

eMemory Technology Inc.

Ethical Corporate Management Implementation Status of 2025

Date of Board of Directors : December 24, 2025

eMemory engages in commercial activities by basing on the fair, honest, trustworthy, transparent principle, that the “Ethical Corporate Management Practice Principles” had been established and approved by the Board of Directors to make ethical management practicable and prevent form unethical conducts, as well as publicly disclose “Ethical Corporate Management Practice Principles” on the corporate website and Market Observation Post System. The Board of Directors has approved that the Sustainability Management Committee is responsible for promoting and overseeing the Company’s integrity and ethical practices, and the Chairman of the committee will also report annually to the Board of Directors on the implementation of ethical corporate management.

Implementation Status :

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. Senior management executives participated in the corruption risk assessment and took the risk identification survey in 2025. A total of 6 risk situations and 15 hazard items were identified. Among the 15 items, there are 9 low-risk items and 6 medium-risk items. For low-risk items, it is managed by existing prevention procedures. For medium-risk items, eMemory has adopted ISO27001 Information Security Management System to ensure that confidential organizational information is properly protected, thereby strengthening business continuity. Furthermore, information security related courses and discussions are regularly delivered to our employees to strengthen the concept of information security and prevent incidents from happening. In addition, eMemory regularly offers courses on integrity and information security to promote awareness and reinforce employees’ understanding, helping to prevent incidents from occurring.

2. Training and Publicity

eMemory provides a series of training courses. The "Information Environment and Information Safety" course emphasizes the confidentiality of both tangible and intangible information assets possessed by eMemory. The "Personal Information Protection" training course focuses on the execution of a nondisclosure agreement by the individual who handles any personal information, confirming their confidentiality obligations and the parameters of the permissible legal use of personal information. The

"Insider Trading" course propagates the inhibition of making use of undisclosed information to conduct insider trading and disclosure to others. "Integrity and Anti-Corruption" course strengthen employees' awareness of integrity management and professional ethics. In 2025, as of November, 21 new employees at eMemory participated in the courses mentioned, totaling 31.5 hours. The "Company-wide Information Security Training – Enhance Security Awareness, Six Lessons to Make You Invincible." was also established. All colleagues in the Company completed the course, with a total number of 362 people and a total of 362 hours.

At the same time, starting from 2023 at eMemory, in addition to all full-time employees, part-time and contract employees are also required to take the "Integrity and Anti-Corruption" course. This training is scheduled annually for all personnel to strengthen employees' awareness of professional ethics, implement honest management policies, and actively prevent dishonesty behavior. We also establish relevant courses mentioned above in the internal online course learning system to provide all employees with references at any time.

3. Internal Audit

The Audit Office of eMemory, in accordance with the "Ethical Corporate Management Practice Principles," conducts assessments of dishonest risk for various internal control operations and prepares the annual audit plan based on these evaluations. Audits are carried out according to the plan to ensure that, during business execution, no violations of integrity or ethical standards occur. The audit results and improvement recommendations are regularly reported to the Board of Directors to ensure the effective operation and continuous enhancement of the integrity management system.

4. Whistle-blowing System

The whistle-blowing system and related processing procedures had been established in the "Stakeholders Engagement" area on the corporate website. eMemory also established the "Internal Reporting and Handling Procedures", which explains the principles of preventive regulations and reporting procedures. The "President's Mailbox" and an "Employee Mailbox" on the Company's internal "My eMemory" portal provide channels for employees to voice their opinions. Upon receiving the complaint, we would assign a designated person to handle and investigate the complaint. The person handling the complaint shall report the handling method, progress and results to the Company and the person concerned. The person concerned and the person handling the complaint need to maintain the confidentiality of the investigation process and related information and shall not disclose the information without authorization. The Company protects the person concerned from any retaliation or other unfavorable treatment. Those who are unable to maintain confidentiality and cause the case to be disclosed to the public would be reviewed and handled following the relevant regulation.

5. Summary

Through continuous training and awareness programs, eMemory ensures that internal and external personnel fully understand policies related to integrity management. Under the clear guidelines of the “Ethical Corporate Management Practice Principles,” which prohibits certain business activities, the Company did not receive any whistleblower reports nor identify any cases of directly or indirectly offering, accepting, promising, or soliciting improper benefits, or other acts of dishonesty, illegality, or breach of fiduciary duty during the period from December 2024 to November 2025. Furthermore, the Company was not involved in any anti-competitive behavior and faced no litigation related to antitrust or monopoly regulations.

In summary, eMemory will continue to uphold the principles of integrity management through robust systems, audit mechanisms, and educational initiatives to ensure that operations comply with ethical standards and legal requirements, thereby maintaining the trust of shareholders, customers, and all stakeholders.

Reporter : Michael Ho

President and Convener of the Sustainability Management Committee

Notice to Readers

This document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.