illegal violations in the workplace and to prevent and eliminate workplace violence and sexual harassment, we comply with the "Gender Equality Work Law" and Relevant laws and policies clearly stipulate "Work Rules", "Human Rights Policy", "eMemory Supplier Code of Conduct" and other relevant policies and measures.

The Company regularly conducts employee training on diversity policy to ensure a fair, non-discriminatory workplace. The Sustainability Committee provides senior-level oversight of policy implementation and guidance regarding diversity initiatives. In 2025, total training reached 723.8 hours, demonstrating managerial level responsibility for diversity initiatives.

Employees can report discrimination confidentially to HR or supervisors for prompt handling. In 2025, no incidents of discrimination or violence occurred. This diversity performance was reported to the Sustainability Committee, reflecting the level of emphasis on fostering an inclusive culture by senior executives.



Social Responsibility

eMemory takes giving back to the community as an obligation for our business and an opportunity to foster a positive team spirit among our staff through engaging with our community. We are dedicated to participating in educational events for knowledge sharing and in a variety of community events to aid those in need. We also encourage our employees to volunteer in the community as we believe that social involvements generate positive energy for our employees and the company and make the world better.

Academic Contribution Community Engagement

5.1 Academic Contribution

We also cooperate with universities and colleges to offer industry-related courses and summer internship programs to take advantage of resource-sharing opportunities to fulfill our corporate social responsibility and to provide a platform for industry-academia cooperation for sharing and exchanges, so as to enhance the application of theories in conjunction with practice.

5.1.1 Education and Learning

Education is the steppingstone to a brighter future. eMemory has provided professional courses and educational events for our employees and developed long-term partnerships with universities and NGOs to share our experiences and inspire young people to pursue their potential. eMemory is a long-term partner of National Tsing-Hua University (NTHU) in Hsinchu. eMemory offers industry-related courses and summer internship programs. This resource-sharing opportunity fulfils corporate social responsibilities, provides industry-university cooperation platforms, and enhances the combined application of theory and practice.

The students undertaking an internship in eMemory are assigned a mentor to guide and supervise them in areas that suit their talents and provide them with performance evaluations. We want these experiences to be formative in their professional development wherever they venture in the future.

With the aim of nurturing talents and contributing to the society, PUFsecurity, a subsidiary of eMemory, has created an educational platform - "PUFacademy", which is taught by the technical teams of eMemory and PUFsecurity. The lecturers have been deeply engaged in the semiconductor industry for many years. They share and pass on their practical experience to the students and people who are interested in and enthusiastic about the IC security and layout



design. We have spared no effort in sharing our teaching and transferring our practical experience to help students to develop more job opportunities and move towards their desired future through the learning in PUFacademy, and we will continue to include more students from different fields to cultivate more talents in the IC industry in the future.

In addition to the courses offered by the PUFsecurity in the universities, in 2025, eMemory also collaborated with National Tsing Hua University to offer a course focusing on Non-Volatile Memory (NVM) technology. The lecturers were senior executives and R&D colleagues from eMemory, and their specialties include component design and process integration, product layout validation and testing, new product planning, and analysis of the development of industrial demands. With solid experience in the industry and practical case studies, students will be able to grasp the application of theoretical knowledge and work together for the creation of domestic semiconductor R&D technology.

At the same time, eMemory also sponsors to provide each student with the "Logic Non-volatile Memory" book as a textbook for the classroom to assist students in having a more in-depth understanding and effectively absorbing the new knowledge of non-volatile memory technology. The course is a total of 10 weeks, a cumulative total of 30 hours, 50 students to take the course, 14 instructors, and an overall investment of about NT\$200,000.

In addition, eMemory provides scholarships to National Tsing Hua University (NTHU) and academic grants to National Yang Ming Chiao Tung University (NYCU). These contributions support semiconductor research and talent cultivation, aiming to advance academic development and strengthen industry-academia partnerships. We also sponsors academic seminars on a regular basis. By supporting these platforms, eMemory facilitates exchanges between academia and the industry, sharing the latest technology trends and stimulating innovative thinking, thereby injecting new momentum into the development of the semiconductor industry.

5.1.2 Knowledge Sharing

eMemory continues to nurture the next generation of talent by sharing practical industry expertise through university courses and dedicated internship programs. Meanwhile, its subsidiary, PUFsecurity, has been publishing a series of technical books on hardware security since 2023.

As of the end of 2025, six titles have been released: *Quantum Tunneling PUF*, *PUF-based Solutions and Applications*, *Anti-tamper Designs in Hardware Security*, *Random Number*, *Contemporary Cryptography*, and *TPM and HSM*. These publications are available for free online download and have received significant positive feedback. Additional titles in the series are currently under development.



5.2 Community Engagement

5.2.1 Support for the Disadvantaged

In 2025, eMemory donated NT\$300,000 to National Tsing Hua University's "Economically Disadvantaged Enrollment and Counseling Program—Rising Sun Project" to assist outstanding students with socioeconomic disadvantages who have the potential to fly against the tide. The program aims to promote vertical mobility of social classes and create a better future for society.

eMemory has been a long-term sponsor of the non-profit organization "Teach for Taiwan (TFT)" to help children in remote areas have stable high-quality education and teachers. The cumulative donation amount in 2025 reached approximately NT\$240,000.

5.2.2 Local Charity

eMemory promotes a cycle of kindness, allowing society to collaborate for the greater good, emphasizing the power of kindness, and instilling hope in society. In 2025, we placed bulk orders for gift boxes from the "Smile Angel Bakery" to support the empowerment of people with disabilities and promote inclusive employment. We also purchased charity gift boxes from the "True Roll x Genesis Social Welfare Foundation" collaboration and "CUPETIT" ESG sustainability gift boxes. The cumulative charity expenditure for 2025 reached approximately NT\$530,000.



The following is the list of eMemory participated community events from 2022 to 2025. For more information, please refer to company's [official website - Corporate Sustainability](#) for more details.

2025

- Seminar sponsorship for NTHU (SDG4)
- Sponsorship for Teach For Taiwan (SDG2. SDG4)
- Procurement of Charity Gift Boxes from "Smile Angel Bakery" (SDG 8, SDG 10)
- Procurement of Sustainable Gift Boxes: " True Roll x Genesis Social Welfare Foundation" Co-branded and "CUPETIT" Collections (SDG 12, SDG 17)

2024

- Seminar sponsorship for NTHU (SDG4)
- Sponsorship for Teach For Taiwan (SDG2. SDG4)
- Donation to Hsinchu Association of Autism (SDG2. SDG4)
- Donation of children books to Eslite Foundation's reading sharing program (SDG1)
- Participated in Asus Foundation's computer reborn program (SDG1)
- Christmas fundraising for Spinal Cord Injury Rehabilitation Center (SDG1)

2023

- Donated to Turkey Earthquake Relief Donation – Tzuchi Charity Foundation (SDG1)
- Scholarship for NTHU "eMemory Academic Research Fund"(SDG4)
- Seminar sponsorship for NTHU (SDG4)
- Sponsorship for Teach For Taiwan (SDG2. SDG4)
- Stationary donation to the Paramitas Foundation (SDG1)
- Christmas fundraising for Spinal Cord Injury Rehabilitation Center (SDG1)

2022

- Scholarship for NTHU (SDG4)
- Seminar sponsorship for NTHU (SDG4)
- Sponsorship for Teach For Taiwan (SDG2. SDG4)
- Stationary donation to the Paramitas Foundation (SDG1)
- Laptop donation to the YWCA of Hsinchu City (SDG1)
- Christmas fundraising for Spinal Cord Injury Rehabilitation Center (SDG1)

Appendix

GRI Content Index

eMemory discloses information from January 1st 2025 to December 31st 2025 based on the GRI reporting principles.

GRI Standard	Disclosure	Location or Information
GRI 2: General Disclosures 2021		
The organization and its practices	2-1 Organizational details	About This Report
	2-2 Entities included in the organization's sustainability reporting	About This Report
	2-3 Reporting period, frequency and contact point	About This Report
	2-4 Restatements of information	No restatements of information during the reporting period
	2-5 External assurance	None
Activities and workers	2-6 Activities, value chain and other business relationships	1.1 Corporate Overview 1.2 eMemory's Business Model
	2-7 Employees	4.1 Human Resources Structure
	2-8 Workers who are not employees	4.1 Human Resources Structure
Governance	2-9 Governance structure and composition	2.1 Board Governance and Management
	2-10 Nomination and selection of the highest governance body	2.1 Board Governance and Management
	2-11 Chair of the highest governance body	The chair of the highest governance body and the senior management are served by different persons
	2-12 Role of the highest governance body in overseeing the management of impacts	2.1 Board Governance and Management
	2-13 Delegation of responsibility for managing impacts	2.1 Board Governance and Management
	2-14 Role of the highest governance body in sustainability reporting	About This Report
	2-15 Conflicts of interest	2.1 Board Governance and Management
	2-16 Communication of critical concerns	2.6 Stakeholder Management
	2-17 Collective knowledge of the highest governance body	2.1 Board Governance and Management
	2-18 Evaluation of the performance of the highest governance body	2.1 Board Governance and Management

GRI Standard	Disclosure	Location or Information
GRI 2: General Disclosures 2021		
Governance	2-19 Remuneration policies	2.1.4 Remuneration Committee
	2-20 Process to determine remuneration	2.1.4 Remuneration Committee
	2-21 Annual total compensation	4.3.1 Compensation Program
	2-22 Statement on sustainable development strategy	A Word from Our Chairman
	2-23 Policy commitments	3.4 Supply Chain Management 4.5 Human Rights
	2-24 Embedding policy commitments	3.4 Supply Chain Management 4.5 Human Rights
	2-25 Processes to remediate negative impacts	4.5 Human Rights
	2-26 Mechanisms for seeking advice and raising concerns	2.6 Stakeholder Management 4.5.2 Grievance and Whistleblowing Management
	2-27 Compliance with laws and regulations	No violation during the reporting period
	2-28 Membership associations	1.1 Corporate Overview 1.1.5 Membership of Associations
Stakeholder engagement	2-29 Approach to stakeholder engagement	2.6 Stakeholder Management
	2-30 Collective bargaining agreements	Although the company has not established a labor union and has no collective bargaining agreements, we hold labor-management meetings regularly on a quarterly basis and maintain transparent communication channels. In 2025, the attendance rate of labor representatives at these meetings was 100%, and the resolutions of these labor-management meetings apply to all employees.

GRI Standard	Disclosure	Location or Information
GRI 3: Material Topics 2021		
	3-1 Process to determine material topics	1.4 Our Approach to Materiality
	3-2 List of material topics	1.4 Our Approach to Materiality
	3-3 Management of material topics	1.4 Our Approach to Materiality 2.5 Risk Management
GRI 101: Biodiversity 2024	Biodiversity is not a material topic regarding its triple bottom line impacts. Refer to GRI 3-3 for detailed disclosure.	
GRI 201: Economic Performance 2016		
	201-1 Direct economic value generated and distributed	2.1.5 Management Performance
	201-2 Financial implications and other risks and opportunities due to climate change	2.5 Risk Management
	201-3 Defined benefit plan obligations and other retirement plans	4.3.4 Retirement Plan
	201-4 Financial assistance received from government	eMemory and its subsidiary, PUFsecurity, consistently contribute to the "A+ Industrial Innovative R&D Program" and the "Industrial Upgrading Innovation Platform" hosted by the Ministry of Economic Affairs. For cumulative recognized subsidies, please refer to eMemory's financial reports .
GRI 202: Market Presence 2016		
	202-2 Proportion of senior management hired from the local community	4.1 Human Resources Structure
GRI 203: Indirect Economic Impacts 2016		
	203-1 Infrastructure investments and services supported	5.2 Community Engagement
	203-2 Significant indirect economic impacts	5.1 Academic Contribution
GRI 204: Procurement Practice 2016		
	204-1 Proportion of spending on local suppliers	3.4 Supply Chain Management

GRI Standard	Disclosure	Location or Information
GRI 205: Anti-corruption 2016		
	205-1 Operations assessed for risks related to corruption	2.3 Integrity and Ethics
	205-2 Communication and training about anti-corruption policies and procedures	2.3 Integrity and Ethics
	205-3 Confirmed incidents of corruption and actions taken	2.3 Integrity and Ethics
GRI 206: Anti-competitive Behavior 2016		
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions for anti-competitive behavior, anti-trust, or monopoly practices during the reporting period
GRI 301: Materials 2016		
	301-1 Materials used by weight or volume	Not applicable; eMemory is a SIP provider and does not manufacture tangible products
	301-2 Recycled input materials used	Not applicable; eMemory is a SIP provider and does not manufacture tangible products
	301-3 Reclaimed products and their packaging materials	Not applicable; eMemory is a SIP provider and does not manufacture tangible products
GRI 302: Energy 2016		
	302-1 Energy consumption within the organization	3.1.2 Environmental Management and Implementation
	302-2 Energy consumption outside of the organization	3.1.2 Environmental Management and Implementation
	302-3 Energy intensity	3.1.2 Environmental Management and Implementation
	302-4 Reduction of energy consumption	3.1.2 Environmental Management and Implementation
	302-5 Reductions in energy requirements of products and services	3.2.4 Clean Technology Achievements

GRI Standard	Disclosure	Location or Information
GRI 303: Water and Effluents 2018		
	303-1 Interactions with water as a shared resource	3.1.2 Environmental Management and Implementation
	303-2 Management of water discharge-related impacts	3.1.2 Environmental Management and Implementation
	303-3 Water withdrawal	3.1.2 Environmental Management and Implementation
	303-4 Water discharge	Information not retrievable
	303-5 Water consumption	Information not retrievable
GRI 304: Biodiversity 2016		
	304-1 Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	eMemory does not own, lease, manage in, or adjacent to protected areas and areas of high biodiversity value outside protected areas
	304-2 Significant impacts of activities, products, and services on biodiversity	eMemory is a SIP provider and does not manufacture tangible products or own any factories, having low impacts of activities on biodiversity
	304-3 Habitats protected or restored	Not applicable, eMemory does not have habitats protected or restored
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	No IUCN Red List species and national conservation list species with habitats in areas affected by operations
GRI 305: Emissions 2016		
	305-1 Direct (Scope 1) GHG emissions	3.1.2 Environmental Management and Implementation
	305-2 Energy indirect (Scope 2) GHG emissions	3.1.2 Environmental Management and Implementation
	305-3 Other indirect (Scope 3) GHG emissions	3.1.2 Environmental Management and Implementation
	305-4 GHG emissions intensity	3.1.2 Environmental Management and Implementation
	305-5 Reduction of GHG emissions	3.1.2 Environmental Management and Implementation
	305-6 Emissions of ozone-depleting substances (ODS)	No ODS emission during the reporting period
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	No significant air emissions during the reporting period

GRI Standard	Disclosure	Location or Information
GRI 306: Effluents and Waste 2020		
	306-1 Waste generation and significant waste-related impacts	3.1.2 Environmental Management and Implementation
	306-2 Management of significant waste-related impacts	3.1.2 Environmental Management and Implementation
	306-3 Waste generated	3.1.2 Environmental Management and Implementation
	306-4 Waste diverted from disposal	3.1.2 Environmental Management and Implementation
	306-5 Water bodies affected by water discharges and/or runoff	3.1.2 Environmental Management and Implementation
GRI 308: Supplier Environmental Assessment 2016		
	308-1 New suppliers that were screened using environmental criteria	3.4.3 Supply Chain Management Mechanism
	308-2 Negative environmental impacts in the supply chain and actions taken	3.4.3 Supply Chain Management Mechanism
GRI 401: Employment 2016		
	401-1 New employee hires and employee turnover	4.1.1 Talent Attraction and Retention
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3 Benefits and Welfare
	401-3 Parental leave	4.3.2 Leave Program
GRI 402: Labor Management Relations 2016		
	402-1 Minimum notice periods regarding operational changes	eMemory provides notice of significant operational changes which could substantially affect the employees based on governmental regulations
GRI 403: Occupational Health and Safety 2018		
	403-2 Hazard identification, risk assessment, and incident investigation	4.4.1 Occupational Health and Safety Management
	403-3 Occupational health services	4.4.2 Health Checks and Insurances
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.4.1 Occupational Health and Safety Management

GRI Standard	Disclosure	Location or Information
GRI 403: Occupational Health and Safety 2018		
	403-5 Worker training on occupational health and safety	4.4.1 Occupational Health and Safety Management
	403-6 Promotion of worker health	4.4.2 Health Checks and Insurances
	403-9 Work-related injuries	4.4.1 Occupational Health and Safety Management
	403-10 Work-related ill health	4.4.1 Occupational Health and Safety Management
GRI 404: Training and Education 2016		
	404-1 Average hours of training per year per employee	4.2.2 Diversified Learning
	404-2 Programs for upgrading employee skills and transition assistance programs	4.2.3 Performance Evaluation / Career Development 4.3.4 Retirement Plan
	404-3 Percentage of employees receiving regular performance and career development reviews	4.2.3 Performance Evaluation / Career Development
GRI 405: Diversity and Equal Opportunity 2016		
	405-1 Diversity of governance bodies and employees	2.1.2 Board of Directors 4.1.1 Talent Attraction and Retention
GRI 406: Non-discrimination 2016		
	406-1 Incidents of discrimination and corrective actions taken	4.5 Human Rights
GRI 407: Freedom of Association and Collective Bargaining 2016		
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3.4 Supply Chain Management 4.5 Human Rights
GRI 408: Child Labor 2016		
	408-1 Operations and suppliers at significant risk for incidents of child labor	3.4 Supply Chain Management 4.5 Human Rights

GRI Standard	Disclosure	Location or Information
GRI 409: Forced or Compulsory Labor 2016		
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.4 Supply Chain Management 4.5 Human Rights
GRI 410: Security Practices 2016		
	410-1 Security personnel trained in human rights policies or procedures	Not applicable, security personnel is hired and trained by Tai-Yuan Science Park
GRI 413: Local Communities 2016		
	413-1 Operations with local community engagement, impact assessments, and development programs	5.2 Community Engagement
	413-2 Operations with significant actual and potential negative impacts on local communities	No significant actual or potential negative impacts on local communities during the reporting period
GRI 414: Supplier Social Assessment 2016		
	414-1 New suppliers that were screened using social criteria	3.4 Supply Chain Management
	414-2 Negative social impacts in the supply chain and actions taken	3.4 Supply Chain Management
GRI 415: Public Policy 2016		
	415-1 Political contributions	Most of the company's shareholders are foreign investors. According to Taiwan's Political Donation Law, the company is not allowed to make political donations. The Company has always complied with this legal requirement, so there were no political contributions during the reporting period.
GRI 416: Customer Health and Safety 2016		
	416-1 Assessment of the health and safety impacts of product and service categories	eMemory is an SIP provider and does not manufacture tangible products
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No such incidents happened during the reporting period

GRI Standard	Disclosure	Location or Information
GRI 417: Marketing and Labeling 2016		
	417-1 Requirements for product and service information and labeling	eMemory is an SIP provider and does not manufacture tangible products
	417-2 Incidents of non-compliance concerning product and service information and labeling	No such incidents happened during the reporting period
	417-3 Incidents of non-compliance concerning marketing communications	No such incidents happened during the reporting period
GRI 418: Customer Privacy 2016		
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No such complaints happened during the reporting period

Appendix

SASB Standards Index

Disclosure Topics	Code	Accounting Metric	Location
Greenhouse Gas Emissions	TC-SC-110a.1	(1) Gross global Scope 1 emissions	3.1.2 Environmental Management and Implementation
		(2) Amount of total emissions from perfluorinated compounds	Total emission was 0, no such situations happened during the reporting period
	TC-SC-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	3.1.2 Environmental Management and Implementation
Energy Management in Manufacturing	TC-SC-130a.1	(1) Total energy consumed	3.1.2 Environmental Management and Implementation
		(2) Percentage grid electricity	100 % of electricity of total energy consumed
		(3) Percentage renewable	3.1.2 Environmental Management and Implementation
Water Management	TC-SC-140a.1	(1) Total water withdrawn, percentage of each in regions with High or Extremely High Baseline Water Stress	0%, Operation location not in regions with High or Extremely High Baseline Water Stress
		(2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	0%, Operation location not in regions with High or Extremely High Baseline Water Stress
Waste Management	TC-SC-150a.1	(1) Amount of hazardous waste from manufacturing,	3.1.2 Environmental Management and Implementation
		(2) Percentage recycled	Total amount of hazardous waste from manufacturing was 0
Workforce Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	4.4 Occupational Safety
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	No such situations happened during the reporting period
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	Percentage of employees that require a work visa	Current Status: 0.58% of employees require work visas. Risk Control & Management: - Compliance: Collaboration with local law firms to ensure the accuracy and validity of visa applications. - Retention: Comprehensive visa processing and full subsidies for high-performing employees to enhance retention.

Disclosure Topics	Code	Accounting Metric	Location
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	eMemory is an SIP provider and does not manufacture tangible products and does not have revenue that contains IEC 62474 declarable substances
	TC-SC-410a.2	Processor energy efficiency at a system-level for: (1) servers, (2) desktops, and (3) laptops	3.2.4 Clean Technology Achievements
Materials Sourcing	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	3.4 Supply Chain Management
Intellectual Property Protection & Competitive Behavior	TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	There were no legal actions for anti-competitive behavior, anti-trust, or monopoly practices during the reporting period

Activity Metric	Code	Location
Total production	TC-SC-000.A	1.1 Corporate Overview
Percentage of production from owned facilities	TC-SC-000.B	0%, eMemory is a SIP provider and does not manufact tangible products