

ESG Risk Assessments

eMemory made the risk assessment on the issues concerning environment, society and corporate governance which are related to the operation of Company according to the materiality principle, and established related risk management strategy and measures as followings:

Material Topic	Risk Assessment Project	Risk Management Strategy and Measures
Environment	Environmental Protection and Ecological Conservation	Environmental protection is an extremely crucial part of corporate sustainability. As a specialized silicon intellectual property company, the Company does not engage in physical production and manufacturing, so we are in a non-pollution business – neither producing nor discharging any manufacturing waste. However, we still do our best to integrate environmental protection into our policy formulation and daily business operations, so as to do our part in maintaining corporate sustainable development. Given that the Company is in a non-polluting business, authentication of general environmental management systems does not apply to us. However, we still comply with environmental laws and regulations, reducing resource waste and doing resource recycling. Following ISO14064-1: 2018, including the Company and all subsidiaries to conduct GHG inventory. The Company initiated GHG inventory in 2022 and passed the external verification. The Company will regularly disclose the results of GHG inventory and continue working towards our goals. We hope to reduce the organization's greenhouse gas intensity by 1% annually. To practice energy conservation and carbon reduction, the Company aims to reduce its waste intensity by 1% annually and actively implement a series of initiatives. These measures include the adoption of high-efficiency LED lighting, regular inspection and maintenance of air-conditioning systems, procurement of renewable energy, and the promotion of electronic forms to reduce paper consumption, as well as the continuous implementation of waste reduction measures. We hope to create a zero-pollution environment in the future.

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Environment	Climate Change	The Company has evaluated that climate change may cause disaster hazard, market risk, operation risk etc., and to minimize the impact of increased operation costs caused by the relevant potential risks, the Company alters the green environmental protection from duties to opportunities by the innovation of core technologies, implementing component reduced product design which substitutes the complex manufacturing process required by the conventional non-volatile memory, and reduces the emission of carbon dioxide; depending on the innovation in several aspects of strategy, market, management, research and development, and accompanying with power of implementation, the Company keeps change for sustainability. To counter the potential impacts of climate change, eMemory continues to identify climate-related risks and opportunities in the value chain and plans response measures in accordance with the framework of the Task Force on Climate-related Financial Disclosures (TCFD).
Society	Workplace Safety	The Company is dedicated in the topics of securing labor health and working environment by periodically implementing safety and health education and holding “Fire Safety Seminar” ,“CPR First Aid Training” propaganda courses pursuant to the occupational safety and health relevant laws and regulations. And by providing specific parking spaces or transportation allowances, nursery room, full time security system, multifunction rest area etc. the employees can enjoy a comfortable and healthy environment. At our company, we prioritize the well-being of our employees as integral to our success. We offer comprehensive fitness allowances, benefiting over 400 individuals annually, and conduct regular health examinations, with support extended to more than 300 employees over the past two years. Additionally, our on-site nursing staff ensures proactive health management and offers personalized health consultation services to our workforce.

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Society	Product Safety	The major business of the Company is silicon IP licensing, that labeling will not be applicable for the products are intangible. The Company has passed the TÜV Rheinland ISO9001:2015 Quality Management System certification and ISO26262 Road Vehicles-Functional Safety certification and obtained corresponding certificates. The NeoBit & NeoEE AS series products have passed the TÜV Rheinland ISO26262 (Road Vehicles-Functional Safety) & Industrial Specifications IEC 61508 (Functional safety of electrical/ electronic/ programmable electronic safety-related systems) certification and obtained corresponding certificates. In order to continue to strengthen information security governance and customer privacy protection, the Company obtained ISO27001 Information Security Management System certification in 2023 and continues to ensure the validity of its certificate, the effectiveness and continuity of the Company's information and communications business operations. This will better protect the privacy and data security of stakeholders. The Company upholds a philosophy of “excellence in quality, service first, and fully meeting customer needs,” with an emphasis on improving product quality to prioritize customer satisfaction. We are committed to providing safe, dependable, high-quality products and establishing good communication channels with customers to ensure transparent and effective complaint handling processes. Furthermore, we conduct annual customer satisfaction surveys and have consistently received high ratings over the years, with an average score of 95.02 in 2025. We will continuously endeavor to provide even more exceptional products and a better service experience for our customers.
Corporate Governance	Social Economic and Compliance	By means of establishing corporate governance organization and implementing internal control system, all the personnel and operations of the Company can be ensured to comply with relevant laws and regulations.