京元電子股份有限公司
The Testing Industry Benchmark

2025

SUSTAINABILITY REPORT



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About This Report

Reporting Period

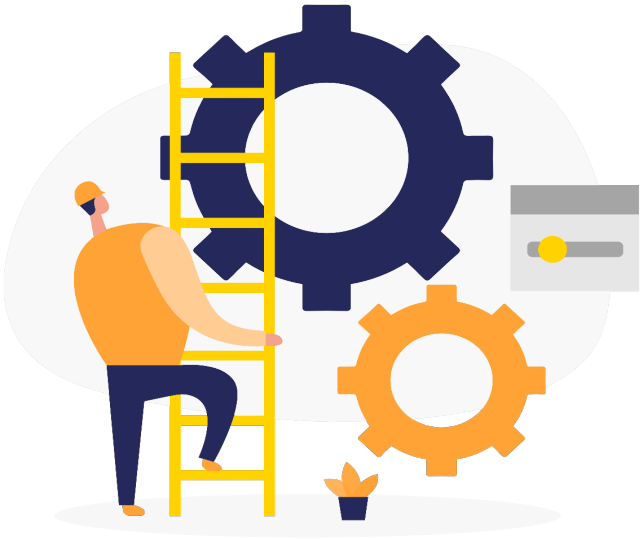
This sustainability report (this report) issued by King Yuan Electronics Co., Ltd. (King Yuan Group, KYEC, or the Company), contains disclosures of the Company's performance, management policies, and objectives in the five major areas of governance, products, supply chain, environment, and society for the year 2025 (January 1, 2025, to December 31, 2025). The Company publishes its sustainability report annually and makes it available on its website.

- Previous report publication date: August 2025
- Current report publication date: August 2026
- Next report publication date: August 2027

The reporting period of this report is consistent with the consolidated financial statements. To ensure completeness and comparability, certain sections may include information prior to January 1, 2025, and after December 31, 2025, with explanatory notes provided in those respective sections.

Reference Standards

This Report is prepared with reference to the GRI Standards published by the Global Sustainability Standards Board (GSSB), the semiconductor industry standards published by the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-Related Financial Disclosures (TCFD) framework published by the Financial Stability Board (FSB).



Boundary and Scope

The disclosure scope of this report primarily covers the Company's major production sites, together with its overseas operational sites, detailed as follows:

Report Scope	Abbreviations Used in This Report
Hsinchu Factory	Collectively referred to as "KYEC Headquarters or Taiwan factories"
Zhunan Factory or Chung-Hua Factory	
Tong-Luo Factory	
Toufen Factory	
U.S. Sales Office	Collectively referred to as "Overseas Offices"
Japan Sales Office	
Southeast Asia and Europe Sales Offices	

Note 1: The reporting boundary for the current year is consistent with the entities covered in the consolidated financial statements. For the Company's 2025 consolidated financial statements, please refer to https://www.kyec.com.tw/en/Ir/Certification.

Note 2: The Company disposed of its subsidiaries in Suzhou, China (KLT & ZKT) on May 2, 2024; they have therefore been formally excluded from the reporting boundary from 2025 onward.

If the disclosure scope of a chapter differs from the aforementioned, supplementary explanations are included in that chapter. The calculation basis for various statistical data in this report is as follows:

Financial Data	The economic income distribution table uses consolidated financial report data certified by accountants. Unless otherwise specified, all financial data is denominated in New Taiwan Dollars.
Environmental Data	Greenhouse gas emissions data is compiled in accordance with ISO 14064-1:2018 and has been verified by an independent third party; Water resources and waste statistical data is reported by each operational site to local regulatory authorities.
Other Data	Consolidated self-reported statistical data from each operational site.

Information Restatement

The following prior-period information in this report has been restated. Detailed content is provided in the respective sections.

Restated Information	Reason for Restatement	Impact of Restatement	Report Section
The "Air Pollution Control" section has been removed beginning with the 2025 report	The Company disposed of KLT & ZKT in 2024; they are not included in the reporting boundary from 2025 onward. As the process characteristics of the Company's Taiwan factories do not involve significant air pollutant emissions, the operating profile differs markedly from the past, when KLT & ZKT were included.	Since the operating activities of the Taiwan factories have no record of emissions of nitrogen oxides (NOx), sulfur oxides (SOx), or other significant air pollutants, this content has been removed to accurately reflect the actual environmental impact of the current operating entity.	The "4.3 Air Pollution Control" content disclosed in the 2024 Sustainability Report is no longer included.
2024 greenhouse gas emissions – Scope 1 & 2 direct emissions; 2023 and 2024 greenhouse gas emission intensity	Data entry error	No impact	About This Report: Sustainability Performance - Environmental Performance
Updated the three 2024 figures for Direct Economic Value Generated, Distributed Economic Value, and Retained Economic Value	Avoid inconsistency with the result of the formula【Retained Economic Value = Direct Economic Value Generated – Distributed Economic Value】.	Errata corrected and information disclosed accurately	2.2.1 Economic Value ▼ Economic Value Generated and Distributed Over the Past Three Years (Unit: NT$ thousand)

Compilation Process

The Company has prepared a sustainability report, under which the Sustainable Development Committee is responsible for compiling and reviewing the Company's sustainability report, ensuring effective planning, communication, and integration. Each year, the members of the functional groups under the Sustainable Development Committee are responsible for compiling the information required for the report and drafting its content. Once the annual sustainability report has been prepared, it is submitted to the heads of the functional groups for a preliminary review, an internal audit is performed, and the report is finalized upon approval by the Board of Directors.

External Assurance/ Verification

After finalization and approval by the Board of Directors, the Company engages an external independent third-party organization to verify that the report complies with the reporting requirements of the GRI Standards. This year, we commissioned SGS Taiwan Ltd. to conduct Type 1 moderate level assurance in accordance with AA1000AS v3 (AccountAbility 1000 Assurance Standard v3). Please refer to the appendix for relevant assurance methods and results.

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Sustainability Strategy and Performance

Message from the Management

In recent years, enterprises around the world have been hit by increasingly severe climate change impacts, and the risks and challenges they face have grown ever more complex than before. In addition to focusing on refining and surpassing its core technical capabilities, KYEC has long regarded sustainable development (ESG) as an inescapable corporate responsibility, comprehensively deepening its concrete practices in corporate governance, sustainable supply chain, environment, health and safety, and human rights.

Since introducing and advancing the IFRS Sustainability Disclosure project in 2024, we have come to understand that sustainability disclosure is not merely about compliance, nor is it an optional extra. The systematic process of preparing the sustainability report effectively helps the Company optimize its strategy-setting and execution mechanisms and respond precisely to the real needs of stakeholders, thereby formulating an "inside-out" sustainable development strategy.

Improving corporate governance and laying the cornerstone of integrity

KYEC recognizes that sustainable operations are a core corporate policy and has deeply integrated ESG principles into its business decisions and daily operations. We have established a dedicated "Sustainable Development Committee" with functional groups under it, which reports regularly to the Board of Directors on its progress, enhancing the transparency of decision-making. The Company upholds the principle of ethical management, implements risk management and internal audits, and builds solid social trust through sound internal controls and regulatory compliance (including international standards such as GRI and IFRS).

In the face of the unknowns brought about by the global political and economic situation and climate change, we take proactive action to strengthen climate risk governance and information security resilience, enhancing the Company's adaptability and capacity to respond to change. At the same time, we maintain a responsible attitude toward shareholders, employees, suppliers, and other stakeholders, and are committed to continuously optimizing operational efficiency and promoting transparent information disclosure, so as to create long-term sustainable value.

Deepening the sustainable supply chain and jointly creating green value

A sustainable supply chain is an essential cornerstone for ensuring uninterrupted business operations and continued growth. The Company actively promotes the introduction and management of low-carbon materials, working hand in hand with supply chain partners to reduce environmental impact and strengthen the carbon reduction capabilities of the supply chain as a whole. In terms of business continuity, we continuously refine our supply chain management mechanisms and risk controls to enhance supply chain resilience, ensuring that we can consistently provide customers with high-quality, reliable services in a diverse and changing market environment.

In addition, we adhere to the principle of ethical management and require all suppliers to strictly comply with the Supplier Code of Conduct, striving to build fair, transparent, and mutually trusting partnerships and to jointly create a green supply chain system that is both competitive and sustainable in value.

Practicing environmental friendliness and accelerating the low-carbon transition

2025 was a pivotal year in KYEC's efforts to accelerate its low-carbon transition. Facing the energy and resource shortage challenges brought about by growing demand for advanced chips, we shifted from passive response to proactive action. We firmly believe that corporate competitiveness stems from valuing resources and using them efficiently. We therefore continue to expand our renewable energy footprint and enhance the circular-use value of water resources and waste, striving to turn "waste" into "renewable resources" and actively building a zero-waste industrial ecosystem.

Looking ahead, we will actively implement our net-zero pathway and work with our global supply chain partners to practice green innovation. KYEC aims not only to play a key role in driving the semiconductor testing industry, but also to become a leader guiding the industry toward a low-carbon future, leaving a rich and vibrant ecological environment for the next generation.

Fulfilling social responsibility and building an inclusive workplace

We adhere to the core spirit of "people-centered, creating shared and inclusive value." Talent is the foundation on which KYEC maintains its technological leadership. As our capacity expands, we actively promote talent recruitment and industry-academia collaboration across regions, providing local young people with high-quality career development opportunities. At the same time, in response to the digital transformation trend, we have introduced AI collaboration tools into internal training and process optimization, ensuring that employees remain competitive amid technological change. In addition, the Company strictly complies with the RBA Code of Conduct, continuously strengthening the prevention of unlawful workplace harassment and the protection of human rights, and building an inclusive and equal corporate environment.

In 2025, KYEC was honored with the "Happy Enterprise Award," a recognition of our efforts to create a friendly workplace. We also continue to invest in local charity and community development in line with the ESG spirit; through deep local engagement and the substantive participation of our employees, we drive shared prosperity between the Company and the local community and put sustainable well-being into practice.



Conclusion: A long-term commitment to future generations

The essence of sustainability is a never-ending race in risk management. KYEC has always firmly believed that "sustainability" and "business continuity" are inseparable. Sustainability is neither a slogan nor a passing fad, but a long-term commitment to the future, backed by solid action.

The Company has quietly invested in sustainable development for many years. Although our resources are limited, we still strive to innovate continuously in our core business and attach great importance to the long-term impact of sustainability issues on business operations. We hope that KYEC can become a model sustainable enterprise, continuing to forge ahead in creating shared social good.

President

Sustainability Performance

Economic Performance:

Item	2023	2024	2025(*)
Operating Revenue (NT$ thousand)	33,025,307	36,792,561	34,933,546
Net Income After Tax (NT$ thousand)	6,016,370	8,095,286	11,057,794
EPS (TWD)	4.78	6.36	9.01
Debt-to-Assets Ratio (%)	45.85	48.44	50.15
Long-term Funds to Fixed Assets Ratio (%)	141.88	186.96	133.29
Return on Assets (%)	8.86	10.64	11.94
Return on Equity (%)	15.63	19.11	23.24
Income Tax (NT$ thousand)	1,467,549	2,249,401	2,624,046
R&D Expenses (NT$ thousand)	1,290,696	1,323,741	930,260
Employee Salary and Benefit Expenses (NT$ thousand)	8,106,478	9,162,643	8,876,729
Operating Costs (NT$ thousand)	21,883,515	22,273,903	16,970,105

(*) Excluding the former Suzhou subsidiaries in China

Environmental Performance:

Item	2023	2024	2025(*)
Number of Environmental Protection Law Violations	3	2	0
Total Electricity Consumption (GJ)	2,856,629.41	3,280,382.62	3,108,638.56
Electricity Intensity (GJ per NT$ million)	86.24	88.66	88.99
Fossil Fuels (GJ)	9,116.33	7,689.66	6,816.63
Steam (GJ)	40,375.16	15,228.10	0
Raw Water Withdrawal (Million Liters)	2,270.908	2,254.77	1,481.57
Recycled Water Usage (Million Liters)	1,155.022	980.67	205.339
Water Consumption (Million Liters)	3,425.93	3,235.44	1,686.909
Water Intensity (Million Liters per NT$ million)	0.10	0.09	0.04
Water Consumption (Million Liters)	1,761.789	1,730.81	1,047.941

Item	2023	2024	2025(*)
Discharge (Million Liters)	509.119	523.954	433.63
Wastewater Discharge Intensity (Million Liters per NT$ million)	0.02	0.01	0.01
Hazardous Industrial Waste Generated (Tons)	328.87	273.95	33.74
Hazardous Industrial Waste Recycled (Tons)	28.99	35.37	24.36
Hazardous Industrial Waste Recycling Rate (%)	8.82	12.91	72.19
General Industrial Waste Generated (Tons)	3,229.64	2,978.12	2,775.13
General Industrial Waste Recycled (Tons)	2,835.22	2,180.92	2,418.85
General Industrial Waste Recycling Rate (%)	87.8	73.2	86.1
Total Industrial Waste Generated (Hazardous + General) (Tons)	3,558.51	3,252.07	2,808.88
Total Industrial Waste Recycled (Hazardous + General) (Tons)	2,864.21	2,216.29	2,443.21
Total Industrial Waste Recycling Rate (Hazardous + General) (%)	80.49	68.15	86.9
Industrial Waste Generation Intensity (Tons per NT$ million)	0.11	0.09	0.08
Greenhouse Gas Emissions - Scope 1 Direct Emissions (Tons CO_2e)	6,489.2	8,637.736	10,517.741
Greenhouse Gas Emissions - Scope 2 Indirect Emissions (Tons CO_2e)	411,907.56	445,016.784	357,859.709
Greenhouse Gas Emissions - Scope 3 Indirect Emissions (Tons CO_2e)	96,329.99	503,404.25	1,137,764.651
Greenhouse Gas Emission Intensity (Tons CO_2e per NT$ million)	12.67	12.33	10.55
Local Procurement Ratio (%)	65	60.6(*)	75
Annual Supplier Audits (Number of Companies)	101	101(*)	132
Green Procurement (NT$ ten thousand)	13,266	29,901(*)	59,627

(*) Excluding the former Suzhou subsidiaries in China

Social Performance:

Item	2023	2024	2025(*)
Number of Employees	9,444	10,911	8716
Total Employee Training Hours	616,012	693,920	553,763
Average Employee Training Hours	65.23	63.6	63.5
Number of Employee Training Certificates	5,978	6,719	5,452
Employment Rate of People with Disabilities	1%	1%	1%
Number of Participants in Health Promotion Seminars	976	879	1,252
Number of Social Welfare Activities	14	14	14
Number of Violations of Occupational Safety and Health Regulations	1	0	0
Number of Physical Work-Related Injuries	19	29	19
Number of Chemical Work-Related Injuries	1	0	0
Number of Ergonomic Work-Related Injuries	0	0	0
Disabling Injury Frequency Rate (Number of Disabling Injuries/Million Work Hours)	1.08	1.9	1.13
Disabling Injury Severity Rate (Number of Disabling Injury Days/Million Work Hours)	12.55	18	10
Frequency-Severity Indicator	0.12	0.18	0.11
Number of Contractor Training Participants	1,029	3,678	974
Number of Safety and Health Violations by Contractors	53	51	266
Number of Contractor Work-Related Injuries	0	0	0
Number of Safety and Health Proposals	195	108	77
Number of Emergency Response Drills	75	108	133

(*) Excluding the former Suzhou subsidiaries in China

Company Overview

Company Profile

King Yuan Electronics Co., Ltd., (KYEC) was established in 1987, and is primarily engaged in semiconductor packaging and testing services. The Company is headquartered in Hsinchu City, Taiwan, with its main production facilities in Miaoli County, Taiwan. Additionally, the Company has established business locations in the United States, Japan, Southeast Asia, and Europe, together with a newly established subsidiary in Singapore, to provide real-time services to global customers.

Company Name	King Yuan Electronics Co., Ltd.
Company Type	Listed joint-stock company
Date of Establishment	May 28, 1987
Headquarters Location	No. 81, Section 2, Gongdao 5th Road, Hsinchu City
Industry Category	Electronic components and products manufacturing
Main Products or Services	Design, manufacturing, testing, accessories, processing, packaging, and trading of various integrated circuits, as well as manufacturing, processing, and trading of various computers and their components
Paid-in Capital	NT$12,227,450,650
Net Revenue	NT$34,933,545,984
Number of Employees	8.716

Main Product Manufacturing Process

For information on the manufacturing processes of main products (Wafer probing, Wafer grinding/Dicing/Die sorting, IC final testing, Burn-In, pin scanning/shipping, packaging/testing), please refer to the Company's 2025 Annual Report at https://www.kyec.com.tw/zh-tw/Ir/Meeting.

Awards and Honors

The Company's main awards in 2025 are as follows:

Organizing Unit	Award
The Taiwan Institute for Sustainable Energy (TAISE)	Taiwan Corporate Sustainability Reporting Awards Bronze Award
Corporate Synergy Development Center	Bronze Tower Award of the Taiwan Continuous Improvement Awards
Association of Pioneer Quality Control Research	The National Q.C. Golden Award

Public Association Participation

KYEC actively participates in relevant industry associations to share knowledge, exchange information and practical experience with peers and professionals, aiming to respond to international developments and enhance industry standards. In 2025, the Company joined two public association organizations, listed as follows:

Public Association Organizations	Membership
The Allied Association For Science Park Industries	Chairman
Taiwan Semiconductor Industry Association (TSIA)	General Member



Operational Sites

KYEC holds a unique market position in Taiwan and the global semiconductor supply chain, leveraging the trend of continued outsourcing in the global semiconductor industry to drive capacity expansion and revenue growth. In addition to enhancing development in Taiwan, the Company has set up business locations across United States, Japan, Southeast Asia, and Europe, offering closer access to local customers.



KYEC
The Testing Industry Benchmark

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Material Topic Analysis and Identification

◎ 1.1 Stakeholder Engagement
◎ 1.2 Stakeholder Identification



1.1 Stakeholder Engagement

1.1.1 Stakeholder Identification

Considering KYEC's industry attributes and business model, with the Sustainable Development Committee adopts the five principles of the AA1000 Stakeholder Engagement Standard (2015) (AA1000 2015): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives, to identify groups or organizations that influence, or are influenced by KYEC. Seven categories of stakeholders directly connected to the Company were identified, including employees, customers, investors, suppliers, contractors, communities, and government agencies.

1.1.2 Stakeholder Communication

To understand and respond to matters of concern to stakeholders, we provide various communication channels for regular communication and engagement with stakeholders, allowing stakeholders to provide feedback at any time, to understand the ESG issues that different stakeholders are concerned about, and to provide responses or corresponding strategies for related issues. The communication mechanisms and key concerns of each stakeholder group in 2025 are summarized as follows:

▼ KYEC's Major Stakeholders and Communication Channels and Frequency

Stakeholders	Communication Topics	Communication Channels	Frequency
Employees	● Recruitment ● Leave System ● Salaries and Bonuses ● Career Development ● Employee Physical and Mental Health ● Labor-Management Communication	Labor-Management Meeting	Quarterly
		Employee Forum	Quarterly
		New Employee Orientation Forum	Quarterly
		Foreign Employee Forum	Semi-annually
		Department Meeting	Weekly/ Monthly
		Suggestion and Improvement System	Irregularly
		Grievance Handling Committee	As needed
		Personnel Review Committee	As needed
		Employee Message Board	Permanent
	● Employee Engagement	Employee Survey	Every two years
	● Employee Benefits	Year-end Banquet	Annually
	● Employee Welfare Committee Activities	Employee Welfare Committee Meeting	Quarterly
		Employee Representative Assembly	Permanent
	● Club Activities	Labor Union Committee	As needed
	● Accident and Occupational Injury Management	Occupational Safety and Health Committee	Quarterly
	● Workplace Safety		

Stakeholders	Communication Topics	Communication Channels	Frequency
Customer	• Corporate Social Responsibility • Customer Commitment and Service • Fire Equipment Installation and Management • Disaster Prevention and Emergency Response • Greenhouse Gas Emissions and Management • Environmental Protection and Occupational Safety and Health Regulations • Environmental Protection • Information Security • Customer Privacy • Customer Relationship Management	Customer Satisfaction Survey	Annually
		Customer Questionnaire	Irregularly
		Email	Irregularly
		Customer Document Distribution	Irregularly
		Customer Audit	Irregularly
		Company Website	Irregularly
Investor	• Operating Strategy • Corporate Governance • Financial Performance • Dividend Policy	Market Observation Post System	Irregularly
		Domestic and International Investment Forums	Irregularly
		Annual General Shareholders Meeting	Annually
Suppliers	• Quality Performance Evaluation • Hazardous Substance Management • Procurement Policy • Responsible Business Alliance Code of Conduct • Conflict Minerals Management	Supplier Education and Training	Annually
		Supplier Evaluation	Monthly/ Quarterly
		Email	Real-time
Contractor	• Factory Safety and Health Operations	Contractor Council	Monthly
		Email	Irregularly
Community	• Industry-Academia Collaboration	Company executives teaching at partner schools	Irregularly
		Partner schools visiting the factory for observation and learning	Irregularly
	• Club Activities	Community cleanup	Monthly
Government agencies	• Overall Education and Training Quality • Corporate Governance • Regulatory Compliance • Financial Information Transparency • Contracting and Change Management • Wastewater Discharge and Management • Waste Management • Water Resource Management • Disaster Prevention and Emergency Response • Hazardous Substances/Dangerous Goods Management • Mechanical Equipment Safety Management • Greenhouse Gas Management • Green Energy Procurement and Energy Management	TTQS Evaluation	Irregularly
		Correspondence and Email	Irregularly
		Promotional Meetings/Regulatory Briefings	Irregularly
		Issuing Orders	Irregularly
		External Official Documents	Irregularly
		On-site Inspection	Irregularly
		Public Regulatory Hearings	Irregularly

▼ Stakeholder Concerns and Communication Results

Stakeholders	Issues of Concern	Communication Status
Employees	Talent Recruitment and Retention	1. Actively participated in campus job fairs and recruitment activities at local employment service centers, prioritizing the hiring of local residents to support the community. 2. Strengthened industry-academia collaboration by partnering with colleges and universities to create win-win outcomes, opening doors to semiconductor industry careers for students, and providing comprehensive salary benefits and internship retention bonuses. 3. Through collaboration with government projects as part of the substitute military service program, the Company helped integrate R&D talent into the industry, ensuring a smooth entry into the workplace. 4. Promoted pre-hiring programs by partnering with undergraduate and podtgraduate students at colleges and universities, securing master's and bachelor's students in advance to ensure seamless transition from graduation to industry. 5. Continued collaboration with government agencies to attract outstanding talent to Miaoli and care for disadvantaged personnel, fulfilling the Company's corporate social responsibility. 6. The Company has established a little angel and mentor system to monitor new employees' learning progress and provide timely assistance. 7. The Company has established a comprehensive remuneration system, conducting annual salary adjustments and distributing profit sharing, three-festival bonuses, and incentive bonuses, determined by operational performance and profitability. 8. Provided diverse communication channels to enhance employee satisfaction.
	Recruitment and Retention Mechanism	1. Streamlined recruitment processes to enhance the onboarding and orientation experience for applicants and new employees. 2. Enhanced transparency in job vacancies and company image management to help new employees adapt more quickly.
	Training and Development	In 2025, two meetings of the Training and Education Committee were held to discuss training and education topics with the committee representatives from each business unit and to review talent development and training program planning. 1. Regularly reviewed organizational development needs and formulate annual training plans. In addition to training basic engineers, also provide senior management courses to offer colleagues more comprehensive and diversified educational training content. 2. In response to recent government advocacy and guidelines on topics such as sexual harassment and workplace illegal infringement, regularly conducted plant-wide and supervisory educational training. 3. Strengthened colleagues' semiconductor-related knowledge and skills by continuously offering electronics and testing-related courses that create strong connections with industry work content and enhance training practicality. 4. Organize AI-related seminars and courses to raise awareness of AI integration, create a common language, and connect with AI trends.
	Communication Mechanisms	1. The Company regularly holds various forums to enhance face-to-face communication opportunities between senior management and colleagues. In 2025, a total of 18 forums were held, where participating colleagues were able to ask questions that were immediately answered by senior management. Issues were followed up after the meetings, meeting minutes were documented and submitted, with a 100% resolution rate. 2. Provided an online message board where responsible units handle issues and respond promptly, achieving a 100% resolution rate. 3. Provided physical suggestion boxes where employees can express their opinions anonymously, with proactive improvements made to address issues by the responsible unit, achieving a 100% resolution rate. 4. Hold a labor-management meeting once per quarter as required by law, conducted separately at each factory.

Stakeholders	Issues of Concern	Communication Status
Employees	Diversified Employee Activities	In 2025, welfare committee meetings were held once per quarter to discuss annual activity planning with welfare committee members: 1. To promote teamwork spirit and departmental cohesion among employees, various diversified activities are organized monthly (such as ball game competitions, electric racing, floor curling tournament and other fun contests) 2. To help employees achieve work-life balance, enriching activities are organized, inviting employees to bring family and friends to join in (such as family days, group ticket purchase for a basketball game, movie screenings, etc.)
	Recognition and Awards	1. To express gratitude to employees who have dedicated years of hard work to the company, awards are presented every six months to senior colleagues for 5, 10, and 25 years of service. 2. The Company conducts an annual selection of outstanding employees, and publicly recognizes and commends their efforts to promote mutual encouragement and learning among colleagues.
	Care for Female Employees	1. Factories are equipped with nursing rooms, to create a safe and comfortable environment for female employees to breastfeed. 2. Armbands are provided for pregnant employees to ensure they can be recognized and offered assistance when needed in work areas. Priority parking spaces are also provided. 3. In 2025, female cancer screening activities were organized, with a total of 100 participants.
	Health Promotion	1. Arranged first aid personnel initial training and refresher training programs in accordance with regulations. Staffing of first aid personnel meets regulatory requirements. 2. We conducted a series of lectures on health, covering topics including chronic diseases, cancer prevention, and metabolic syndrome, with a total of 1252 participants. 3. In 2024, received the Healthy Workplace Certification from the Health Promotion Administration, Ministry of Health and Welfare (valid for three years).
	Occupational Safety	1. Risk assessments for workers are continuously conducted annually, with ongoing improvement initiatives. 2. Continuously promote health promotion activities to maintain employees' physical and mental health. 3. Regular employee health examinations are conducted, and tiered health management is implemented. 4. High-risk groups have been identified, evaluations are arranged by occupational medicine specialists and both health education and medical assistance are provided.
Customer	Disaster Prevention and Emergency Response	1. Promote ISO 45001 occupational health and safety management system. 2. Develop and implement annual occupational health and safety education and training plans. 3. Regularly conduct on-site occupational health and safety inspections and perform corrective actions for abnormalities. 4. Establish a business continuity management system to ensure proper implementation of risk control, emergency response, and post-disaster recovery, reducing the impact of hazards.
Investor	Operations and Financial Status	1. Participate in institutional briefings by invitation from domestic and international institutional investors on a quarterly basis to explain the Company's latest business overview to investing institutions. 2. Publicly disclose relevant operational data through the Market Observation Post System.

Stakeholders	Issues of Concern	Communication Status
Suppliers	Responsible Business Alliance Code of Conduct Commitment Letter/ RMI_CMRT	All KYEC suppliers are required to sign the Responsible Business Alliance Code of Conduct (RBA Code of Conduct) Commitment Letter, pledging to comply with the Code and KYEC Supplier Code of Conduct, and committing that their minerals originate from smelters and refineries approved by RMI. Suppliers are required to complete the CMRT (Conflict Minerals Reporting Template) and EMRT (Extended Minerals Reporting Template) to collect and report information related to conflict minerals through CMRT and EMRT.
	Signed Guarantee Letter	Require suppliers to comply with international hazardous substance regulations/customer requirements.
	On-site Audit	Confirm whether suppliers' process capabilities/quality/ESG-related management meet KYEC requirements.
	Assessment	Factors such as suppliers' quality, price and cost, delivery schedule, service level, supply capacity, and technical support are included in the evaluation items.
Contractor	Factory Safety and Health Operation Requirements	Conduct safety and health education training for contractors before they enter the factory, and hold monthly contractor coordination meetings to promote and communicate entry regulations.
	Environmental, Safety and Health Regulatory Compliance	Assign personnel to participate in regulatory briefing sessions and conduct monthly regular reviews to ensure compliance with environmental, safety and health regulations.
Community	Industry-Academia Collaboration	1. Collaborate with colleges and universities nationwide in industry-academia partnerships, providing students with opportunities to balance academic completion and economic independence. 2. Continue to expand new industry-academia collaboration schools, providing students with a wide range of internship opportunities. 3. By collaborating with schools on public welfare activities, strengthen our presence on campuses and provide students with varied career development opportunities. 4. Design a student mentor program to stabilize students' work conditions after reporting for duty, and regularly care for students through symposium format, providing them with opportunities to voice their opinions.
	Community Care	The Company actively participates in community care and fulfills social responsibility by assisting with local environmental cleaning and maintenance (twice monthly) and has sponsored equipment for neighborhood patrol teams, and support for local resident activities (e.g. Mid-Autumn Festival celebrations, group hikes, etc.)
Government agencies	Education and Training Quality	Apply for external institution competency-oriented course certification (ICAP), continuously inventory various functional job knowledge and skills, optimize training content, and ensure training quality meets industry needs.
	Disaster Prevention and Emergency Response	1. Participate in the Regional Joint Defense Committee of Toufen-Zhunan Industrial Park and Tong-Luo Science Park to strengthen emergency response capabilities and reduce disaster losses. 2. Establish information systems for chemicals, hazardous materials, and disaster response within the factory area to effectively control the situation when disasters occur. 3. Regularly conduct emergency response drills and coordinate with local fire departments to conduct large-scale evacuation and rescue drills.

Stakeholders	Issues of Concern	Communication Status
Government agencies	Waste Management	1. Legally approve waste disposal plans, assign dedicated personnel, and regularly conduct waste import/export reporting and control. 2. Continuously identify waste materials within the factory that can be recycled and reused, improve recycling and reuse rates, and reduce waste incineration rates.
	Wastewater Management	1. Assign dedicated personnel to operate and manage wastewater recycling and treatment equipment, continuously improving the recycling and reuse rate of process wastewater. 2. Comply with domestic and international environmental protection regulations, obtain water pollution control permits, regularly conduct wastewater inspections and reporting, and confirm that discharge data meets effluent standards.
	Greenhouse Gas Management	1. Legally register the annual greenhouse gas inventory results of each factory on the Ministry of Environment platform. 2. Continuously promote various greenhouse gas emission reduction measures, and seek opportunities for greenhouse gas reduction by referencing domestic and international reduction methodologies.
	Energy Management	1. Continuously promote energy-saving projects annually and report the results to the Energy Administration. 2. Continuously expand the use of renewable energy and set short, medium, and long-term targets, and plan to install solar power generation systems on the rooftops of each factory

Note: This table only briefly describes the issues of concern to stakeholders. Please refer to the relevant sections of this report for detailed response measures



1.2 Material Topic Identification

1.2.1 Material Topic Assessment Process

Material Topic Assessment Process

The functional groups under KYEC's Sustainable Development Committee assesses the sustainability issues that have significant impact on stakeholders based on the impacts generated by the Company's business activities, industry characteristics, and value chain. Through stakeholder engagement and expert consultant consultation, and with reference to the materiality, completeness, and stakeholder inclusiveness required in the GRI 3 standard of the GRI 2021 version, the Committee evaluates these issues and reports the material issues identification results to the Board of Directors, which then decides on the key sustainability issues for the current period. The detailed assessment process is as follows:

Step 1. Identify Key Issues

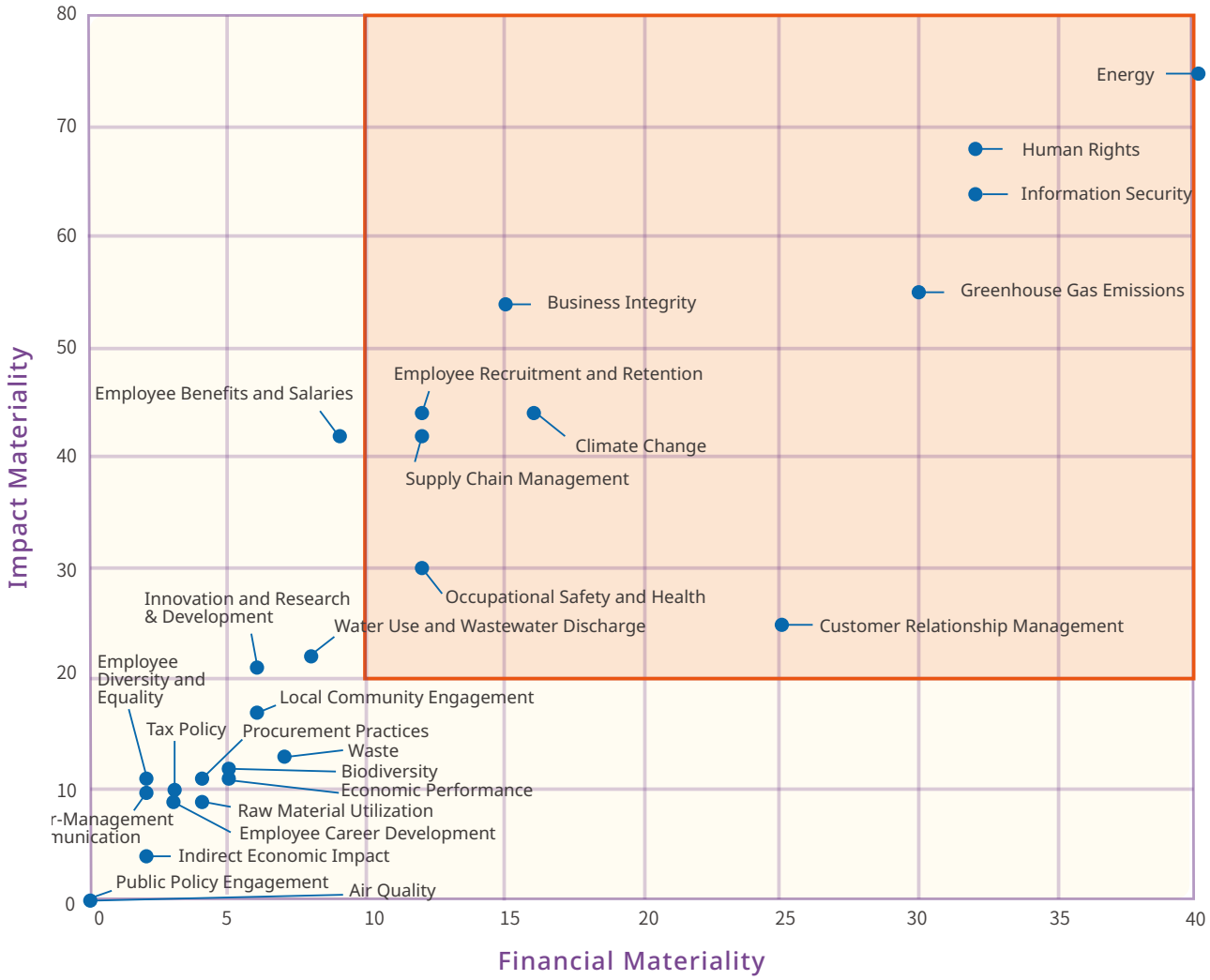
(1) Summarize industry attributes: Inventory the Company's business items, such as business models, product or service types, industry characteristics, worker types, and analyze all relevant industry.

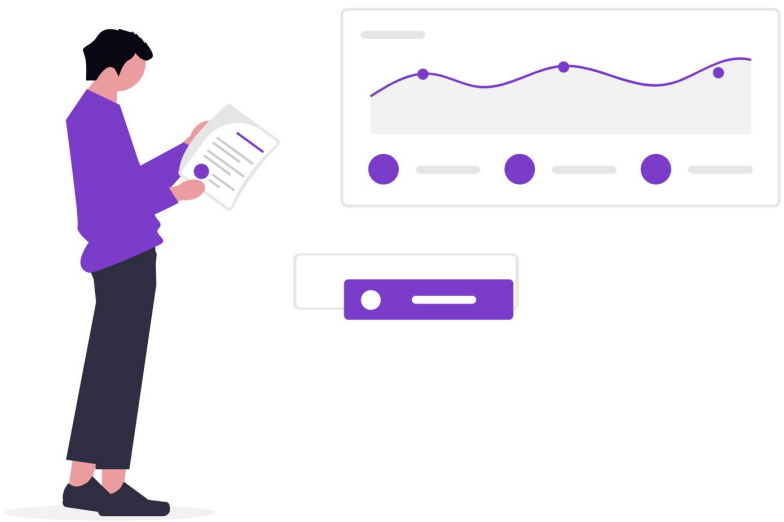
(2) Identify sustainability issues: Analyze the organization's internal sustainable development goals; the sustainability-related disclosure indicators of the GRI Standards, RBA, SDGs, ISO 26000, SASB, TCFD, industry standards, and peers; and the expectations and needs of stakeholders. A total of 26 sustainability issues were identified.

Step 2. Determine Material Issues

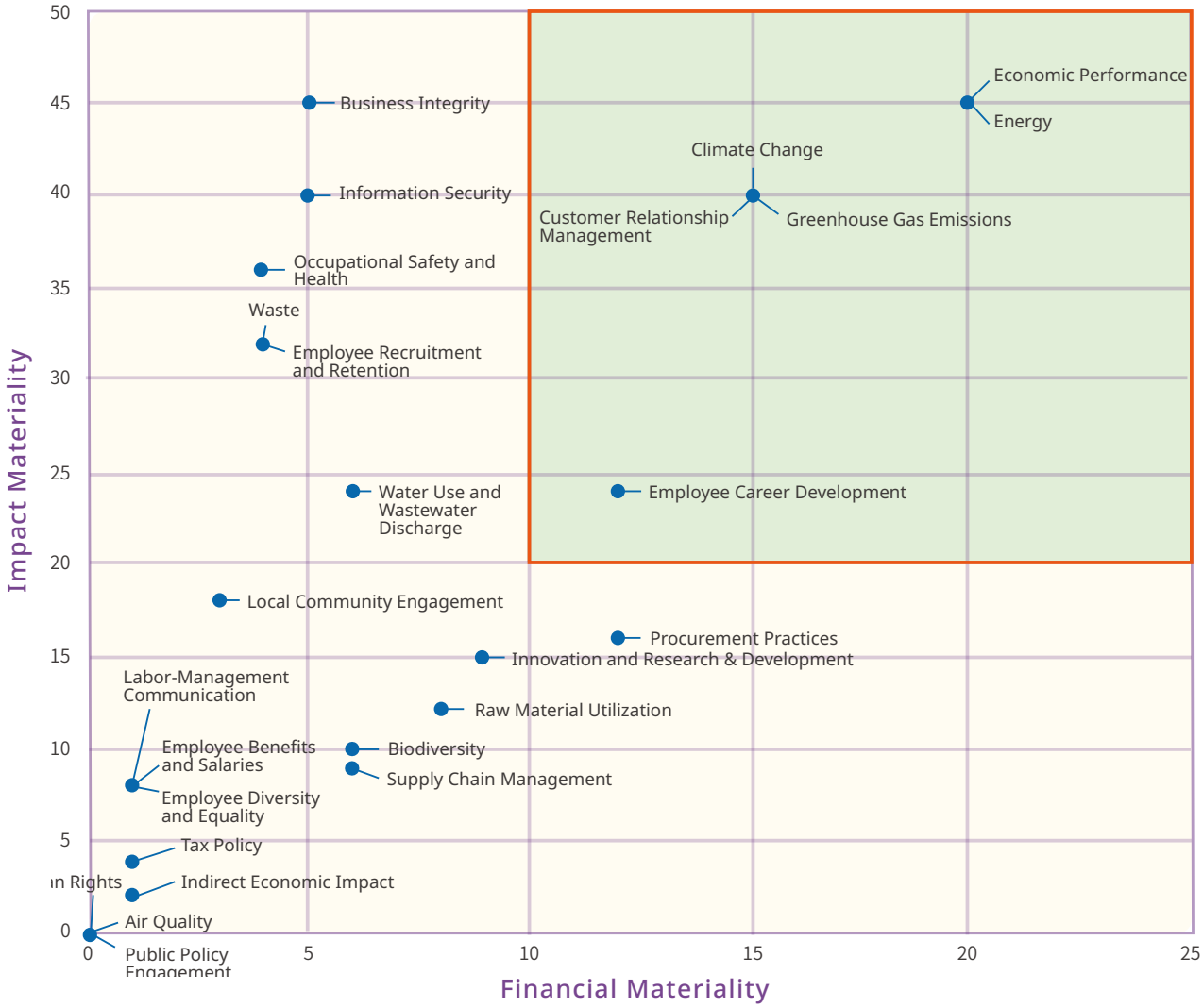
For the 26 sustainability issues, the group members of the Sustainable Development Committee conducted an impact assessment of negative risks and positive opportunities, scoring each on a scale of 1 to 5 according to its degree of impact on the economy, the environment, and people (including human rights) and its likelihood of occurrence, while also referencing the principle of double materiality and the potential financial impact of the Company's short-, medium-, and long-term business plans. The results are as follows:

Impact Assessment of Negative Risks

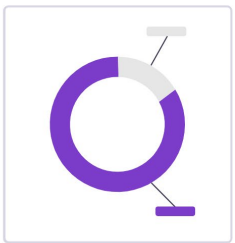


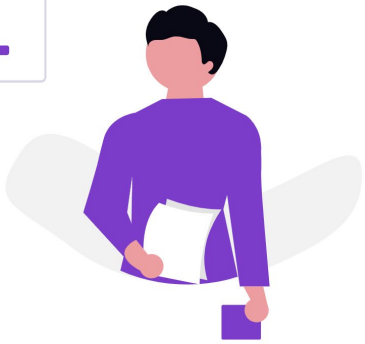


Impact Assessment of Positive Risks









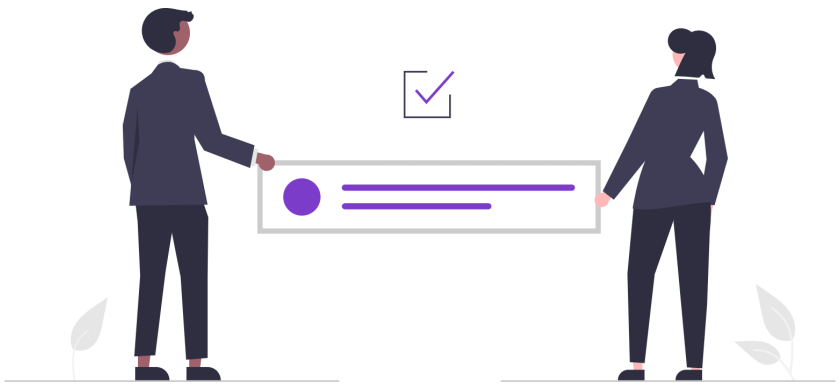
Under the two matrices, an issue is defined as material if it scores 20 or above for impact materiality and 10 or above for financial materiality. In 2025, there were 10 negative topics and 6 positive topics; as energy, greenhouse gas emissions, climate change, and customer relationship management appear in both, there were 12 material topics in total.

Step 3. Reporting on Material Topics

The Sustainable Development Committee determines the international standards corresponding to material issues, reviews management policies and objectives for material topics, collects annual data, and ensures that important sustainability information is fully disclosed in this report to comprehensively respond to issues of concern to stakeholders. After the annual sustainability report is completed, the Sustainable Development Committee reviews the report content again and submits it to the Board of Directors for review and approval, to ensure that the disclosed information has no concerns of improper or false representation.

Step 4. Continuous Review

Regularly review the implementation of material issue policies and goal achievement rates annually to optimize internal management approaches and qualitative and quantitative targets; and after the next period's material issue identification, compare the differences between previous and current period issues, investigate the causes of differences, and report them in the report.



1.2.2 Material Topic List

Material Issues Management Strategy

The Company's Board of Directors serves as the highest decision-making and supervisory body for KYEC's material issues management, appointing the Sustainable Development Committee to be responsible for sustainability material issues management projects, including reviewing and examining material issues management approaches, proposing optimization and improvement recommendations; establishing diverse stakeholder communication channels, regularly consolidating stakeholder suggestions, determining their opinion types and impacts, formulating corresponding measures or response policies and reporting to the Board of Directors. The Board of Directors convenes at least one meeting annually with the Sustainable Development Committee to jointly discuss material issues management status and formulate the new year's sustainable development direction and strategic objectives.

2025 Material Topic List

Material Issues	Corresponding GRI Topics	Corresponding Report Sections	
Economic Performance	GRI 201-1	2.2 Economic Performance	
Business Integrity	GRI 205-2, 206-1	2.3 Business Integrity	
Climate Change	GRI 201-2	2.4 Climate Change	
Information Security	GRI 418-1	2.5 Information Security	
Supply Chain Management	GRI 308-2, 414-2	3.2 Supply Chain Management	
Customer Relationship Management	-	3.3 Customer Relationship Management	
Energy	GRI 302-1, 302-3, 302-4	4.1 Energy Management	
Greenhouse Gas Emissions	GRI 305-1~305-5	4.2 Greenhouse Gas Emissions and Management	
Employee Recruitment and Retention	GRI 2-7, 2-8, 202-2, 401-1	5.1 Human Capital	5.1.2 Talent Recruitment
Employee Career Development	GRI 404-1, 404-2, 404-3	5.3 Talent Cultivation and Development	
Occupational Safety and Health	GRI 403-1~ 403-10	5.4 Workplace Safety	
Human Rights	GRI 2-23, 2-24, 2-25, 406-1, 410-1	5.5 Human Rights Policy	

Note: This management approach list only outlines corresponding GRI Topics and chapters. For detailed management approaches, please refer to the explanations in each chapter.

Comparison of Material Topics in the Past Two Years

Compared with the 2024 material topic identification results, 4 issues were newly added this year—Climate Change, Human Rights, Employee Career Development, and Occupational Safety and Health—replacing the 2 2024 issues of Employee Benefits and Salaries and Labor-Management Communication; the remaining 8 issues are unchanged.

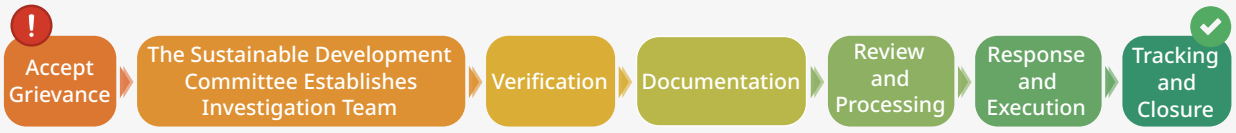
1.2.3 Stakeholder Grievance and Remediation Mechanism

KYEC has established a transparent, fair, and confidential grievance and remediation mechanism to ensure that the voices of all stakeholders (such as employees, suppliers, customers, communities, etc.) are fully heard and properly addressed, and to promptly remedy any negative impacts that may arise from the company's operations.

Grievance Channels

- Grievance Hotline: 037-595666#128182, #128005
- Grievance Fax: 037-595168
- Grievance Mailbox: 8160service@kyec.com.tw
- King Yuan Official Website: Business Conduct and Ethics Reporting System
- Employee Message Board
- Physical Grievance Mailbox
- Grievance Handling Process

Grievance Handling Process



Anonymous Principle for Complaints and Reports

- Complainants may choose to remain anonymous, all cases are handled according to confidentiality principles, and retaliation or discriminatory behavior is strictly prohibited.

Types of Remedial Measures

- Financial or non-financial compensation (e.g., back pay, loss reimbursement)
- Operational process or system adjustments
- Training and personnel disciplinary actions
- Policy revisions and strengthened management

Mechanism oversight and disclosure

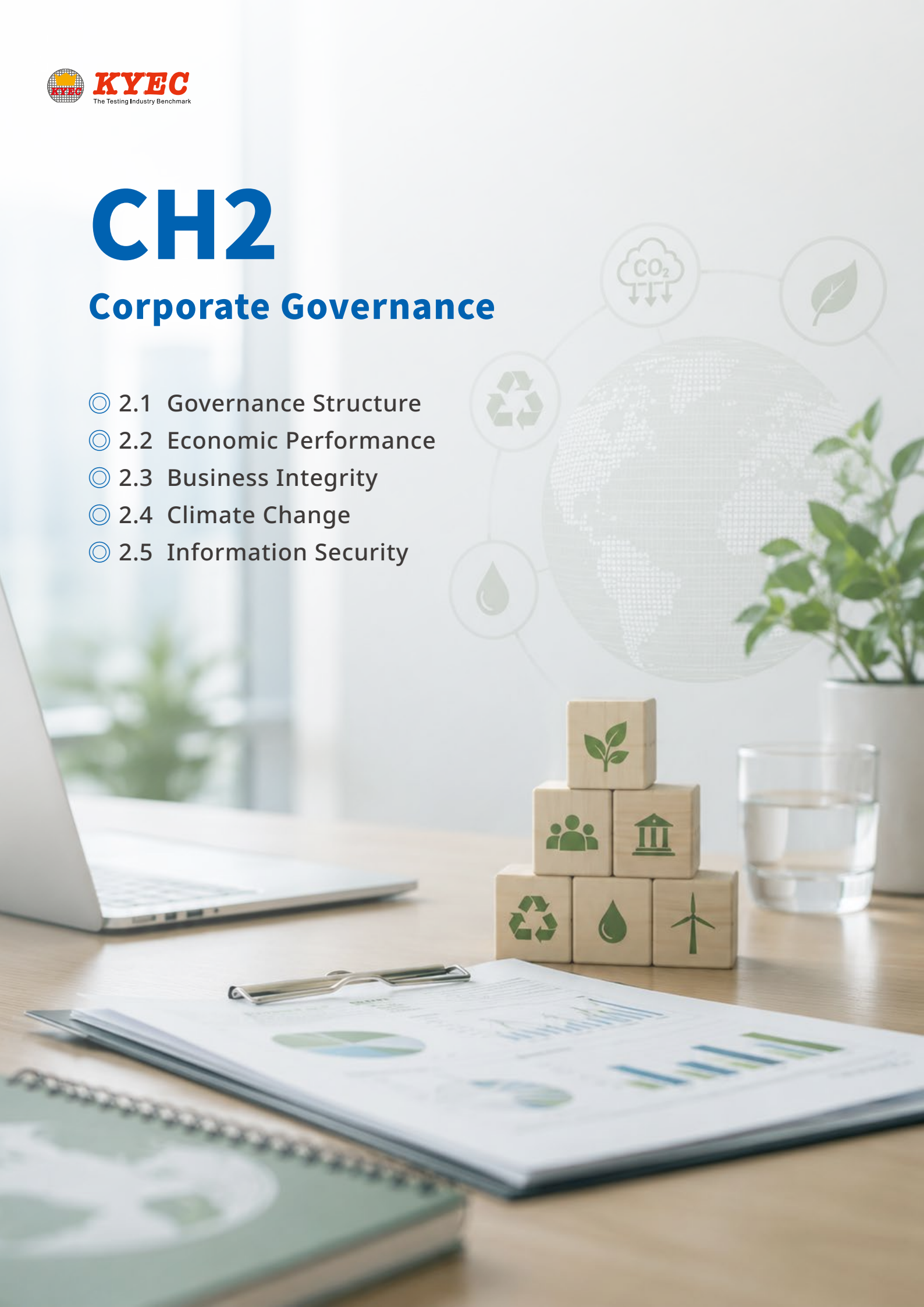
- Significant cases will be submitted to the Sustainable Development Committee for review. The company compiles grievance statistics and improvement results annually, discloses them in the sustainability report, and adheres to the principles of protecting personal data and business confidentiality.
- There were no significant grievance cases in 2025.

KYEC
The Testing Industry Benchmark

CH2

Corporate Governance

- 2.1 Governance Structure
- 2.2 Economic Performance
- 2.3 Business Integrity
- 2.4 Climate Change
- 2.5 Information Security



2.1 Governance Structure

2.1.1 Board of Directors

Company Organizational Structure

The shareholders' meeting is the unit with the highest authority of the Company, where shareholders elect directors to form the Board of Directors. The Board of Directors serves as the Company's highest governance body, responsible for overall business decision-making. Under the Board, functional committees including the Compensation Committee, Audit Committee, and Sustainable Development Committee were established to oversee director compensation, company financial statements, and ESG key performance targets, respectively. Additionally, the Audit Office was established to monitor the effectiveness of the Company's internal control system. All committees are required to regularly report their execution results and resolutions to the Board of Directors to protect the interests of the Company and all stakeholders.

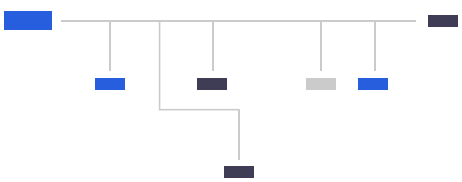
Board of Directors Operations and Composition

The Board of Directors serves as a balancing and supervisory role between the Company's owners and operators. Upward, it exercises the rights and obligations granted by shareholders and formulates operational policies based on stakeholder interests; downward, it determines the Company's management team, supervises the Company's operations, resolves sustainability-related strategies, and tracks execution effectiveness.

Meanwhile, the Board of Directors bears ultimate oversight responsibility for the Company's overall sustainability impact management, fulfilling its supervisory function through mechanisms such as establishing functional committees, deliberating on material sustainability issues, incorporating sustainability goals into performance evaluations, and strengthening directors' sustainability expertise (for the operation of the committees, please refer to Section 2.1.2 of this report).

The Company's Board members are selected through a candidate nomination system, where the shareholders' meeting elects nine members (including three independent directors) from the candidate list. Directors serve a term of three years and may be re-elected for consecutive terms. The nomination and selection are conducted in accordance with the "Corporate Governance Best Practice Principles" and the "Procedures for Election of Directors." Selection criteria include the candidates' independence and the relevance of their professional background to the Company's operational development, while considering the diversity of the Board composition. The current Board of Directors is composed of nine directors (including three independent directors), all of whom are male and aged 51 or above.

In order to establish a sound governance system for the Company's Board of Directors, ensure effective oversight, and strengthen management functions, the Company has formulated it's Board meeting procedures in accordance with Article 26-3, Paragraph 8 of the Securities and Exchange Act and the Rules Governing Board of Directors Meetings of Public Companies for compliance and reference. The Company holds Board of Directors meetings quarterly in principle. In 2025, a total of seven regular board meetings were convened, with an average attendance rate of 100.0%. Please refer to page 20 of the Company's 2025 Annual Report for details on each director's attendance and agenda items.



▼ List of Board Members (Current Board Term: May 30, 2023 to May 29, 2026)

Title	Term	Name	Gender	Age	Concurrent Positions in the Company	Important Positions in Other Companies	Functional Committee		
							Audit Committee	Compensation Committee	Sustainable Development Committee
Chairman	30	Chin-Kung Lee	Male	51 years old and above	-	Chairman of KYEC Investment International Co.,Ltd.			
Vice Chairman	27	Chi-Chun Hsieh	Male	51 years old and above	-	Physician			✓
Director	18	Kuan-Hua Chen	Male	51 years old and above	-	Director of Weikeng Industrial Co., Ltd.			
Director	15	Kao-Yu Liu	Male	51 years old and above	-	Chairman of LC Architecture Realization Company, Inc. and Jize Construction Development Co., Ltd.			
Director	2	Gauss Chang	Male	51 years old and above	Currently serves as General manager and Chief Sustainability Officer of the Company	Chairman of KYEC USA Corp., KYEC SINGAPORE PTE. LTD., and KYEC JAPAN K.K.			✓
Director	9	Yann Yuan Investment Co., Ltd (Corporate Director Representative: Ping-Kun Hung)	Male	51 years old and above	-	-			
Independent Director	18	Shi-Jer Sheen	Male	51 years old and above	-	-	✓	✓	✓
Independent Director	6	Semi Wang	Male	51 years old and above	-	Director of Mingxing Creative Management Consultants, Inc. and FIT Holding Co., Ltd., Independent Director of Creative Sensor Inc., and Compensation Committee Member of LeadSun Greentech Corporation	✓	✓	

Title	Term	Name	Gender	Age	Concurrent Positions in the Company	Important Positions in Other Companies	Functional Committee		
							Audit Committee	Compensation Committee	Sustainable Development Committee
Independent Director	9	Dar-Yeh Hwang	Male	51 years old and above	-	Chairman of McBorter Enterprise Co., Ltd., President of the Academy of Promoting Economic Legislation; Co-Director of the China Banking Research Center	✓	✓	

Note 1: The Chairman does not concurrently serve as the President of the company.

Note 2: This table discloses the board members in office at the end of 2025.

Note 3: Independent Director Shi-Jer Sheen previously served as an independent director of the Company from May 7, 2002 to June 8, 2017, and has been serving as an independent director since May 30, 2023 to present.

▼ Distribution of Directors' Professional Capabilities and Experience

Title	Name	Distribution of Directors' Professional Capabilities and Experience											
		Leadership and Decision-making	Business Management	Finance, Accounting and Legal	Industry Knowledge	Industry Technology	Marketing	Business Development	Information Technology	Risk Management	Environmental Sustainability	Social Engagement	Supply Chain Management
Chairman	Chin-Kung Lee	✓	✓		✓	✓				✓			
Vice Chairman	Chi-Chun Hsieh	✓	✓		✓	✓				✓	✓		
Director	Kuan-Hua Chen	✓	✓	✓	✓	✓				✓			
Director	Kao-Yu Liu	✓	✓		✓	✓				✓			
Director	Gauss Chang	✓	✓		✓	✓		✓		✓	✓		
Director	Yann Yuan Investment Co., Ltd (Corporate Director Representative: Ping-Kun Hung)	✓	✓	✓	✓	✓				✓			
Independent Director	Shi-Jer Sheen	✓	✓	✓	✓	✓				✓	✓		
Independent Director	Semi Wang	✓	✓		✓	✓				✓			
Independent Director	Dar-Yeh Hwang	✓	✓	✓	✓	✓				✓			

As authorized by the Articles of Incorporation, the Company's Board of Directors appoints the President to oversee daily operations, and the President concurrently serves as Chief Sustainability Officer; the President reports regularly to the Board of Directors on operating conditions and the progress of sustainability goals. The appointment, remuneration, and performance evaluation of managerial officers are approved by the Board of Directors based on the recommendations of the Remuneration Committee (please refer to Section 2.1.2 of this report).

Director Training

The Company arranges for directors to participate in training courses and forum meetings each year focusing on directors' professional skills and knowledge as well as sustainability-related issues, to strengthen the professional capabilities of directors and the Company in responding to operational impacts. In 2025, there was a cumulative participation of 60 hours and 20 sessions of training courses and major issue forum meetings. For details on each director's training programs in 2025, please refer to page 68 of the Company's 2025 Annual Report.

Director and Senior Executive Compensation Structure

The compensation of the Company's directors includes cash compensation (fixed), director remuneration (variable), stock options, profit-sharing equity participation, retirement benefits or severance payments, and various allowances. The Compensation Committee uses industry benchmarks and individual director performance as the basis for adjusting individual compensation. In addition to fixed salary and retirement pensions, performance bonuses are calculated based on the achievement of various performance indicators. For compensation of the Company's directors in 2025, director compensation range table, and distribution standards, please refer to page 18 of the Company's 2025 Annual Report. The director remuneration for this year will be submitted to the shareholders' meeting for resolution on May 29, 2026.

The Company's senior management compensation system is recommended by the Compensation Committee to the Board of Directors and approved by the Board of Directors. In addition to fixed salary and retirement pensions, performance bonuses are calculated based on the achievement of various performance indicators.

Performance evaluation indicators include annual operating targets, the operational effectiveness and substantive contribution of each department, and linkage to ESG achievements.

Board Performance Evaluation

The Company conducts annual self-performance evaluations of the Board of Directors, functional committees (including the Audit Committee, Compensation Committee, and Sustainable Development Committee), and individual board members.

▼ Performance Evaluation Content

Board of Directors

1. Level of participation in company operations
2. Improving the quality of Board of Directors' decision-making
3. Board of Directors composition and structure
4. Director selection and continuing education
5. Internal control

Individual Board Members

1. Understanding of company goals and mission
2. Understanding of director responsibilities
3. Level of participation in company operations
4. Internal relationship management and communication
5. Director professionalism and continuing education
6. Internal control

Functional Committees (including the Audit Committee, Compensation Committee, and Sustainable Development Committee)

1. Level of participation in company operations
2. Understanding of functional committee responsibilities
3. Improving functional committee decision-making quality
4. Functional committee composition and member selection
5. Internal control

▼ 2025 Assessment Results

Assessment Period	Assessment Date	Assessment Method	Assessment Scope	Assessment Results (5 points maximum)
Once per year	January 1, 2025 to December 31, 2025	Self-performance evaluation of the Board of Directors, Board members, and functional committees (including Audit Committee, Compensation Committee, and Sustainable Development Committee)	Overall Board Performance	Average 4.66 points
			Individual Board Members	Average 4.91 points
			Audit Committee	Average 5.00 points
			Compensation Committee	Average 4.70 points
			Sustainable Development Committee	Average 5.00 points

Note: For detailed information on performance evaluation, please refer to page 21 of the Company's 2025 Annual Report.

Conflict of Interest Management

The Company's Board meeting procedures, as well as the organizational regulations of the Audit Committee, Compensation Committee, and Sustainable Development Committee, all contain provisions for conflict of interest avoidance. When a director's proposal involves interests related to themselves, their spouse, blood relatives within the second degree, or companies under the director's control or subordination, they must declare such interests at the board meeting. If there is a risk of harm to the Company's interests, they shall not participate in discussions or voting, must recuse themselves during discussions and voting, and may not exercise voting rights on behalf of other directors. The names of relevant directors, explanations of important matters, and instances of recusal are all recorded in the meeting minutes.

◎ For the description of shareholding ratios in affiliated companies and shareholding status, please refer to the Market Observation Post System.

In addition, the Company has established integrity codes of conduct for personnel at different levels, ethical conduct guidelines for directors and managers, and employee codes of conduct. The internal audit unit supervises the implementation of these codes of conduct and regularly reports the implementation results to the Board of Directors. As of the end of 2025, the Company has not experienced any major conflict of interest incidents.

◎ For corporate governance-related company articles of incorporation, codes, and other materials, please refer to the company's official website: https://www.kyec.com.tw/zh-tw/Company/%E5%85%AC%E5%8F%B8%E6%B2%BB%E7%90%86

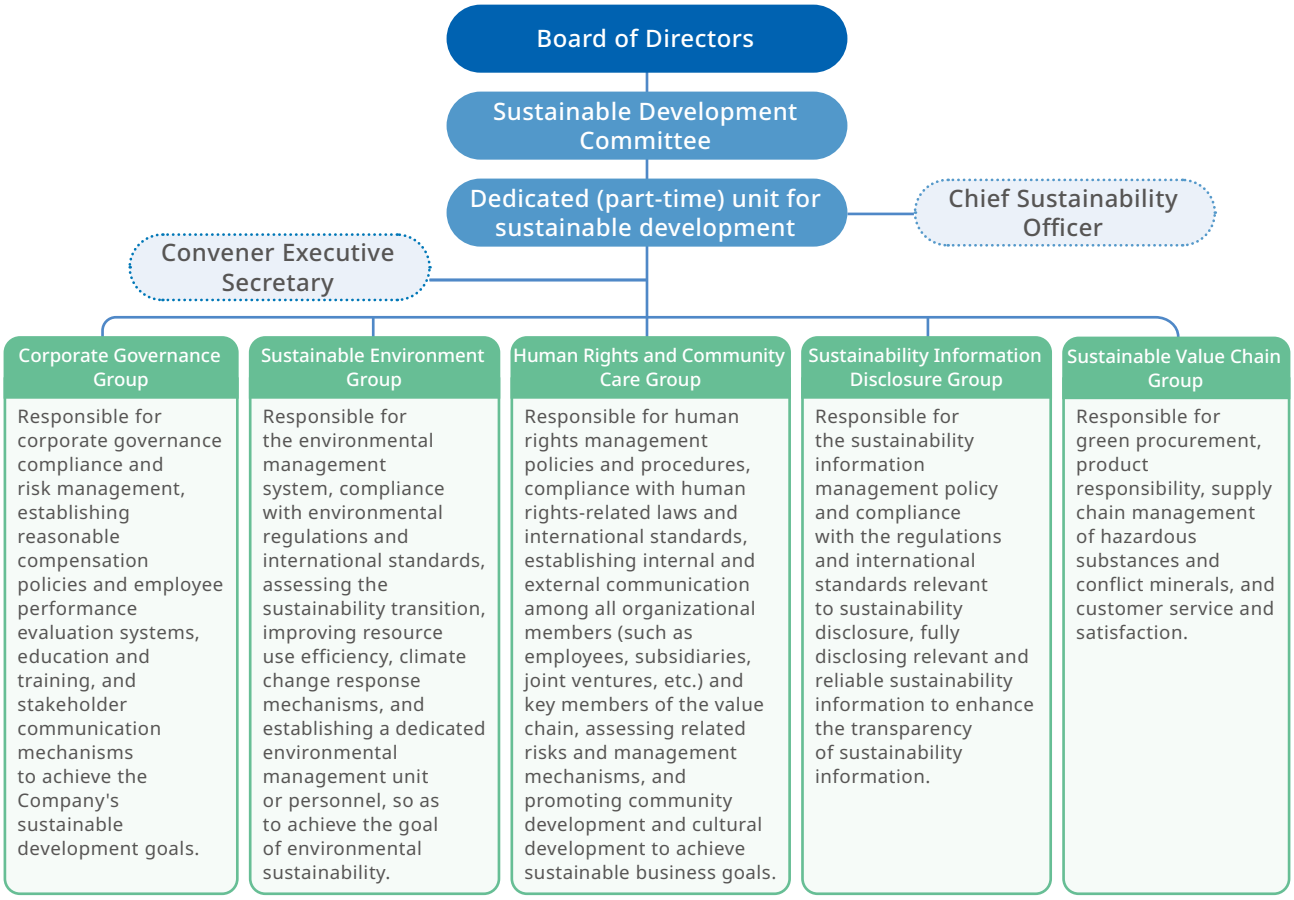
◎ The Company has established a reporting and communication mechanism for major events. All important matters involving financial statements, major investments, personnel appointments, capital expenditures, real estate acquisitions, and the sustainability report are submitted to the Board of Directors for deliberation in accordance with regulations. In 2025, the Board of Directors deliberated on financial statements, credit facility applications, and real estate acquisitions 4 times each; personnel promotions and organizational changes 3 times; capital expenditure adjustments and amendments to the internal control system twice each; and the sustainability report, capital injections into subsidiaries, and the issuance of new shares through a cash capital increase once each. In accordance with the Securities and Exchange Act and related regulations, the Company makes public announcements through the Market Observation Post System and the Company website after major events occur, and maintains diverse communication channels, including the shareholders' meeting, investor conferences, the Company website, and the sustainability report, to protect the right to information of investors and stakeholders.

2.1.2 Functional Committees

Sustainable Development Committee

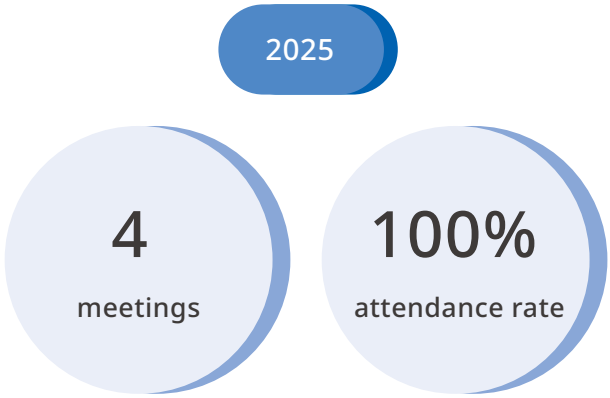
To implement the Company's sustainable development, improve corporate governance systems, strengthen the Board of Directors' supervisory function over environmental protection, social responsibility and corporate governance, and establish a sound functional committee governance system, the Company has established a Sustainable Development Committee under the Board of Directors and formulated organizational regulations for the Sustainable Development Committee. The current committee members are Vice Chairman Chi-Chun Hsieh, Director Gauss Chang, and Independent Director Shi-Jer Sheen, who are responsible for the Company's sustainable development-related affairs, with Vice Chairman Chi-Chun Hsieh serving as the Convener. It comprises the "Corporate Governance Group," "Sustainable Environment Group," "Human Rights and Community Care Group," "Sustainability Information Group," and "Sustainable Value Chain Group," which are responsible for assisting the Board of Directors in formulating sustainable development policies, systems, or related management guidelines, planning sustainability affairs to align with international standards and comply with applicable regulations. The Committee reports to the Board of Directors at least once a year on ESG-related strategies and implementation effectiveness, and reports quarterly to the Board of Directors on the planning and progress of the "Sustainable Development Roadmap" in accordance with FSC regulations. Please refer to the Company's official website for the organizational regulations of the Company's Sustainable Development Committee. In 2025, the Sustainable Development Committee held 4 meetings and submitted its resolutions to the Board of Directors for discussion, so as to implement the Company's sustainability management. For the implementation status and resolutions of each meeting, please refer to page 37 of the Company's 2025 Annual Report.

KYEC Sustainable Development Promotion Task Force



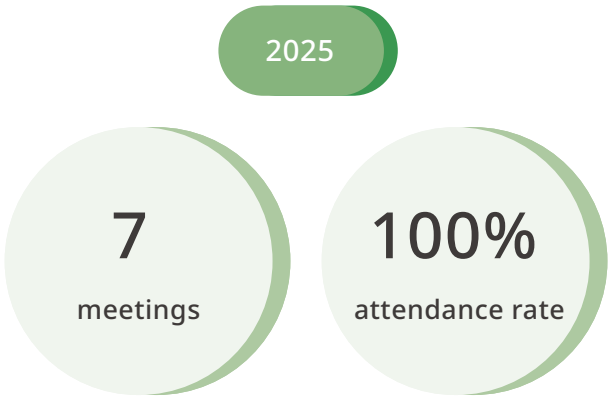
Compensation Committee

The current Compensation Committee consists of four members, with three independent directors and one advisory committee member, meeting regulatory requirements for independence. Their term of office is from June 12, 2023 to May 29, 2026. The Company has established the Compensation Committee Charter to define the authority and responsibilities of the Compensation Committee, which is responsible for formulating and regularly evaluating the compensation systems and standards for directors and managers. The Compensation Committee shall convene at least twice a year. In 2025, a total of four meetings were held, with a 100% attendance rate among members.



Audit Committee

The Company's Audit Committee consists of three independent directors, with a term of office from May 30, 2023 to May 29, 2026. Their authority includes reviewing the Company's financial statements, supervising the selection and independence of certified public accountants, establishing or revising internal control systems, and overseeing the Company's compliance with relevant laws and regulations through internal policies. In principle, meetings are held once per quarter, with department heads, internal auditors, accountants, legal advisors, and others invited to attend discussions as necessary. In 2025, a total of seven meetings were held, with a 100% attendance rate among members. For details on the performance of the Audit Committee, please refer to page 23 of the Company's 2025 Annual Report.



2.2 Economic Performance

Material Topic Management Approach: Economic Performance

Corresponding GRI Indicator: GRI201-1

Impact Description	Economic performance is a core priority of the Company's operations. Pursuing maximum profit is also a goal the company continuously strives for, continuously innovating revenue streams, meeting stakeholder expectations, and creating positive actual impact.
Responsible Unit	Accounting and Cost & Asset Management Center and Finance and Sustainable Development Management Center
Management Actions	● Establish finance-related plans: Execute funding, reinvestment, stock affairs, tax, and accounting operations ● Establish Audit Committee: Formulate Audit Committee organizational regulations, implement corporate governance promotion and exercise statutory powers as stipulated in company law, convening meetings at least once per quarter ● Establishment of the Sustainable Development Committee: The Organizational Regulations of the Sustainable Development Committee were formulated to realize the Company's sustainable development goals and strengthen sustainability governance. A dedicated (part-time) unit for sustainable development has been established, covering the following organizational tasks: 1. Corporate Governance Group 2. Sustainable Environment Group 3. Human Rights and Community Care Group 4. Sustainability Information Disclosure Group 5. Sustainable Value Chain Group. The Committee meets at least once a year.
Process for Tracking Action Effectiveness	● Review operational status and profit growth through quarterly reports, while continuously monitoring customer development. ● Regularly report financial performance to shareholders and investors and accept their review.
Management Objectives	**Short-term Goals** 1. Achieve the annual targets set for revenue and gross margin. 2. Complete the Scope 1 and Scope 2 carbon inventory for all factories, and complete the potential financial impact assessment and budgeting in accordance with Taiwan's carbon fee or CBAM policies. **Medium-term Goals** Accelerate the replacement of aging equipment, introduce automation (jidoka) and low-carbon technologies, and increase the revenue contribution of green products. **Long-term Goals** 1. Achieve the decoupling of "economic revenue growth" from "carbon emissions/ resource consumption" (i.e., revenue rises while total carbon emissions fall). 2. Introduce internal carbon pricing (ICP) and link it to senior management remuneration, ensuring that all major capital investments have a high degree of climate resilience and economic benefit.
2025 Achievement Status	● Consolidated revenue was NT$34.934 billion ● Earnings per share was NT$9.01

2.2.1 Economic Value

In 2025, the Company's consolidated revenue was NT$34,933,546 thousand, representing an increase of 30.08% compared to 2024 revenue excluding the divested subsidiaries in China; consolidated net income after tax was NT$11,057,794 thousand, with earnings per share after tax of NT$9.01.

Benefiting from the significant growth in demand for artificial intelligence and high-performance computing chips, together with the gain on the disposal of the Chinese subsidiary KLT, the Company achieved higher revenue and profit. Return on assets was 11.94%, up 1.3 percentage points from the previous year; return on equity was 23.24%, up 4.13 percentage points from the previous year; and earnings per share after tax were NT$9.01, up 41.67% from the previous year. Financial performance and profitability results are in line with industry standards.

▼ KYEC Consolidated Financial Performance

Item	2023	2024	2025
Operating Revenue (NT$ Thousand)	33,025,307	36,792,561	34,933,546
Net Income (Loss) Before Tax (NT$ thousand)	7,483,919	10,344,687	10,628,756
Net Income (Loss) After Tax (NT$ thousand)	6,016,369	8,095,286	11,057,794
Earnings (Loss) Per Share (NT$)	4.78	6.36	9.01
Cash Dividend (NT$/share)	3.20	4.00	1.00

Note: Cash dividends represent the amounts resolved for distribution of earnings for each reporting year (the 2025 distribution amount remains subject to approval at the shareholders' meeting scheduled on May 29, 2026).

The Company analyzes its consolidated financial position from the perspective of GRI stakeholder economic distribution. The direct economic income generated this year (operating revenue and non-operating income) totaled NT$36,780,124 thousand, with total distribution amounting to NT$29,998,159 thousand. The top three economic distribution items were operating costs (56.6%), employee salaries and benefits (29.6%), and payments to the government (9.0%).

▼ Economic Value Generated and Distributed Over the Past Three Years (Unit: NT$ thousand)

Economic Value	Item	2023	2024	2025
Direct Economic Income	Net Operating Revenue	33,025,307	36,792,561	34,933,546
	Financial Investment Income	233,731	240,906	482,748
	Asset Disposal Income	78,514	156,697	476,613
	Royalty Income	0	0	0
	Government Subsidies Received	150,618	267,713	1,622
	Other Income	351,548	310,709	885,595
Direct Economic Value Generated		33,839,718	37,768,586	36,780,124

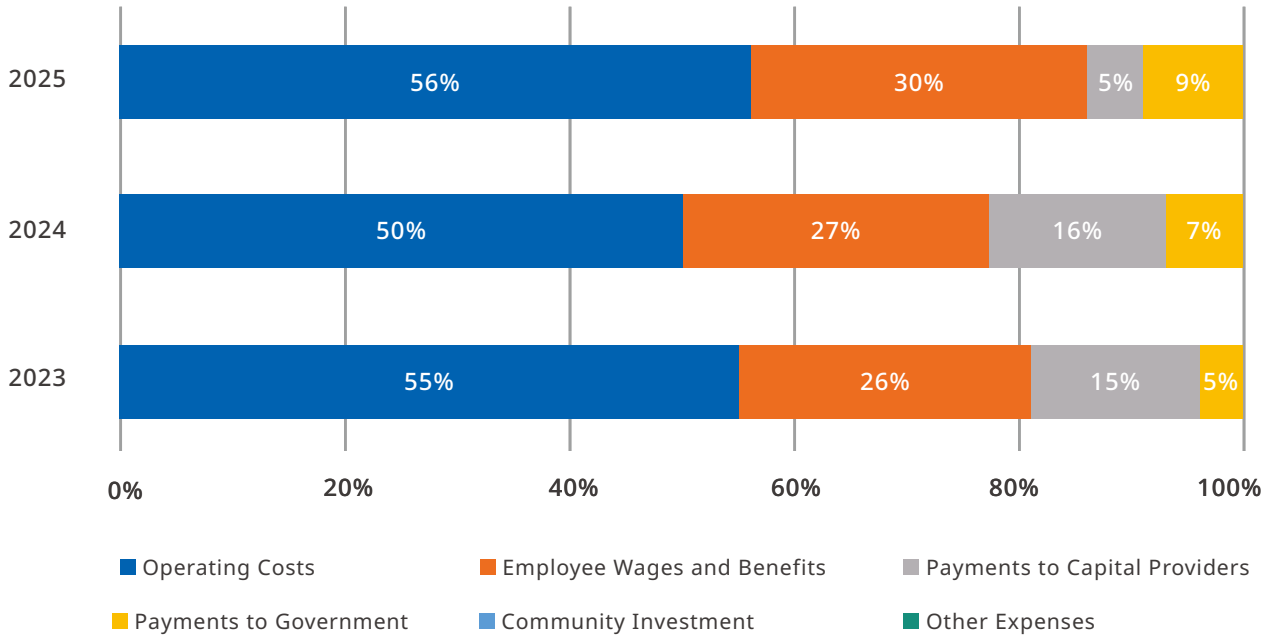
Economic Value	Item	2023	2024	2025
Economic Distribution	Operating Costs	17,434,094	17,175,285	16,970,105
	Employee Wages and Benefits	8,106,478	9,162,263	8,876,729
	Payments to Capital Providers	4,602,535	5,452,034	1,408,335
	Payments to Government	1,587,345	2,384,101	2,705,464
	Community Investment	1,410	1,858	2,784
	Other Expenses	4,271	388,361	34,742
Distributed Economic Value		31,736,133	34,563,902	29,998,159
Retained Economic Value		2,103,585	3,204,684	6,781,965

Note: Retained Economic Value = Direct Economic Value Generated – Distributed Economic Value.

(1) The 2024 data have been restated because direct economic value generated, economic value distributed, and economic value retained did not reconcile with the sum of the items above; they have been adjusted accordingly in this report.

(2) The 2023 and 2024 figures include the Chinese subsidiaries, whereas the 2025 figures do not.

Annual Economic Distribution Items Proportion Chart



2.3 Business Integrity

Material Topic Management Approach: Integrity Management

Corresponding GRI Indicators: GRI205-2, 205-3, 206-1

Impact Description	Actual Positive Impact: When internal workplace conduct conforms to business ethics, social expectations, and legal norms, and fair trade and anti-corruption policies are strictly observed, the risk of the Company being penalized is effectively reduced, the quality of corporate governance is consolidated, brand image is enhanced, and fair market competition is maintained.		
Policies or Commitments Formulated or Followed	● Internal Regulations » Corporate Governance Code » Code of Ethical Conduct » Ethical Corporate Management Best Practice Principles » Procedures for Ethical Management and Guidelines for Conduct » Corporate Social Responsibility Best Practice Principles ● Government Regulations » Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies	Responsible Unit	Audit Office Human Resources Department Finance Department Legal and Intellectual Property Department
Management Actions	● Implement ethical corporate management education and training. ● Establish a dedicated "Whistleblowing System for Business Conduct and Ethics Violations" section on the official website (https://www.kyec.com.tw/zh-tw/Ir/Company) ● Internal audit personnel conduct regular audits to ensure the continuous effectiveness of the design and implementation of various systems.		
Process for Tracking Action Effectiveness	● Number of participants in ethical corporate management education and training courses. ● Regularly track domestic and international regulatory trends and changes, and comply with legal amendments.		
Management Objectives	● No major legal violations. ● Ethical corporate management course completion rate of 100%. ● Regular board of directors performance evaluation.		
2025 Achievement Status	● No incidents of dishonesty, corruption, or anti-competitive behavior occurred. ● Regular legal education courses totaled 4,346 hours. ● Completed board of directors performance evaluation.=		

2.3.1 Ethical Corporate Management

Ethical Corporate Management Standards

The Company follows the Responsible Business Alliance (RBA) standards and the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEx Listed Companies to establish corporate ethical management policy standards. The Company identifies potential adverse impacts on different stakeholders that its business relationships may cause, establishes relevant preventive measures and remedial systems for specific risks. The Company has also established an independent supervisory unit to follow up on subsequent incident handling and dynamically improve and optimize the Company's responsible business conduct commitments to ensure that the Company can meet the requirements and objectives of ethical corporate management standards.

Procedures for Ethical Management and Guidelines for Conduct are published on the Company's official website. For details, please visit:
https://www.kyec.com.tw/zh-tw/Ir/Company

KYEC upholds the principle of integrity and complies with professional standards, having established a comprehensive complaint and grievance management mechanism that strictly prohibits any corruption, fraud, or conduct that violates integrity and ethics. For the relevant grievance channels, please refer to Section 1.2.3 "Stakeholder Grievance and Remediation Mechanism" of this report.

The Company also follows internal regulations such as the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct to promote anti-corruption and fair competition management measures. In 2025, there were no incidents of dishonesty, corruption, or anti-competitive conduct (including violations of antitrust and monopoly-related laws). Going forward, the Company will continue to strengthen the relevant mechanisms to reduce risks and prevent negative incidents.

Stakeholder Communication and Prevention

To ensure that all activities of KYEC comply with the laws and regulations of their respective locations and assume due social and environmental responsibilities, management takes appropriate action only when all reported concerns or violations are verified as true, thereby fostering a corporate culture of honesty, fairness, and trust.

King Yuan Group implements a series of measures and management mechanisms to prevent the occurrence of unethical behavior. The Company achieves 100% implementation of ethical management policy document signing, and all employees must sign non-compete agreements on their first day of employment. Additionally, training courses are held from time to time, during which prohibited behaviors in the Company's business operations are explained to help directors and employees understand the concept of ethical management. In 2025, all directors completed educational advocacy on insider trading and ethical management, and all 8,716 employees also completed various legal education training courses, insider trading advocacy, and other programs, totaling 4,346 hours.

All suppliers are required to sign the RBA Code of Conduct Commitment Letter and the Supplier Code of Conduct. The Company also conducts related advocacy through annual supplier conferences. For the facilities of tier-1 suppliers, the Company conducts sustainability risk audits in accordance with the RBA Code of Conduct; a total of 67 tier-1 supplier facilities were audited in 2025.

Identity		Time Point	Required Documents to Sign	Signing Ratio
Workers	New/ Current Employees	On the Day of Employment	1. Notice of Collection, Processing and Use of Personal Data 2. Employment Agreement 3. Non-Compete and Confidentiality Agreement	100%

▼ Number and Percentage of Employees Who Completed Integrity Management Training by Employee Type and Region

Year	Item	Employee Type				Total Number of People
		Management Personnel	Engineering Personnel	Administrative Personnel	Technical Personnel	
2025	Total Number of Trainees	648	2,891	314	4,857	8,710
	Total Number of Personnel Required for Training	648	2,891	314	4,857	8,710
	Total Training Rate	100%	100%	100%	100%	100%

Note: Excluding the Chinese subsidiaries, KLT & ZKT, from 2025 onward

2.3.2 Regulatory Compliance

KYEC regards regulatory compliance as an important foundation of sustainability governance and is committed to ensuring sound operations and reducing legal risks. For compliance matters that may affect the Company's operations, finances, or reputation, the Company has established consistent management principles and a disclosure framework to support each unit in faithfully complying with the relevant regulations in daily operations and to maintain consistency in internal management.

A major violation as referred to in this report means a single incident with a fine of NT$1 million or more, or a violation disclosed by the Company through a formally issued material information announcement. In 2025, the Company had no incidents of regulatory non-compliance.

▼ Fine Payment Status in Recent Two Years (Unit: NT$)

Year	2024	2025
Fines paid for violations occurring in the current year (number of cases)	3	0
Fines paid for violations occurring in the current year (amount)	21,000	0
Fines paid for violations occurring in the previous years (number of cases)	0	0
Fines paid for violations occurring in the previous years (amount)	0	0

Note: In 2024, there were 2 environmental incidents and 1 social incident, none of which was a major violation.

2.4 Climate Change

Material Topic Management Approach: Climate Change

Corresponding Indicator: GRI 201- 2

Impact Description	Actual positive impact: Through energy saving and carbon reduction, energy management, equipment replacement, or process optimization, the Company reduces energy use and operating costs while improving resource use efficiency. Potential positive impact: If the Company continues to promote its low-carbon transition, the introduction of renewable energy, and climate governance, it may in the future enhance its market competitiveness, gain customer recognition, and strengthen the trust of investors and stakeholders. Actual negative impact: Climate change may already have caused problems such as extreme weather, rising electricity costs, unstable water supply, fluctuations in raw material supply, or operational disruptions, thereby increasing the Company's operating costs and management pressure. Potential negative impact: If the Company faces stricter regulations, carbon fees, customer carbon reduction requirements, or intensifying extreme weather in the future, this may impose financial burdens, equipment investment pressure, supply chain risks, and reputational impacts on the Company.		
Policies or Commitments Formulated or Followed	● Internal Regulations » IFRS Sustainability Standards Operating Procedures ● Government Regulations » Climate Change Response Act	Responsible Unit	Safety and Risk Management Department
Management Actions	● Introduce the Task Force on Climate-related Financial Disclosures (TCFD) framework to assess transition and physical risks ● Promote greenhouse gas inventories and third-party verification across all Group sites, with new factories completing them in their first year of production, to ensure the completeness and transparency of carbon emissions data ● Compile annual statistics on the proportion of suppliers that have completed carbon inventories, and conduct on-site audits of key suppliers ● Proactively apply for the Ministry of Environment's voluntary reduction program, effectively reducing carbon fee expenditure and optimizing operating costs by achieving carbon reduction targets ● Improve energy efficiency, continuously introduce energy-saving measures, and actively procure and build renewable energy ● Introduce internal carbon pricing in phases and incorporate it into internal climate-related management procedures		
Process for Tracking Action Effectiveness	● Track the implementation progress of each plan at the monthly sustainability meeting ● All Group sites pass greenhouse gas verification by an impartial third party every year		

Management performance indicators				
Target Topic	2025 Achievement Status	2028	2030	2035
Electricity Saving	Target: Annual electricity savings rate of 1.5% or more Performance: Annual electricity savings rate of 3.35%	Annual electricity savings rate of 1.5% or more	Annual electricity savings rate of 1.5% or more	Annual electricity savings rate of 1.5% or more
Renewable Energy Usage	Target: Renewable energy usage accounts for 10% of total electricity consumption Performance: Renewable energy usage accounts for 10.86% of total electricity consumption	Renewable Energy Usage Accounting for 22% of total electricity consumption	Renewable Energy Usage Accounting for 38% of total electricity consumption	Renewable Energy Usage Accounting for 50% of total electricity consumption
Waste	Target: Waste incineration rate < 15%; recycling and reuse rate > 85% Performance: Waste incineration rate 13%; recycling and reuse rate > 87%	1. Waste incineration rate < 14% 2. Recycling and reuse rate > 86%	1. Waste incineration rate < 12% 2. Recycling and reuse rate > 88%	1. Waste incineration rate < 11% 2. Recycling and reuse rate > 89%
Greenhouse Gas Reduction	Target: King Yuan Group (Scope 1+2) 3% reduction in greenhouse gas emission intensity compared to 2023 Performance: King Yuan Group (Scope 1+2) 14.10% reduction in greenhouse gas emission intensity compared to 2023	King Yuan Group (Scope 1+2) 9% reduction in greenhouse gas emission intensity compared to 2023	King Yuan Group (Scope 1+2) 13% reduction in greenhouse gas emission intensity compared to 2023	King Yuan Group (Scope 1+2) 23% reduction in greenhouse gas emission intensity compared to 2023
Water Conservation	Target: 1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 5% compared to 2020 Performance: 1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 34% compared to 2020	1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 8% compared to 2020	1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 10% compared to 2020	1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 15% compared to 2020

2.4.1 Climate Change Management

Introduction – Environmental Sustainability and Climate Action

Climate change has become a major issue for industries worldwide. As a leading semiconductor testing service provider, KYEC has incorporated its climate strategy into the core of its sustainability governance. Following a net-zero pathway of "reduction first, supported by transition, with resilience assured," KYEC has introduced international management systems and data analytics to build low-carbon operations and enhance supply chain resilience.

2025 Environmental Performance and Achievement Highlights

Renewable energy use

In 2025, renewable energy use reached the target of 10.86% of total electricity consumption, with 93,482 Taiwan Renewable Energy Certificates (T-RECs) obtained.

Outstanding energy-saving results

In 2025, 46 energy-saving projects were implemented, saving a total of 29.86 million kWh of electricity, for an electricity savings rate of 3.35%.

Optimized water resource resilience

In 2025, 5 water-saving projects were implemented, saving a total of 30,166 metric tons of water.

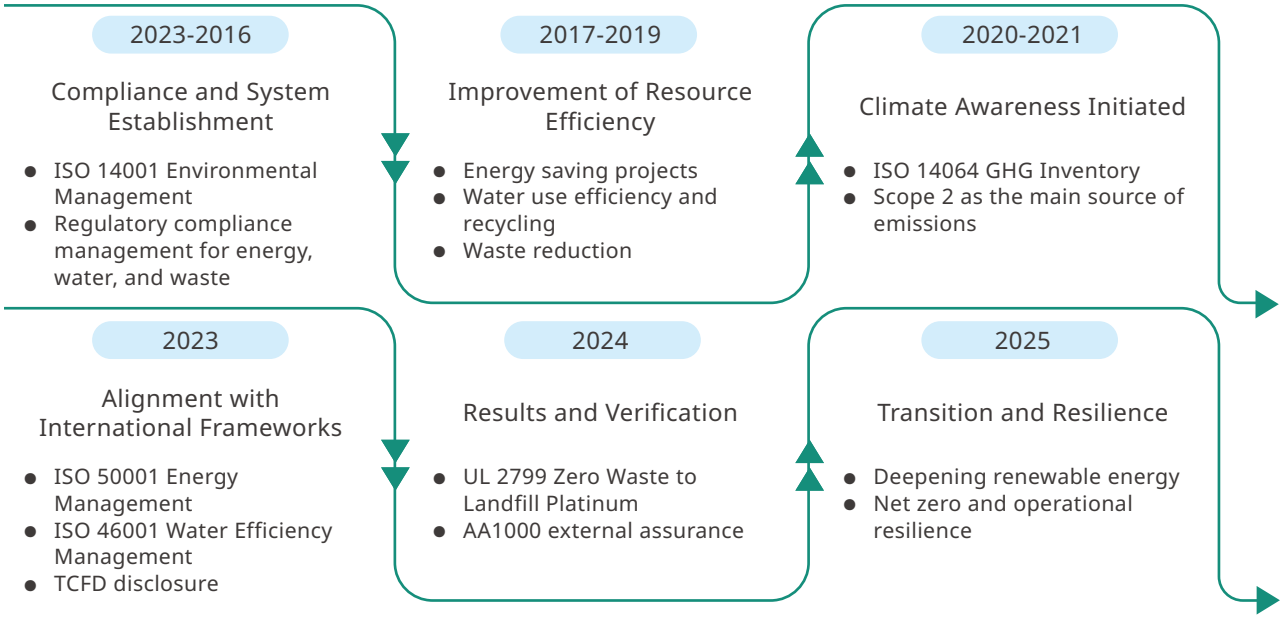
Highest honor in resource circulation

In 2025, KYEC continued to hold UL 2799 Zero Waste to Landfill Platinum certification, demonstrating its circular economy achievements.

2.4.2 Climate Governance

KYEC has established a robust top-down climate governance mechanism to ensure that climate risk management is implemented in daily operations.

Evolution of Climate Governance (2013–2025)



Board Oversight

The Company's Board of Directors values diversity and professional competence, and has made experience in sustainable development and climate risk response one of the key considerations in director selection. All 9 incumbent directors have expertise in risk management (including climate change), 3 of whom have experience in environmental sustainability; they also attend climate change and ESG courses every year to strengthen their climate risk management capabilities.

Role of Management

Sustainable Development Committee: The President serves as Chief Sustainability Officer, with the "Sustainable Environment Group" under the Committee dedicated to planning mitigation and adaptation strategies.

Regular reporting mechanism: The Chief Sustainability Officer, or a person designated by the Chief Sustainability Officer, reports to the Board of Directors at least once a year on ESG-related strategies and implementation results.

Linking performance and remuneration: Climate-related indicators are incorporated into the performance evaluation of senior executives, ensuring that remuneration is linked to ESG performance and that carbon reduction commitments are fulfilled.



2.4.3 Strategy

KYEC's transition risk response strategy consists of improving energy efficiency, using renewable energy, reducing supply chain carbon emissions, and reducing resource use through circularity, supported by management and oversight mechanisms, as it moves progressively toward net zero.

1 Improving energy efficiency and continuously introducing energy-saving measures

Since 2019, KYEC has adopted the ISO 50001 energy management system standard and conducted energy and resource inventories in accordance with ISO 14064-1:2018 and the GHG Protocol greenhouse gas inventory standards. Energy use is monitored through on-site meters and measured directly, and plant energy consumption is estimated by the intermittent transient measurement analogy method, so as to understand the major energy types in each area. On this basis, energy-saving improvement plans and short-, medium-, and long-term targets are formulated, an energy baseline and KPIs are established, and energy-saving measures are implemented in facility systems and production equipment through the PDCA cycle.

2 Procuring and building renewable energy

In line with its net-zero pathway, KYEC is actively introducing renewable energy, procuring green electricity through the market and installing solar power on the rooftops of existing and newly built factory buildings, increasing the proportion of renewable energy use (RE%) year by year to reduce Scope 2 emissions. In 2025, renewable energy reached 10% of electricity consumption; the targets are 38% by 2030, 68% by 2040, and 100% by 2050.

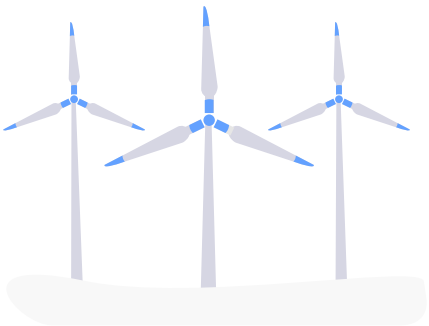
- Procurement is based mainly on renewable energy power purchase agreements and renewable energy certificates
- The introduction of green electricity will be flexibly adjusted according to market supply, prices, and operational needs
- Operational stability and cost control are the prerequisites, avoiding concentrated financial risk

3 Supplier inventories and carbon reduction promotion

KYEC incorporates corporate social responsibility and ESG clauses into supplier contracts, with the target of 100% supplier compliance. KYEC also works with suppliers to develop environmentally friendly materials and promote process and equipment upgrades to save energy and reduce carbon; it has established a supply chain carbon inventory mechanism and will in the future give priority to procuring equipment with the Green Mark or high energy efficiency, while evaluating low-carbon packaging materials and guiding suppliers in conducting carbon footprint inventories.

4 Waste circularity and reduction

KYEC has obtained UL 2799 Zero Waste to Landfill Platinum certification, and continues to optimize transportation scheduling and work with waste disposal contractors; waste compaction and volume reduction reduce the number of collection truck trips, thereby reducing carbon emissions.



Climate Adaptation Strategy

Global warming has made extreme weather events such as typhoons, floods, torrential rain, and droughts more pronounced in Taiwan. Since 2018, the Taiwan factories have operated under the ISO 22301 business continuity management system model, reducing major financial losses and irreversible operational impacts caused by natural disasters, human-caused incidents, and other events, and ensuring that a minimum level of operations can be maintained under any circumstances while enhancing resilience. The Company has also formulated three components—prevention, response, and recovery—and transfers risk through commercial insurance.

1 Short-term Response

- BCM water shortage drills: A long-term water truck backup contract has been signed, and water truck filling drills are conducted regularly at the Zhunan and Tong-Luo factories to ensure smooth water intake routes.
- Reservoir storage monitoring: Water conditions are monitored and the capacity of the factory reservoirs is inventoried; in the event of a water supply interruption, the Zhunan Factory can maintain operations for 5 days and the Tong-Luo Factory for 16 days.

2 Long-term Resilience

In response to the water shortage risk caused by extreme weather, the adaptation strategy focuses on "reducing dependence on raw water" and "increasing the water reuse rate."

Introduction of the ISO 46001 water efficiency management system to improve the water recycling rate:

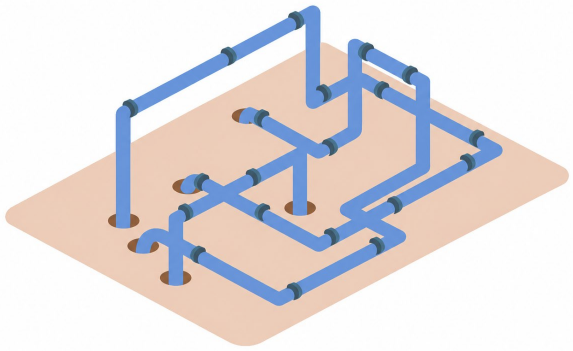
Cooling tower blowdown recovery system (ROR technology): The "Tong-Luo Factory Cooling Tower Wastewater Recovery System" was built, using cycles-of-concentration management (6 cycles) combined with ROR technology. In 2025, raw water use was reduced by 30,166 metric tons. By 2031, as capacity expands (refrigeration capacity reaching 15,000 RT), recovery capacity is expected to increase correspondingly to 252 CMD.

Precise recovery and reuse of monitoring instrument discharge:

The trace discharge from the monitoring instruments (pH/conductivity meters) of the pure water system is intercepted, and the monitoring water is redirected from wastewater discharge to a "secondary water tank" for reuse, recovering 1,483 metric tons of high-quality water each year and effectively reducing water supply pressure during the dry season.

Establishment of baseline water use supervision and management:

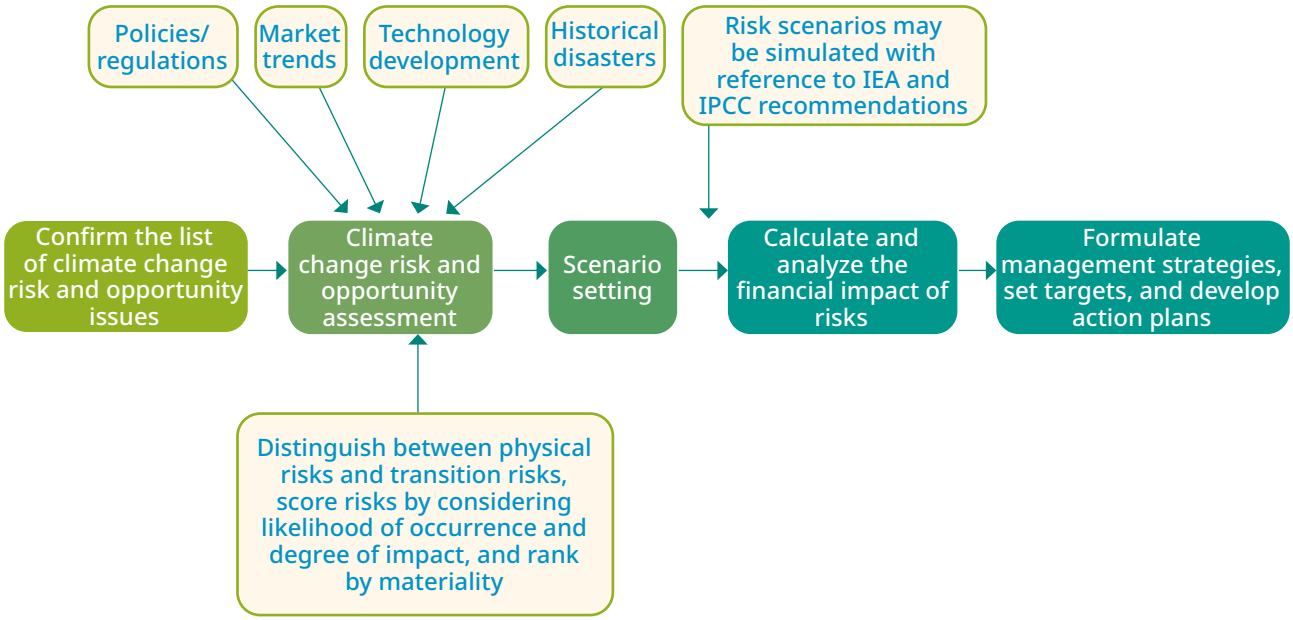
The Water Efficiency Index (WEI) monitoring table is used to monitor factory water use, with regular reviews, water condition monitoring, and wastewater discharge supervision; water meters have been installed, and regular inspections are conducted to detect pipeline leaks and abnormal water use



2.4.4 Risk Management

Through the annual identification and assessment of key climate risks and opportunities, the Company formulates corresponding management and response measures to ensure that each action plan is effectively implemented in response to the challenges posed by climate change.

The Company manages risks and opportunities in a comprehensive and balanced manner, integrating risk management into decision-making and daily operations. The Board of Directors is responsible for overall climate governance, supervising through the relevant committees to ensure that risk identification, assessment, response, monitoring, and regular review are effectively executed, and strengthening cross-departmental collaboration to improve management effectiveness.



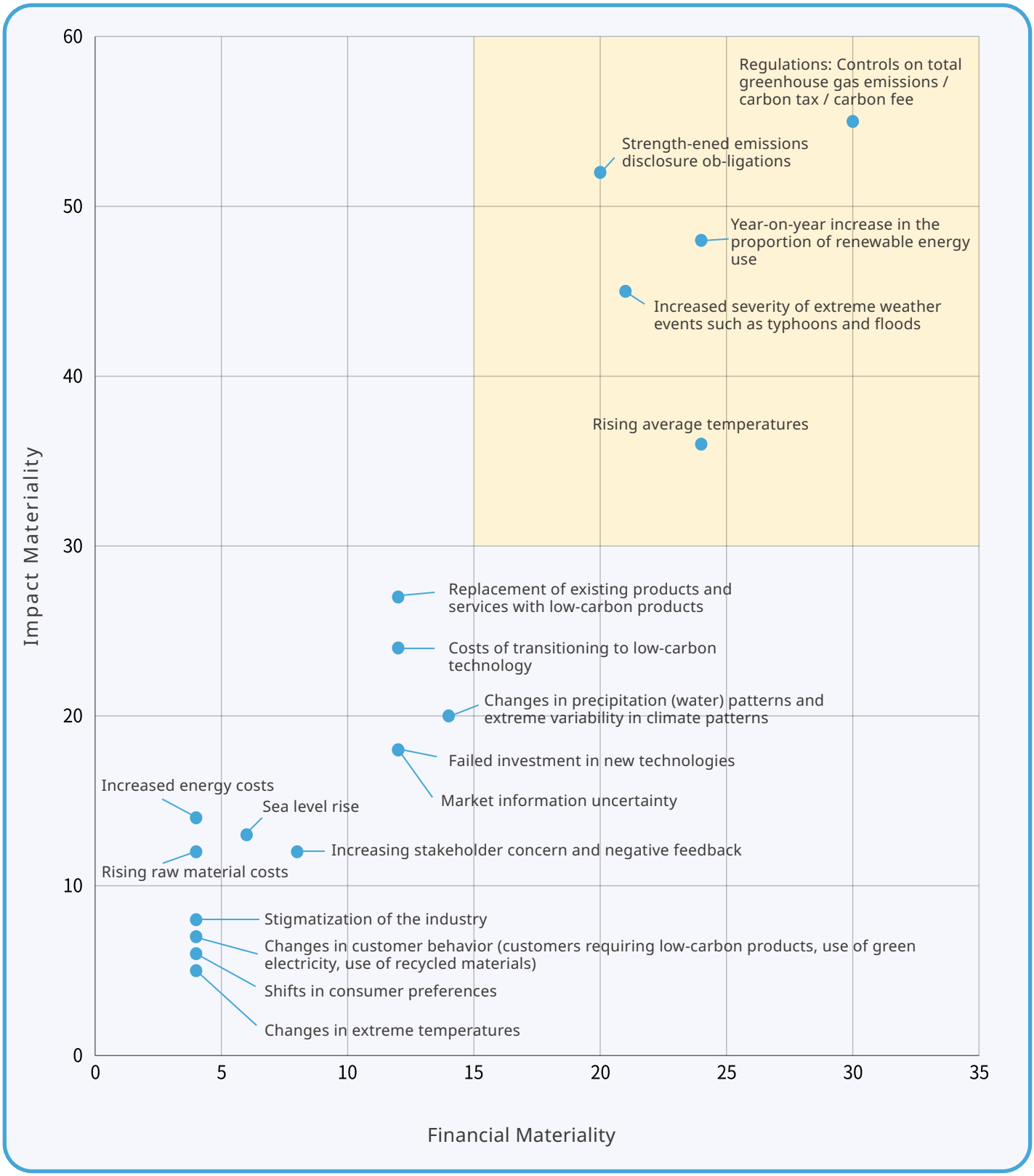
Climate Material Risks and Opportunities

With reference to climate science information, the TCFD recommendations, and domestic and international research guidelines, and taking into account the operating characteristics of semiconductor testing services, the Company identifies climate risks that may affect its operations and establishes a risk register. Each risk is quantitatively scored and graded according to its financial impact, operational impact, and likelihood of occurrence to identify material short-, medium-, and long-term risks; the assessment results are presented quantitatively or qualitatively and submitted by the Sustainable Development Committee to the Board of Directors for approval, serving as an important basis for risk response, operational planning, and capital allocation.

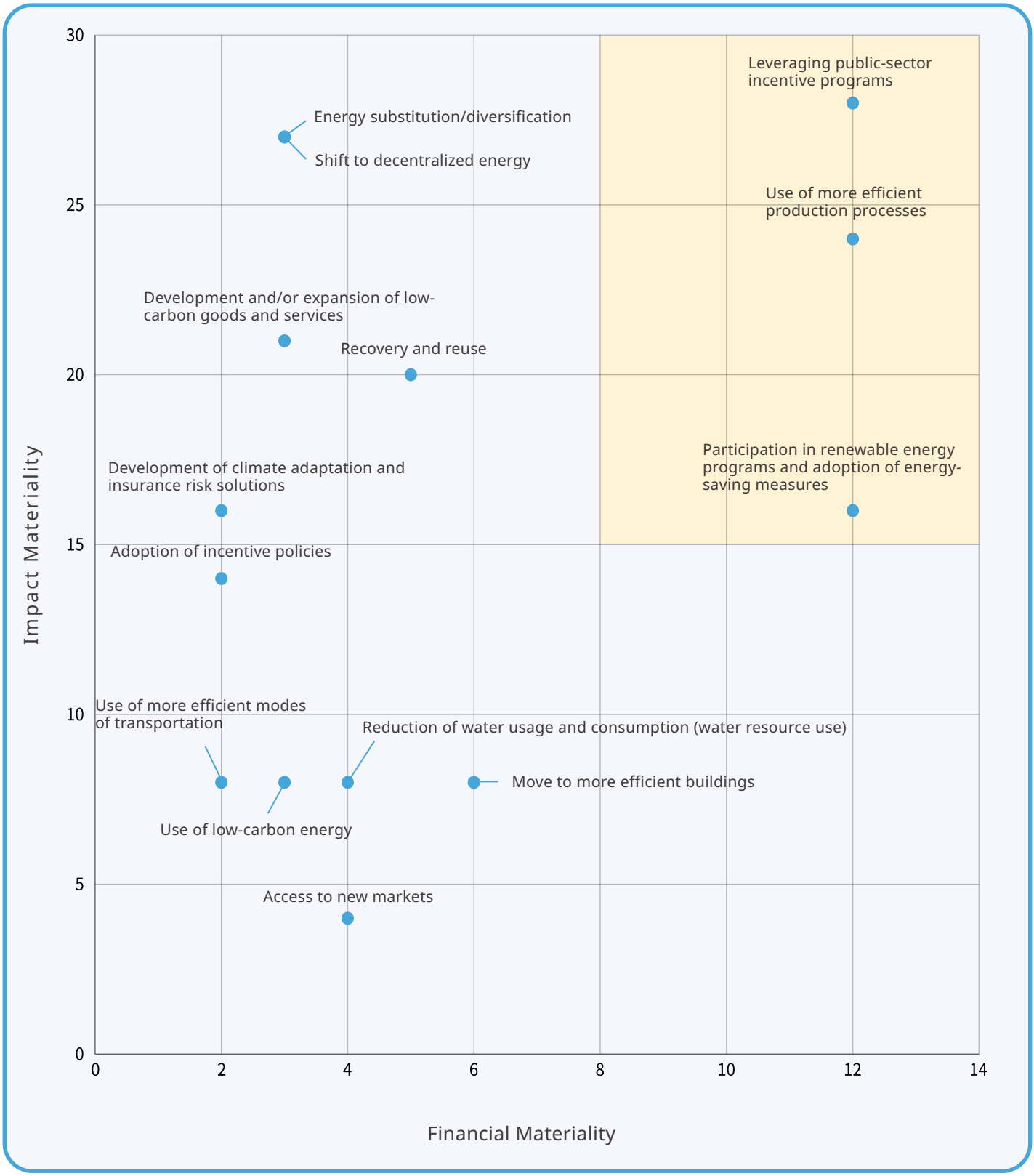
Climate Risk and Opportunity Management Matrix

We define short-term (1–3 years), medium-term (4–5 years), and long-term (6–10 years) time horizons for the assessment:

Climate Change Physical and Transition Risk Assessment Matrix



Climate Change Physical and Transition Risk Materiality Scores



Impact on Operations				Impact Timeframe			Impact on Business Model and Value Chain			Management Response Measures
							Impact on Business Model			
Category	Dimension	Description of Financial Impact		Short-term	Medium-term	Long-term	Value Chain Affected	Current Impact	Future Impact	
Transition Risk	Policy and Regulation	Controls on total greenhouse gas emissions / carbon tax / carbon fee	KYEC is subject to the Ministry of Environment's carbon fee; higher greenhouse gas emissions pricing will increase KYEC's operating costs	✓	✓	✓	Entire Group, upstream and downstream value chain	1. With greenhouse gas emissions exceeding 25,000 metric tons, KYEC is subject to the carbon fee. The carbon fee is currently NT$300 per metric ton 2. Customers and suppliers with carbon emissions exceeding 25,000 metric tons are likewise affected by the carbon fee, resulting in higher operating costs	The Ministry of Environment is expected to continue raising the carbon fee rate toward NT$1,500 per metric ton, which will increase operating costs	Current: 1. Progressively increase the use of low-carbon energy in accordance with the Ministry of Environment's carbon reduction requirements Future: 1. Design and develop low-carbon process equipment 2. New and expanded factories face net-zero emission requirements 3. Promote in-plant carbon pricing
		Strengthened emissions disclosure obligations	The volume of sustainability data to be collected is enormous, requiring the establishment of management systems and external expert and third-party verification resources, which increases operating costs	✓	✓	✓	Entire Group, upstream value chain	Data are collected on a regular basis and compiled into the sustainability report for disclosure	1. Establish an information streaming platform to simplify the data collection process 2. The value chain cooperates with KYEC in building greenhouse gas inventory data	Current: Data for environmental sustainability issues are all collected and compiled manually Future: Complete data on environmental issues for external disclosure are generated through information systems
		Year-on-year increase in the proportion of renewable energy use	With the promulgation and implementation of Taiwan's Climate Change Response Act and the incorporation of the net-zero emissions policy into national guidelines, KYEC, which continues to expand its factories and capacity, must increase its renewable energy installations and purchases, increasing operating costs	✓	✓	✓	Entire Group	Regulations require users whose electricity consumption exceeds a certain scale to fulfill the obligation to install green electricity generation capacity	Renewable energy prices are on an upward trajectory, and future voluntary carbon reduction commitments and government requirements to increase the proportion of renewable energy will lead to higher costs	Current: Renewable energy usage reached 10% Future: Introduce wind power and continue to raise the share of renewable energy to 38% by 2030 and 50% by 2040
Physical Risk	Immediate	Increased severity of extreme weather events such as typhoons and floods	Climate change will lead to severe weather impacts, increasing the likelihood of heavy rainfall and droughts; responding to such risks requires increased spending on disaster prevention and response measures	✓	✓	✓	Entire Group, upstream value chain	1. The dry season may affect water use for wet processes and plant utilities, affecting production 2. Water shortages impact the processes for producing raw materials in the supply chain	1. Invest in water recycling equipment to improve water use efficiency 2. As the probability of drought increases, survey supply chain risks for control	Current: 1. ISO 46001 has been introduced across all factories 2. Water truck contracts, production allocation, and increased circulating water volume (cooling water) Future: 1. Increase water use surveys of and requirements for the supply chain 2. Continue to evaluate equipment replacement every year to improve water use efficiency

Impact on Operations				Impact Timeframe			Impact on Business Model and Value Chain			Management Response Measures
							Impact on Business Model			
Category	Dimension	Description of Financial Impact		Short-term	Medium-term	Long-term	Value Chain Affected	Current Impact	Future Impact	
Physical Risk	Long-term	Rising average temperatures	Rising temperatures will increase the cost of electricity for factory air conditioning	✓	✓	✓	Entire Group, upstream value chain	To maintain cleanroom temperature and humidity conditions, the operating load of air-conditioning equipment increases, leading to higher electricity consumption, costs, and carbon emissions	The regions where the value chain is located may see increased electricity demand, an unstable power structure, and insufficient reserve margins, leading local governments to impose power rationing or causing large-scale outages that affect production lines, in turn impacting product shipments and finances	Current: ISO 50001 has been introduced across all factories, with energy-saving action plans to save 1.5% of electricity annually Future: Introduce renewable energy and enhance energy-saving technologies and performance to reduce operating costs
Opportunity	Resource Efficiency	Use of more efficient production processes	Introduction of a high-efficiency energy management strategy focused on energy control and optimized sleep mechanisms for production line equipment within the process, so as to improve the energy use efficiency of overall production line operations and reduce their carbon footprint.	✓			Entire Group, downstream value chain	Previously a manual operation	1. Invest in software function upgrades year by year and link them to the scheduling system for automation 2. Continue to introduce chiller units for existing burn-in (BI) process machines, with continued rollout of the plan to be evaluated subsequently	Current: Previously a manual operation Future: Continue to optimize machine systems and invest in software function upgrades year by year
	Market	Leveraging public-sector incentive programs	Responding to the government's energy-saving and green sustainability policies allows the Company to benefit from higher low-carbon financing amounts and may also reduce loan interest rates	✓	✓		Entire Group, upstream value chain	The Company has signed a syndicated loan agreement with banks under which the loan interest rate may be reduced if environmental performance targets are achieved	Government agencies promote environmental sustainability programs for which subsidies can be applied	Continue to monitor and apply for government programs
	Resilience	Participation in renewable energy programs and adoption of energy-saving measures	Introducing energy-saving programs for process service equipment and replacing aging utility system equipment can reduce electricity operating costs	✓	✓	✓	Entire Group, upstream and downstream value chain	1. Rooftop solar photovoltaic power generation facilities are already being planned for existing factories 2. Energy-saving measures have been launched for plant utility systems	1. Solar photovoltaic facilities are planned concurrently for newly established factories 2. Energy-saving measures will also be evaluated, planned, and launched for process equipment	Current: Focus on solar energy, sign green electricity wheeling agreements, and track the share of renewable energy monthly Future: Evaluate renewable energy from other sources, such as wind power

Climate Scenario Analysis and Financial Resilience

For transition risks, we referenced climate scenarios and policy pathways published by a number of authoritative international institutions: the International Energy Agency (IEA) NZE 2050 scenario, the Nationally Determined Contributions (NDCs) (Taiwan), and a BAU scenario were included in the assessment. For physical risks, we drew on the Sixth Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC), using the low-emissions scenario (SSP1-2.6) and the very-high-emissions scenario (SSP5-8.5) of the Shared Socioeconomic Pathways (SSP) to analyze the potential impact of extreme climate events on the locations of our operating sites. The analysis results show that if the SBTi carbon reduction pathway (NZE scenario) is actively adopted, the ratio of carbon fees to revenue in 2035 can be reduced from 3.55% under the BAU scenario to 0.14%, significantly enhancing the Company's financial resilience.

Scenario assumptions	Description	Within 1–3 years		Within 4–5 years		Within 6–10 years	
		Carbon Fee Amount	Approximate Impact as a Proportion of Revenue	Carbon Fee Amount	Approximate Impact as a Proportion of Revenue	Carbon Fee Amount	Approximate Impact as a Proportion of Revenue
NDCs	1. This scenario adopts the Ministry of Environment's voluntary reduction program: a 6% carbon reduction from the base year over 2025–2030; a 10% reduction in 2035 compared with 2030; a 30% reduction in 2040 compared with 2035; and a 60% reduction in 2045 compared with 2040 2. New factories are calculated at the Ministry of Environment's general rate (NT$300/metric ton) in the first year and at the Ministry of Environment's preferential rate B (NT$100/metric ton) from the second year onward	$68,035,380	0.20%	$280,360,329	0.52%	$539,731,239	0.91%
NZE	1. This scenario follows the SBTi pathway, with 2025 as the base year and 2035 as the target year; from 2026 onward, an absolute reduction of 6.3% per year relative to the base year (4.2% × (target year - base year)) 2. New factories are calculated at the Ministry of Environment's general rate (NT$300/metric ton) in the first year and at the Ministry of Environment's preferential rate A (NT$50/metric ton) from the second year onward	$68,035,380	0.20%	$91,657,046	0.17%	$84,012,391	0.14%
BAU	1. This scenario assumes that the government adopts no greenhouse gas reduction policy requirements whatsoever, and that, under economic growth guided entirely by free-market forces, greenhouse gas emissions increase through the spontaneous behavior of emission sources. 2. KYEC complies only with its EIA commitments: 10% green electricity over 2025–2029; 20% over 2030–2039; 35% over 2040–2049; and 100% in 2050 3. This scenario does not apply for the Ministry of Environment's preferential rates; all factories are calculated at the general rate (NT$300/metric ton)	$87,325,400	0.26%	$1,148,607,750	2.15%	$2,097,543,716	3.55%

2.4.5 Metrics and Targets

Status of Climate Change Target Achievement

Impact on Operations			Targets for the Reporting Year	Short-term Targets (within 1–3 years)	Medium-term Targets (within 4–5 years)	Long-term Targets (within 6–10 years)
Category	Topic					
Transition Risk	Policy and Regulation	Controls on total greenhouse gas emissions / carbon tax / carbon fee	Target: King Yuan Group (Scope 1+2) 3% reduction in greenhouse gas emission intensity compared to 2023 Performance: King Yuan Group (Scope 1+2) 14.10% reduction in greenhouse gas emission intensity compared to 2023	King Yuan Group (Scope 1+2) 9% reduction in greenhouse gas emission intensity compared to 2023	King Yuan Group (Scope 1+2) 13% reduction in greenhouse gas emission intensity compared to 2023	King Yuan Group (Scope 1+2) 23% reduction in greenhouse gas emission intensity compared to 2023
		Strengthened emissions disclosure obligations	Complete a full-scope greenhouse gas inventory across the entire Group			
		Year-on-year increase in the proportion of renewable energy use	Target: Renewable energy usage accounts for 10% of total electricity consumption Performance: Renewable energy usage accounts for 10.86% of total electricity consumption	Renewable energy usage accounts for 22% of total electricity consumption	Renewable energy usage accounts for 38% of total electricity consumption	Renewable energy usage accounts for 50% of total electricity consumption
Physical Risk	Immediate	Increased severity of extreme weather events such as typhoons, floods, and droughts	Target: 1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 5% compared to 2020 Performance: 1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 34% compared to 2020	1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 8% compared to 2020	1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 10% compared to 2020	1. 0 cumulative days of work stoppage due to water shortage 2. Water withdrawal intensity reduced by 15% compared to 2020
	Long-term	Rising average temperatures	Target: Annual electricity savings rate of 1.5% or more Performance: Annual electricity savings rate of 3.35%	1. The electricity savings rate at each factory must exceed 1.5% 2. Establish internal carbon pricing	Replace aging air-conditioning equipment	Replace aging air-conditioning equipment

Impact on Operations			Targets for the Reporting Year	Short-term Targets (within 1–3 years)	Medium-term Targets (within 4–5 years)	Long-term Targets (within 6–10 years)
Category	Topic					
Opportunity	Resource Efficiency	Use of more efficient production processes	100% completion rate for the introduction of key tester platforms	100% completion rate for the introduction of functions across all tester platforms, improving production efficiency	Apply the same energy-saving standards to newly introduced machines and platforms going forward	Apply the same energy-saving standards to newly introduced machines and platforms going forward
	Market	Leveraging public-sector incentive programs	Achieve the environmental targets to lower the loan interest rate by 0.02%	Achieve the environmental targets to lower the loan interest rate by 0.02%	Continue to monitor	Continue to monitor
	Resilience	Participation in renewable energy programs and adoption of energy-saving measures	Target: 1. Renewable energy usage accounts for 10% of total electricity consumption 2. Annual electricity savings rate of 1.5% or more Performance: 1. Renewable energy usage accounts for 10.86% of total electricity consumption 2. Annual electricity savings rate of 3.35%	1. Renewable energy usage accounts for 22% of total electricity consumption 2. Annual electricity savings rate of 1.5% or more	1. Renewable energy usage accounts for 38% of total electricity consumption 2. Annual electricity savings rate of 1.5% or more	1. Renewable energy usage accounts for 50% of total electricity consumption 2. Annual electricity savings rate of 1.5% or more

Signing a sustainability-linked loan to implement ESG target management

To fulfill its commitment to sustainable operations, the Company has signed a sustainability-linked syndicated loan agreement with banks, with specific key performance indicators (KPIs) set for the term of the agreement. The banks will regularly assess the Company's progress in energy management, carbon reduction results, social responsibility, and other areas, and dynamically adjust the loan interest rate according to the achievement status. Through this innovative financial partnership, KYEC has not only enhanced its flexibility in the use of funds, but also internalized its sustainable development goals as a long-term corporate competitive advantage.

Greenhouse Gas

Target: Greenhouse gas emission intensity (metric tons CO_2e per NT$100 million of revenue) reduced by 5% or more compared with the previous year
Performance: 10% reduction in 2025 compared with 2024 (achieved)

Waste Management

Target: Waste recycling and reuse rate of 80% or more compared with the previous year
Performance: Waste recycling and reuse rate of 87% in 2025 (achieved)

Water Resource Management

Target: Water withdrawal intensity (megaliters per NT$100 million of revenue) reduced by 5% or more compared with the base year (2020)
Performance: Water withdrawal intensity in 2025 reduced by 34% compared with the base year (2020) (achieved)

Renewable Energy

Target: Renewable energy use to reach 10% of total electricity consumption from 2025 to 2029, and 20% of total electricity consumption from 2030 to 2034
Performance: Renewable energy usage accounts for 10.86% of total electricity consumption in 2025 (achieved)

2.5 Information Security

Material Topic Management Approach: Information Security

Corresponding GRI Indicator: 418

Impact Description

KYEC is committed to maintaining an information security environment of the highest standard. Through the PDCA management mechanism, we continuously optimize our information security defense system and rigorously implement customer privacy protection and confidentiality controls. We are committed to strictly complying with contractual requirements, turning information security protection into a cornerstone of resilience for the Company's sustainable development.

Impact Type	Description
Positive Impact:	Sound information security management strengthens customer trust and enhances corporate resilience and brand image.
Negative Impact:	An information security incident would result in reputational damage, financial losses, and legal compliance risks.
Actual Impact:	Refers to defensive results already achieved (such as successfully intercepted attacks) or protection systems already established.
Potential Impacts	Refers to variable threats that may be faced in the future, or the long-term competitive advantage brought by information security protection.

Policies or Commitments Formulated or Followed

- Internal Regulations
  - » Information Security Management Manual (EN-E-22-10000)
- Government Regulations
  - » Guidelines for Information and Communication Security Control for Listed Companies

Responsible Unit

Information Technology Department Units

Management Actions

- Establish information security policies and form an information security management organization
- Protection of confidential data and documents
- Physical security
- Information security incident management
- Business continuity management
- Information security awareness and education training

Process for Tracking Action Effectiveness

- 0 major information security incidents affecting operations
- 0 financial losses to financial statements caused by cyber attacks

Management Objectives	
	● Business continuity: Ensure zero major information security incidents and build a highly resilient environment to maintain uninterrupted operations. ● Financial protection: Strengthen cyber threat defense mechanisms to eliminate financial losses and financial reporting risks arising from information security incidents. ● Standards compliance: Continuously improve the information security management system to ensure the validity of and compliance with ISO 27001 certification. ● Response Drills: Conduct regular social engineering drills (once every six months) and simulated information security incident responses to improve emergency response speed. ● Information security for all: Strengthen the information security culture comprehensively through employee training and awareness programs, achieving 100% coverage.

Management performance indicators			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
● Major information security incident rate: 0 ● Sensitive data breach rate: 0 ● Continuously obtain ISO 27001 certification ● Social engineering drill: 2 drills annually ● Social engineering drill click rate: <5% ● 100% completion rate for employee information security education and training and awareness promotion ● Total number of complaints concerning breaches of customer privacy: 0 ● Total number of incidents of customer data theft or loss: 0 ● Information security awareness campaigns: 4	● Major information security incident rate: 0 ● Sensitive data breach rate: 0 ● Continuously obtain ISO 27001 certification ● Social engineering drill: 2 drills annually ● Social engineering drill click rate: <5% ● 100% completion rate for employee information security education and training and awareness promotion ● Total number of complaints concerning breaches of customer privacy: 0 ● Total number of incidents of customer data theft or loss: 0 ● Information security awareness campaigns: 8	● Major information security incident rate: 0 ● Sensitive data breach rate: 0 ● Continuously obtain ISO 27001 certification ● Social engineering drill: 2 drills annually ● Social engineering drill click rate: <4% ● 100% completion rate for employee information security education and training and awareness promotion ● Total number of complaints concerning breaches of customer privacy: 0 ● Total number of incidents of customer data theft or loss: 0 ● Information security awareness campaigns: 12	● Major information security incident rate: 0 ● Sensitive data breach rate: 0 ● Continuously obtain ISO 27001 certification ● Social engineering drill: 2 drills annually ● Social engineering drill click rate: <3% ● 100% completion rate for employee information security education and training and awareness promotion ● Total number of complaints concerning breaches of customer privacy: 0 ● Total number of incidents of customer data theft or loss: 0 ● Information security awareness campaigns: 16

2.5.1 Information Security Management Policy

Strategy and Commitment

In the face of the wave of digital transformation and increasingly severe information security threats (such as ransomware, social engineering, and personal data breaches), the Company has always regarded "information security" and "customer privacy protection" as core cornerstones of sustainable business operations. We strictly comply with Taiwan's Personal Data Protection Act and have fully implemented an information security management system (ISMS), building a comprehensive defense system through ISO 27001 international certification. We are committed to providing customers with a secure, stable, and reliable digital service environment and safeguarding the digital assets of our partners.

Sound Information Security Governance Organization

To effectively implement its information security policy and strengthen risk control, KYEC formally established the "Information Security Committee" in 2022, building a top-down governance structure to ensure that information security decisions are aligned with the Company's business objectives:

Top leadership: Executive Vice President Chang serves as the chief supervising officer, reflecting management's emphasis on information security.

Cross-unit collaboration: Director Ko of the Information Technology Department serves as the chief convener, and the Committee's members include the heads of all departments, ensuring that information security requirements are implemented in every business process.

Dedicated unit: In the same year, a dedicated information security management department was established, staffed with an information security officer and dedicated personnel responsible for system formulation, risk assessment, and regulatory compliance.

- **Information Security Management Mechanism - Network Security, Endpoint Security**

I. Deep network protection and isolation

Physical Network Segmentation: Physical network isolation is implemented to block the lateral spread of malware and ensure the security of core assets.

Multi-layered Network Security Barriers: Next-generation firewalls and intrusion detection systems are deployed, combined with internet access behavior controls, to build a proactive defense perimeter.

II. Round-the-clock endpoint monitoring and response

Endpoint threat defense: Antivirus threat intelligence is synchronized in real time across all factory equipment, and abnormal behavior is detected through a central monitoring platform, enabling rapid response and threat eradication.

Global threat intelligence integration: Integration with international information security intelligence networks keeps the Company abreast of the latest global threat trends, turning passive response into automatic early warning.

III. Continuous verification and risk assessment

Third-party professional assessments: Professional information security service providers are regularly engaged to conduct penetration testing and vulnerability scanning to ensure system resilience.

Dynamic risk management: Through an external information security risk assessment mechanism, potential vulnerabilities are continuously monitored and analyzed, and the defense strategy is revised on a rolling basis.

- **Data Security Protection**

  Document output tracking and behavioral auditing: A print log analysis system has been introduced to build a complete output audit trail, reducing the risk of physical document leakage through preventive management.

  Data-at-rest protection: Hardware-level full-disk encryption is implemented to ensure that core confidential data remain highly protected even if a device is lost or stolen.

- **Regulatory Compliance and Implementation of International Information Security Standards**

  Alignment with international information security standards: Regulatory compliance requirements are fully enforced, and the ISO 27001 information security management system is promoted and implemented to ensure the institutionalization of information security management.

- **Supplier Information Security Training**

  Deepening supply chain security awareness: A regular education and training mechanism has been established, with information security awareness and technical training provided to outsourced vendors every year to strengthen the defense resilience of the ecosystem.

Information Security Training and Awareness

The Company regards information security and personal data protection as core elements of corporate sustainability governance. The Company implements the vertical integration of information security requirements, requiring all employees, suppliers, and partners to follow the principles of "purpose specification" and "data minimization" and to handle critical information according to lawful and fair standards.

To embed a culture of privacy protection, the Company has established a transparent awareness mechanism, regularly publishing legal trends, practical cases, and audit results through public platforms. This year, large-scale online education and training successfully reached 8,403 employees; through systematic knowledge empowerment, all stakeholders are able to implement the highest standard of information security defense, building robust corporate digital resilience. In addition, KYEC undergoes an RBA VAP audit every two years, in which a third-party audit body verifies the Company's implementation and compliance in personal data and privacy protection; the most recent RBA VAP audit result (personal data and privacy protection) is "Conformance."

Personal Data Usage and Complaint Channels

The Company has established comprehensive internal and external whistleblowing and communication channels, ensuring that stakeholders can promptly file complaints on personal data issues and helping the Company continuously review and optimize its personal data governance on a rolling basis.

In 2025, KYEC achieved its targets of "zero personal data complaints" and "zero penalties." Looking back at the past three years, the Company has consistently maintained an excellent record of zero major information security incidents, with no customer personal data breaches or internal confidential information security incidents.

Employee Training Programs

The Company regularly conducts legal education courses (covering personal data protection and management) every year for new hires and all current employees, with total employee training hours of 4,346 for the year.



CH3

Sustainable Value Chain

◎ 3.1 Industry Supply Chain
◎ 3.2 Supply Chain Management
◎ 3.3 Customer Relationship Management

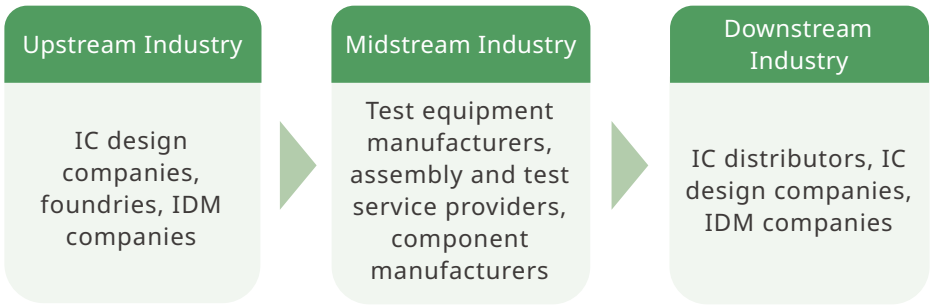
3.1 Industry Supply Chain

3.1.1 Industry Overview

IC testing is a capital-intensive, technically demanding critical link in the semiconductor industry. As process nodes continue to shrink and functions become more complex, the importance of testing keeps rising; however, high capital expenditure has led IDMs and foundries to progressively outsource back-end testing, driving the growth of the professional testing industry. In 2025, Taiwan's IC design industry continued to grow, benefiting from expanding demand for flagship smartphone chips, Wi-Fi 7, AI ASICs, and automotive and PC chips. With global capacity concentrating in Asia and Taiwan's comprehensive vertical division of labor offering advantages in technology, quality, and delivery, demand for outsourced testing continues to increase. The packaging and testing industry is dominated by large players, with a high degree of market concentration.

KYEC has a complete range of test equipment, providing testing for logic, mixed-signal, memory, wireless communication, and driver ICs, as well as burn-in, wafer grinding and dicing, and packaging services, forming a one-stop solution that enhances competitiveness and customer loyalty.

▼ Semiconductor Industry Upstream, Midstream, and Downstream Relationships



Note: For more information on the current status and development of the IC testing and packaging industries, please refer to page 87 of the Company's 2025 annual report.

3.1.2 King Yuan Value Chain

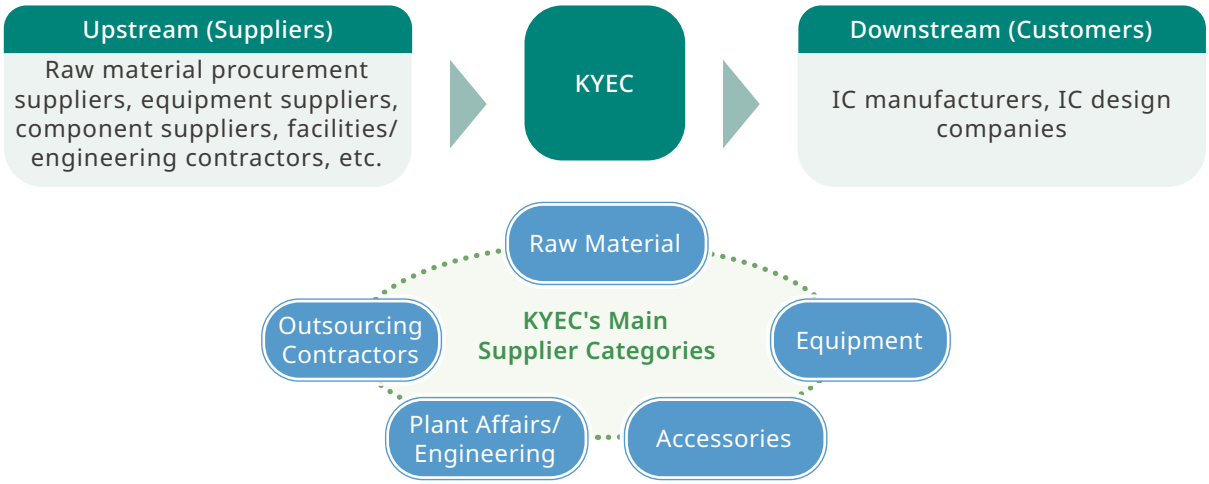
Sustainable Supply Chain Overview

In 2025, KYEC's value chain showed stronger high-end and global development. On the upstream supply side, with rapidly rising demand for artificial intelligence (AI) and high-performance computing (HPC) chips, the share of procurement of advanced test equipment and high-specification components increased; supply chain management places greater emphasis on stable delivery and technical collaboration, and cooperation with key equipment suppliers has become closer.

In midstream operations, as demand for high-end chip testing grew, the Company continued to optimize capacity allocation on its main production lines in Taiwan, concentrating resources on high value-added test items while strengthening automation and yield management to improve overall operational efficiency and service quality.

The downstream market structure also changed: in addition to existing demand from smartphones and consumer electronics, the share of artificial intelligence (AI) and high-performance computing (HPC) chips rose markedly, making the customer mix more diverse. In line with customers' global deployment trends, the role of the Company's sites in North America, Japan, and Southeast Asia has extended from business development to technical support and real-time service, strengthening local connections.

▼ KYEC Value Chain

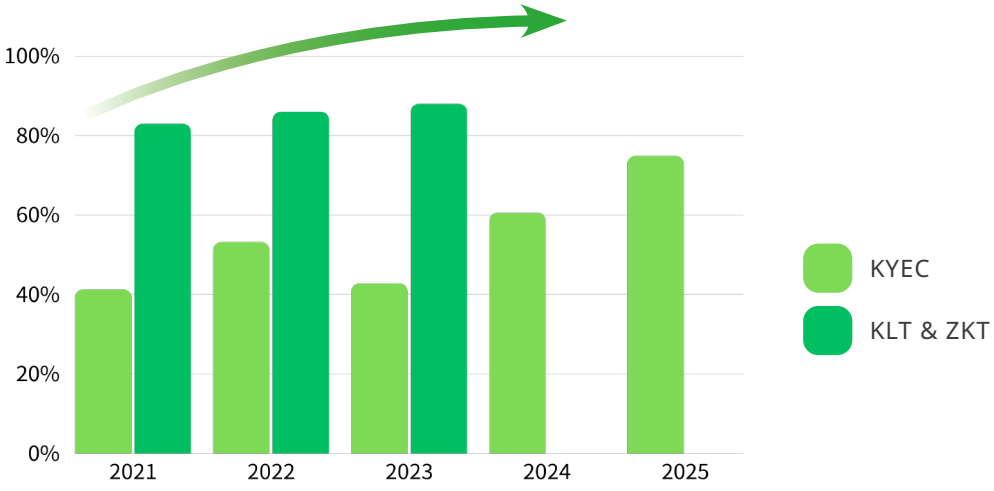


Local Procurement

KYEC is committed to establishing stable long-term cooperative relationships with domestic and international suppliers. The Group encourages suppliers to fulfill social responsibilities in aspects such as environmental protection, occupational health and safety, and human rights. At the same time, we actively promote localized production and procurement to reduce transportation costs, decrease carbon emissions, diversify risks, and promote local industrial development, creating more employment opportunities.

In the future, we will continue to support local Taiwanese enterprises and encourage foreign companies to establish factories in Taiwan, further reducing production costs and risks, and enhancing competitive advantages. KYEC will also continue to strengthen cooperation with suppliers, introduce alternative materials, reduce dependence on single manufacturing locations, and minimize supply risks caused by natural disasters or force majeure factors.

KYEC Group Local Procurement Ratio for Raw Materials



Note 1: Local procurement refers to raw materials produced/manufactured in the same country as King Yuan Electronics.

Note 2: Disclosed based on the actual transaction amount ratio for the current year.

Note 3: Due to the announced sale of all equity in the Chinese subsidiaries, the 2024 local procurement ratio does not include data from the Chinese subsidiaries.

Green Procurement

To fulfill its corporate social responsibility and support environmental protection, KYEC actively promotes a green procurement policy, giving priority to energy-saving, low-pollution products with environmental certifications so as to reduce the environmental impact of operations at the source.

In its procurement principles, the Company gives priority to government-certified green products, including products bearing the Green Mark, Energy Label, and Water Conservation Label, and adopts equipment and materials that comply with international environmental regulations (such as RoHS and WEEE). At the same time, in the procurement of equipment and engineering works, energy efficiency, water efficiency, service life, and operating performance are incorporated into the evaluation to ensure that overall environmental performance meets or exceeds standards.

The Company has extended the scope of green procurement to products, technologies, and services, covering energy saving, carbon reduction, waste reduction, and reduced environmental impact, and requires suppliers to incorporate energy-saving and consumption-reduction concepts at the design and manufacturing stages, jointly improving the sustainability performance of the supply chain.

In renewable energy procurement, KYEC has made the introduction of green electricity a core strategy of its green procurement; it has been actively deploying renewable energy use since 2024, significantly scaled up its green electricity procurement in 2025, and continues to raise the share of green electricity use. Increasing the use of renewable energy not only effectively reduces greenhouse gas emissions, but also reduces dependence on fossil fuels, further easing pressure on the ecological environment.

In addition, the Company incorporates biodiversity protection considerations into its green procurement decisions, giving priority to materials with sustainable sourcing certifications (such as FSC and PEFC) and paying attention to the impact of raw material sourcing on forest resources and ecological habitats, striving to mitigate the risks of deforestation and biodiversity loss.

In internal operations, KYEC's employee cafeteria obtained Green Restaurant certification in 2025; we give priority to products with the Green Mark and traceability certifications to reduce environmental impact and improve supply chain sustainability.

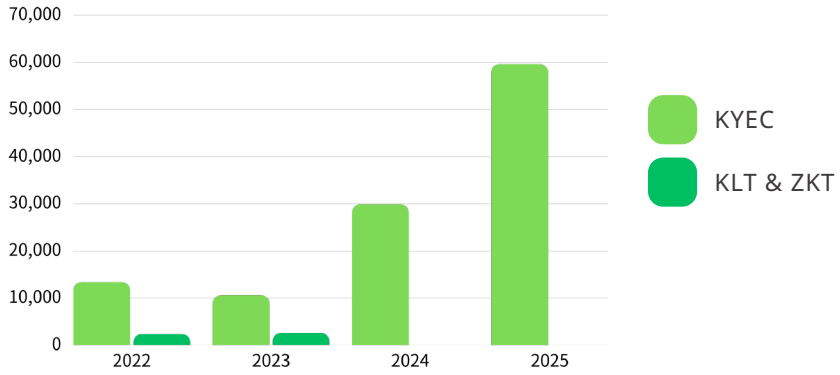
In food ingredient procurement, priority is given to domestically produced ingredients to ensure transparent sourcing and environmental friendliness.

In operating supplies, sanitary products and equipment bearing the Green Mark have been introduced, continuously increasing the proportion of green products used. Procuring food ingredients and supplies with the Green Mark and traceability certifications implements green procurement in daily operations.

Going forward, KYEC will continue to deepen its green procurement mechanism, work with the supply chain to promote the low-carbon transition, and strengthen the protection of biodiversity, reducing the overall impact of its operating activities on the natural environment and moving toward its sustainable operations goals.

▼ KYEC Green Procurement Amount

Green Procurement Amount (NT$10,000)



Note: Due to the announced sale of all equity in the Chinese subsidiaries, the 2024 green procurement amount does not include data from the Chinese subsidiaries.

3.2 Supply Chain Management

Material Topic Management Approach: Supply Chain Management

Corresponding GRI Indicator: 308, 414

Impact Description	As suppliers are part of the Company's value chain, the Company has the responsibility to implement supply chain management. Good supply chain management should ensure the quality and safety of raw materials and emphasize suppliers' ESG practices to enhance overall industry value. Conversely, if the responsibility of supply chain management is not properly fulfilled, it indirectly increases suppliers' adverse social or environmental impacts and damages the Company's image.		
Policies or Commitments Formulated or Followed	● Internal Regulations » Procurement Control Procedures » RBA Code of Conduct Commitment Letter » KYEC Supplier Code of Conduct	Responsible Unit	Procurement Department Supplier Quality Management Department
Management Actions	● Suppliers must sign the RBA Code of Conduct Commitment Letter to commit to strictly complying with the Responsible Business Alliance Code of Conduct and KYEC's relevant regulations on corporate social responsibility ● Conduct online/physical supplier education and training once a year to continuously promote quality/green products/occupational safety/information security/BCP/KYEC Human Rights Policy/KYEC Supplier Code of Conduct explanation/ESG supply chain management advocacy.		
Process for Tracking Action Effectiveness	Conduct regular supplier sustainability audits annually, and perform on-site audits by combining key suppliers with risk level assessment in two dimensions.		

Management Performance Goals			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
● Conflict minerals management: 100% DRC conflict-free products ● RBA commitment letter collection rate 100% ● SAQ survey completion rate 100% ● Key high-risk supplier sustainability audit rate 100%	● Conflict minerals management: 100% DRC conflict-free products ● RBA commitment letter collection rate 100% ● SAQ survey completion rate 100% ● Key high-risk supplier sustainability audit rate 100%	● Conflict minerals management: 100% DRC conflict-free products ● RBA commitment letter collection rate 100% ● SAQ survey completion rate 100% ● Key high-risk supplier sustainability audit rate 100% ● 100% inventory of high-carbon-emission raw material suppliers (guidance to complete carbon inventories)	● Conflict minerals management: 100% DRC conflict-free products ● RBA commitment letter collection rate 100% ● SAQ survey completion rate 100% ● Key high-risk supplier sustainability audit rate 100% ● 100% inventory of high-carbon-emission raw material suppliers (guidance to complete carbon inventories) ● Expand the carbon management functions of the supplier platform

3.2.1 Supply Chain Management Policy

1. Core of Sustainable Supply Chain Management

- ESG Integration: Sustainable supply chain management practices integrate environmental protection, social responsibility, and economic benefits into traditional supply chains, with the goal of ensuring sustainability across these three areas.
- Comprehensiveness: These practices cover all aspects from green procurement to product lifecycle management, encompassing the entire process from suppliers to manufacturers and end customers.
- Strengthened partnerships: This practice enhances relationships between partners, involving the flow of goods, information, and sustainable practices, driving collaborative operations across the entire supply chain.

Sustainable supply chains have become an important component of corporate continuous operations and a key mechanism for companies to demonstrate social responsibility and drive supply chains to achieve sustainability goals. The U.S. National Institute of Standards and Technology (NIST 800-161) supply chain risk management practices also include sustainability as a key issue in risk management.

2. KYEC's Sustainable Supply Chain Strategy

- Three main pillars:
  1. Sustainability standards: Establish clear sustainability standards that require supplier compliance.
  2. Risk identification: Utilize risk identification tools to identify high-risk factors and supplier industries.
  3. Management mechanisms: Strengthen supply chain risk control and regulatory compliance through management mechanisms.
- KYEC Supplier Code of Conduct: King Yuan Electronics has developed relevant sustainable supply chain policies with reference to international standards such as the RBA Code of Conduct, the United Nations Guiding Principles on Business and Human Rights (UNGPs), the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and the Universal Declaration of Human Rights.
  - » KYEC Supplier Code of Conduct https://www.kyec.com.tw/ 供應商行為準則

3. Supplier Responsibilities and Requirements

- Corporate Social Responsibility clauses: KYEC incorporates corporate social responsibility into supplier contracts and requires suppliers to fulfill ESG clauses, with a long-term goal of 100% supplier compliance with ESG clauses.
- Environmental protection and energy conservation & carbon reduction: KYEC collaborates with suppliers to develop environmentally friendly materials and promotes process improvements and equipment upgrades to achieve energy conservation and carbon reduction.
- Labor rights and ethical standards: KYEC firmly opposes child labor and forced labor, and requires all suppliers to comply with requirements related to labor, health, safety, environmental protection, and business ethics.
- Freedom of association and collective bargaining rights: Suppliers must safeguard employees' fundamental rights and respect employees' freedom of association, including the right to join unions and engage in collective bargaining.

4. Compliance and Risk Control

- Legal compliance: KYEC requires suppliers to fully comply with local laws and regulations, and strengthens supervision and management of suppliers to ensure the supply chain meets ethical and legal standards.
- Violation penalties: If suppliers are found to violate policies (such as using child labor or forced labor), they will be required to make improvements within a specified timeframe, and those with serious violations will have their cooperation terminated.

KYEC's sustainable supply chain management policy is not only a long-term strategy for the Company at the economic level, but also a practice of social and environmental responsibility. These strategies drive the supply chain to achieve higher standards in complying with laws, protecting labor rights, reducing environmental impact, and other areas, thereby maintaining competitiveness and compliance in the globalized market.

5. Supply Chain Sustainability Target

Sustainability Topic	2025 Target	Implementation Status	2026 Target	2027 Target
Conflict minerals management: 100% DRC conflict-free products	100%	achieved	100%	100%
RBA commitment letter collection rate	100%	achieved	100%	100%
SAQ survey completion rate	100%	achieved	100%	100%
Key high-risk supplier sustainability audit rate	100%	achieved	100%	100%



Sustainability Risk Assessment

Procurement personnel evaluate new suppliers based on the new supplier evaluation form, including audits on the supplier's social, environmental, and governance performance. All new suppliers must undergo evaluation and be approved by unit supervisors before procurement personnel can register them in the "Qualified Supplier List". For existing suppliers, the Company issues a supplier audit form questionnaire once a year to review and evaluate suppliers' corporate social responsibility, confirming that all suppliers comply with the Company's supply chain requirements and may continue as partners.

New Supplier Evaluation

- Questionnaire-based evaluation form
- Quality and supply capability assessment form
- Non-disclosure agreement
- RBA Code of Conduct commitment letter
- Code of integrity
- Hazardous substance-free guarantee letter
- Sustainability survey

Qualified Supplier Management

- Periodic supplier performance evaluation
- Sustainability audits
- Conflict minerals management
- Hazardous substance management
- Periodic sustainability communication and training

For suppliers of raw materials, equipment, accessories, plant affairs/engineering, and outsourcing, KYEC identifies those that are directly or significantly related to its services or processes and their transaction amounts to screen out tier-1 suppliers; among tier-1 suppliers, it then identifies key suppliers and strengthens the implementation of sustainability management for those key suppliers.

1. Tier-1 Suppliers	Management Approach
Scope: Includes suppliers that are directly or significantly related to services or processes.	RBA code of conduct commitment letter

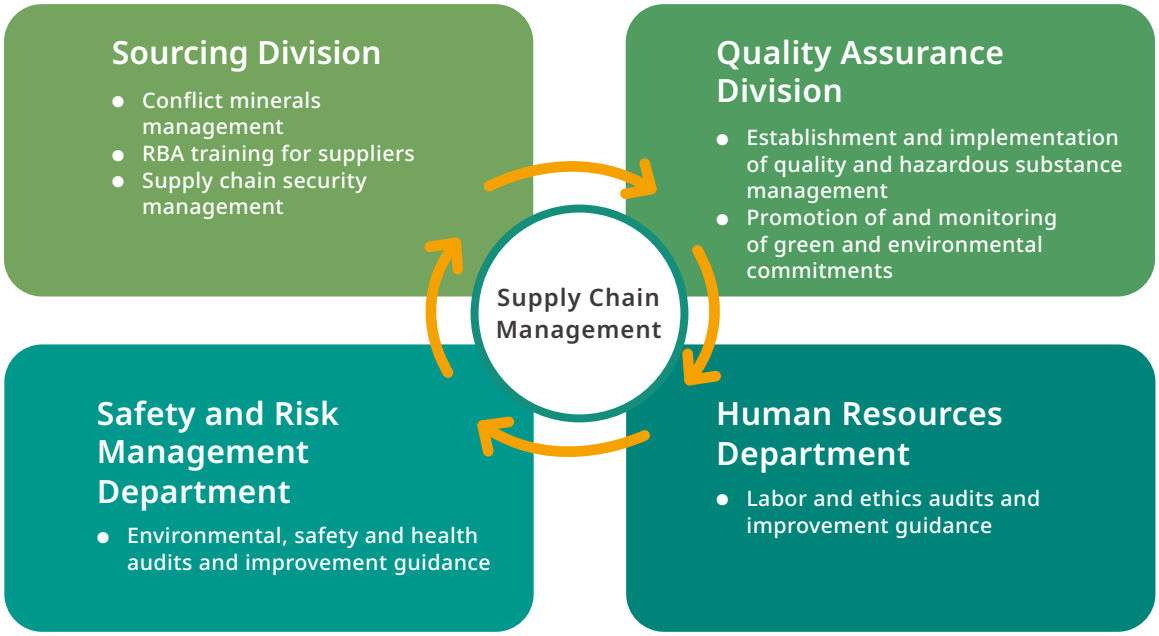
2. Key Suppliers	Management Approach
For tier-1 suppliers, further identification of key suppliers is conducted, including but not limited to the following: ● Annual transaction amount & attribute classification differentiation coefficient level » Attribute risk: assessed by the closeness of the relationship to the Company's business; the higher the relevance, the higher the risk level. ● Sole source (no alternative supplier) ● Others (e.g., important strategic business partners of the company, key partners designated by customers) ● Risk of potential negative ESG impact (Environmental: management of prohibited and restricted substances; Social: child labor, occupational safety, conflict minerals; Governance: integrity, BCM, etc.)	RBA code of conduct commitment letter Supplier Sustainability Questionnaire

3. Key High-Risk Suppliers	Management Approach
Key suppliers are issued SAQ self-assessment questionnaires to conduct supplier risk identification, and on-site audits are performed for key & high-risk suppliers.	RBA code of conduct commitment letter Supplier Sustainability Questionnaire On-site audit

Supply Chain Regulatory Mechanism

The supply chain management members and organization are structured under the Sustainable Development Committee and are required to report regularly to the President, the highest level of management, and periodically to the Board of Directors.

The supply chain management organization is composed of units including the Sourcing Division, the Quality Assurance Division, the Safety and Risk Management Department, and the Human Resources Department, which jointly attend to social issues concerning suppliers' environment, labor, health, and safety.



Supply Chain Security

KYEC is committed to providing high-quality services and strengthening supply chain safety management. The main measures are as follows:

- Compliance: Ensure compliance with all relevant supply chain safety regulations and customer requirements, protecting the company's and customers' business confidentiality and information security.
- Education and Training: Regularly conduct supply chain safety education and training, and establish safety audit mechanisms to ensure that every link in the supply chain meets safety standards.
- Risk Management: Continuously assess and improve supply chain safety, and propose improvement plans to enhance supply chain security.
- International Certification: ChipMOS Technologies' Zhunan Factory obtained Authorized Economic Operator (AEO) certification in 2012, and acquired AEO certification for the Tong-Luo Factory in Miaoli on December 14, 2015. In the same year, both plants obtained ISO 28000 supply chain security certification.

Results and Benefits

- Enhanced International Competitiveness: These supply chain security certifications not only shortened cargo clearance time, but also provided customers with faster and more secure delivery services, significantly enhancing international customers' trust and satisfaction, and further driving steady growth in company performance.

Through these measures, KYEC effectively manages supply chain risks and strengthens the Company's competitiveness and sustainable development capabilities in the industry.


安全認證優質企業證書
TWAEO Certificate
TWAEO
Certificate No. TWAEO-101000076
Holder of the Certificate
KYEC Chu-Nan Affiliated With King Yuan Electronics Co., Ltd.
Issuing Authority
Customs Administration Ministry of Finance
BAN No. 70812945
Business Type of TWAEO
Exporter
Importer
Manufacturer
Effective Date of the AEO Status: Nov. 2, 2012


安全認證優質企業證書
TWAEO Certificate
TWAEO
Certificate No. TWAEO-104000031
Holder of the Certificate
King Yuan Electronics Co., Ltd. Tong-Luo Branch
Issuing Authority
Customs Administration Ministry of Finance
BAN No. 53666971
Business Type of TWAEO
Exporter
Importer
Manufacturer
Effective Date of the AEO Status: Nov. 27, 2015


Certificate TW15/11229.00
This management system of
King Yuan Electronics Co., Ltd.
SGS
has been assessed and certified as meeting the requirements of
ISO 28000:2022
For the following activities
Manufacturing of semiconductor through grinding, dicing, probing, testing and backend processing
Manufacturing of IC Package and Module Assembly
SGS

3.2.2 Hazardous Substances and Conflict Minerals Management

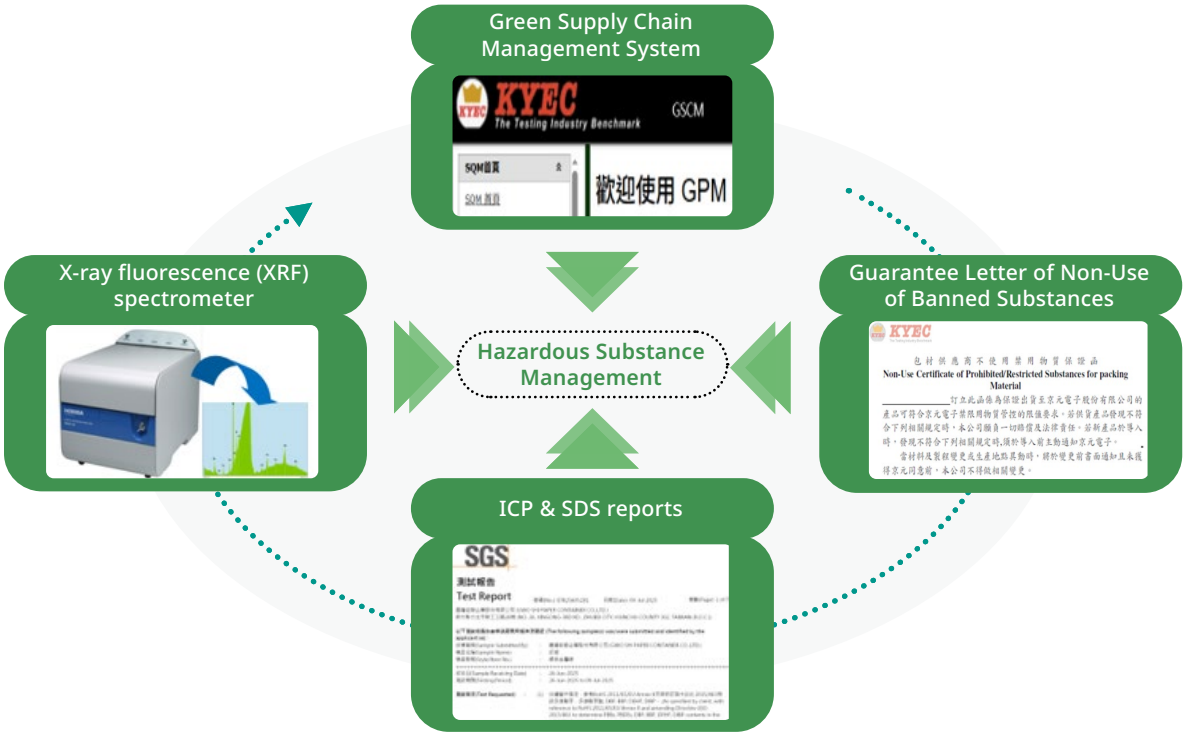
Hazardous Substances Reduction Management

KYEC pays close attention to green products and environmental protection issues and is committed to promoting the reduction of hazardous substances and the application of low-risk materials in green products for sustainable development. It obtained SONY GP (Green Partner) certification in 2003 and introduced and obtained certification for the IECQ-QC080000 Hazardous Substance Process Management System (HSPM) in 2008, establishing a comprehensive management system for prohibited and restricted substances to ensure that these substances are effectively managed and controlled from production through shipment. In 2025, the Company renewed its IECQ-QC080000:2017 HSPM system certification and simultaneously completed the extension of certification to its new factory; in the same year, it also retained its SONY GP certificate, demonstrating the results of its commitment to and continuous improvement in hazardous substance management. In addition to aligning with international standards, the Company actively considers stakeholder feedback, sets annual management indicators, drives the PDCA (Plan-Do-Check-Action) cycle for monitoring and review, and regularly discloses and presents its management performance at the Company's senior management review meetings.

The Company ensures that its green products comply with international regulations, stakeholder requirements, sustainable supply chain management, and raw material use requirements, and investigates existing hazardous substance materials for reduction planning. An internal inventory found that the chlorine content of the AA/ABX type cover tape used as packaging material, although not intentionally added, did not fully meet the IEC 61249-2-21 (Cl < 900 ppm) specification. Although this material is designated by customers, the Company proactively launched a reduction and improvement plan based on regulatory compliance and corporate responsibility.

This cover tape material involves 8 part numbers and 15 customers. An alternative material introduction plan was launched, giving priority to cover tape that meets the limit (Cl < 900 ppm). The first customer's verification and changeover was completed in September 2025, and the remaining customers will be completed one by one in 2026, with close communication maintained with customers and complete data and changeover plans provided to ensure product quality and stable supply during the transition.

KYEC continues to optimize its internal Green Supply Chain Management (GSCM) system, using system functions to remind suppliers to regularly update third-party material test reports and safety data sheets and to sign the relevant commitment letters, and using review, rejection, and approval functions to ensure the timeliness and accuracy of supply chain data and improve overall management effectiveness. In addition, to ensure the hazardous substance compliance of materials, incoming materials are sampled and tested using an X-ray fluorescence (XRF) spectrometer, implementing preventive green management. If a non-conformance occurs, the Hazardous Substance Free (HSF) material non-conformance handling process is followed for reporting, quarantine, root cause analysis, and improvement tracking, ensuring that the problem is promptly controlled and recurrence effectively prevented. In 2025, under continuous monitoring of HSF key indicators, there were no customer complaints or compensation cases arising from prohibited or restricted substance non-conformances in the products processed or the packaging materials used.



Conflict Minerals Management

Responsible Minerals Management Process



KYEC communicates its conflict minerals policy and requirements to suppliers through the Company website; suppliers must comply with KYEC's conflict minerals policies, and communicate them to their next-tier suppliers. Each year, the reporting template in the standard industry format is completed, and a reasonable country-of-origin inquiry is conducted to identify whether minerals originate from conflict-affected areas; where necessary, suppliers are assisted in implementing risk mitigation to ensure that the target of 100% procurement from qualified smelters is maintained.

KYEC Non-Use of Conflict Minerals Procurement Policy

1. All raw materials must come from certified conflict-free areas and avoid conflict minerals from high-risk areas (CAHRAs) or the Democratic Republic of the Congo and its neighboring countries.
2. Suppliers are required to ensure that their upstream and downstream supply chains comply with the requirement not to use conflict minerals and to issue declarations of non-use of conflict minerals

KYEC Non-Use of Conflict Minerals Commitment

To protect the human rights and health of workers and the environmental resources in the regions where materials are produced. We are committed to ensuring that the minerals used in the products delivered to customers and in our production processes—including but not limited to tantalum (Ta), tin (Sn), tungsten (W), gold (Au), cobalt (Co), and mica—are sourced in compliance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (the Organisation for Economic Co-operation and Development (OECD) Due Diligence Guidance) or an equivalent, recognized due diligence framework, and that their raw material suppliers have never, in their sourcing, directly or indirectly financed or supported armed groups that commit serious human rights abuses in the Democratic Republic of the Congo or its neighboring countries.

We expect suppliers to source from conflict-free smelters or refiners recognized through independent third-party audit programs. In the meantime, we also support the continued use of conflict-free minerals from the Democratic Republic of the Congo (DRC) or neighboring regions, so as to avoid negatively impacting or shrinking "responsible mining operations" in the region. This issue is also communicated to all suppliers for compliance

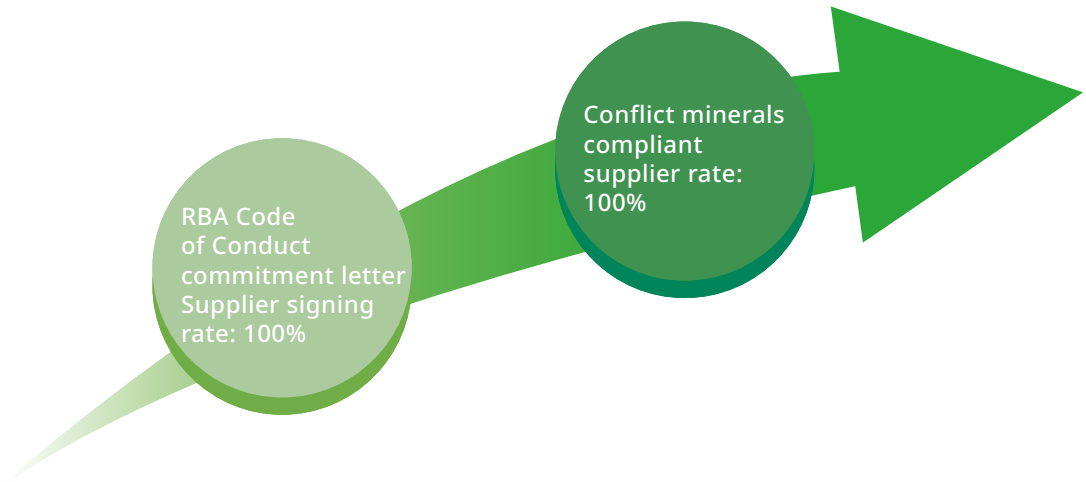
Non-Use of Conflict Minerals Procurement Objectives

Item	Target Project	Final Target
1	DRC Conflict Minerals Management: DRC Conflict-Freeproducts	100%

Each year, suppliers complete reporting templates in the standard industry format, such as the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT), to report conflict minerals-related information, disclosing that the minerals contained in the products delivered to KYEC and in their production processes—including but not limited to tantalum (Ta), tin (Sn), tungsten (W), gold (Au), cobalt (Co), and mica—are sourced from smelters and refiners that conform to the RMAP standard.

Since 2024, KYEC has been conducting source inquiries for other metals such as copper, lithium, nickel, and natural graphite; in 2025, in response to the revision of the Extended Minerals Reporting Template (EMRT), it disclosed the results of its smelter source inquiries to customers.

Based on the inquiries conducted, KYEC identified 191 smelters, 100% of which are smelters and refiners that conform to the RMAP standard.



3.2.3 Supplier Communication

Education and Training

KYEC conducts educational training for internal procurement personnel and suppliers annually to ensure that both parties comprehensively understand and are able to implement our sustainable development strategy. Specific content includes environmental and social issues such as labor rights, health and safety, environmental protection, ethical standards, and management systems. Through these training programs, we hope to not only enhance KYEC procurement personnel's and suppliers' sustainable development capabilities but also reduce operational risks, thereby driving overall supply chain improvement.

- 2025 supplier training completion rate: 100% (training conducted for key suppliers, totaling 67 companies)
- 2025 Procurement Department training completion rate: 100% (training conducted for procurement department personnel, totaling 31 people)

At the 2025 online supplier conference, external professional consulting resources were brought in to help suppliers understand international sustainability trends and risk management frameworks, strengthening the overall ESG maturity of the supply chain.

Education and training were provided on the TCFD overview and international trends, the TNFD overview and international trends, and an overview of the LEAP framework.

Course content includes:

- TCFD (Task Force on Climate-related Financial Disclosures) trends and practices
- TNFD (Taskforce on Nature-related Financial Disclosures) development trends
- Overview of the LEAP framework (nature risk assessment approach)

The aim is to strengthen suppliers' ability to identify and manage "climate risks" and "natural capital risks," as well as the supply chain's readiness to respond to international disclosure requirements (from customers/regulations)

In addition, the heads of KYEC's internal professional domains served as instructors, lecturing on labor rights, environmental protection, ethical standards, and other topics to further strengthen the supply chain's sustainability philosophy. The conference emphasized the following six courses:



In our regular annual education and training, KYEC reiterates our requirements and expectations regarding conflict minerals to suppliers, ensuring that every supplier understands and complies with these requirements.

Environmental Sustainability Excellence Partner Award

On its path toward sustainable development and environmental friendliness, KYEC has a group of partners who quietly contribute and work alongside us, making the "circular economy" not just a slogan but action that actually takes place in our factories every day.

Da Fon Environmental Technology has long worked with KYEC on waste collection and treatment processes to implement carbon reduction and efficiency improvements. The introduction of compaction technology has effectively reduced the number of collection truck trips, not only lowering transportation carbon emissions but also making waste treatment more economically and environmentally beneficial. Da Fon has also worked with KYEC to explore possibilities for waste reuse, allowing resources to be given new value and truly practicing the circular spirit of "reduce, reuse, recycle."

KYEC presented an award trophy at the 2025 supplier conference ceremony in recognition of this partnership.





Integrity Code

All KYEC suppliers have signed the "KYEC Supplier Code of Conduct," committing not to bribe KYEC employees or their relatives and friends to obtain improper benefits, so as to maintain KYEC's procurement order, protect the transaction rights of both parties, and establish good cooperative relationships.

Since 2023, a "Gift Registration Form" has been established, under which suppliers must register gifts of a permitted value through the supplier platform and may only give them once approved, ensuring that supplier conduct complies with business ethics and the Supplier Code of Conduct and reminding employees to uphold integrity and incorruptibility.

Grievance Mechanism

KYEC places high importance on the rights and interests of suppliers, contractors, and their workers, and has established public grievance channels so that they can raise concerns or opinions about relevant issues in the workplace.

KYEC's grievance channels are established on the company's official website, providing a business conduct and ethics compliance reporting system that allows suppliers, contractors, and their workers to anonymously report any workplace-related issues or concerns. We guarantee that all complainants' information will be kept confidential, and ensure that there will be no unfair treatment or retaliation due to grievances, thereby maintaining the independence and confidentiality of complainants.

In 2025, no suppliers, contractors, or their workers filed grievances through KYEC's public system. This indicates that our supply chain management mechanisms and grievance channels are operating effectively, and that the cooperative relationships between the Company and suppliers are stable and healthy.

Grievance Handling Process



Through these measures, KYEC continues to maintain close cooperative relationships with suppliers and jointly promote corporate social responsibility and sustainable development. We believe that such cooperation not only helps improve the overall efficiency of the supply chain, but will also further enhance our competitiveness and social impact.

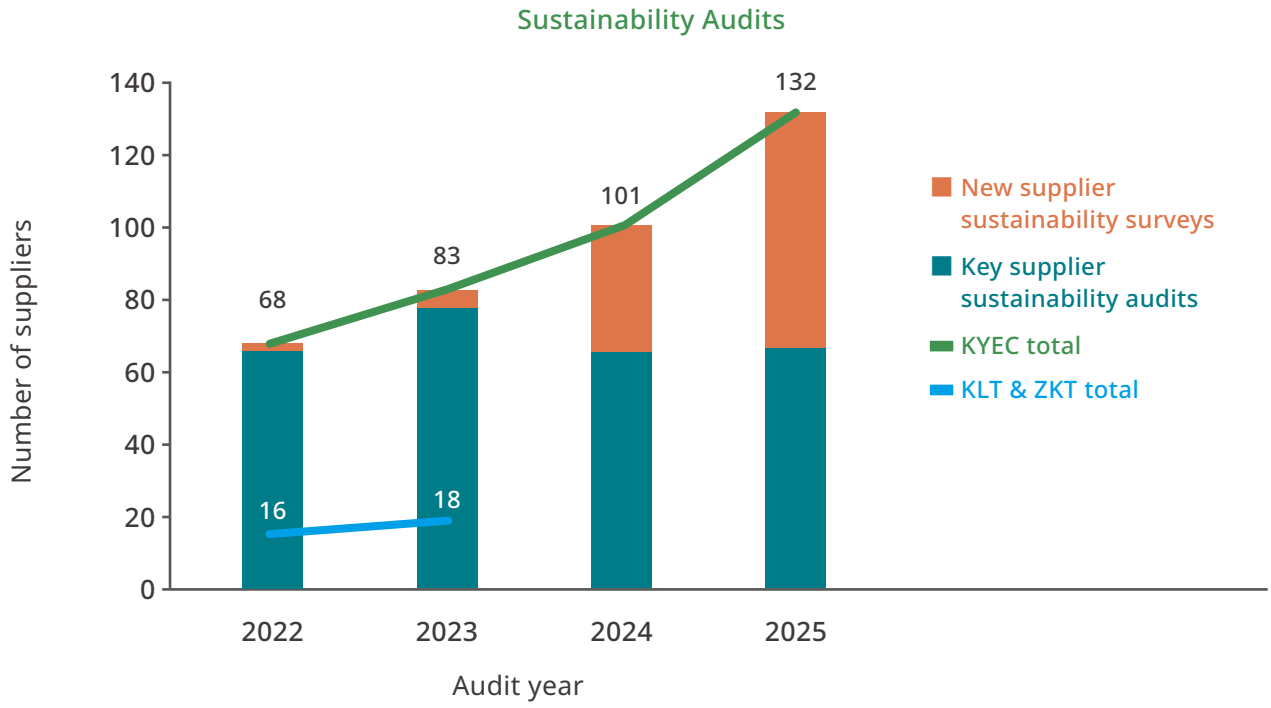
3.2.4 Supplier Audits

Audit Status

In 2025, the Company had a total of 1,303 qualified suppliers, 65 of which were new suppliers for the year; all new suppliers completed and passed a performance evaluation on social, environmental, and governance (ESG) aspects (100%) to ensure that they meet the Company's supply chain management and sustainable development requirements.

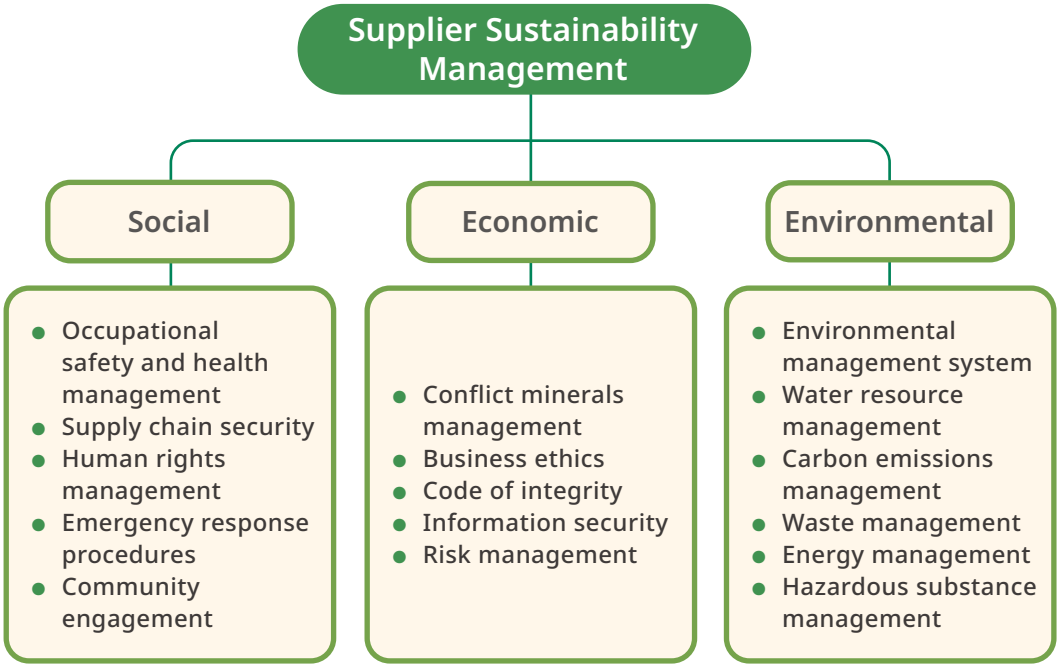
In 2025, the Company completed annual audits of 67 key suppliers, conducting sustainability risk assessments and audits in accordance with the RBA Code of Conduct, covering 67 tier-1 supplier facilities, or 5.1% of the total. Based on the audit results, 20 high-risk supplier facilities were identified, all of which completed on-site audits, for a coverage rate of 100%. Through systematic audits and risk management mechanisms, the Company continues to strengthen the overall sustainability and compliance performance of the supply chain.

Note: A high-risk tier-1 supplier facility is defined as one with a total score of 70% or below in at least five sections of the RBA Self-Assessment Questionnaire (SAQ), or one with any non-conforming priority finding identified through an RBA assessment.



Note: Due to the announced sale of all equity in Chinese subsidiaries, the 2024 supply chain sustainability audit statistics do not include data from Chinese subsidiaries.

▼ Supplier Sustainability Audit Coverage Items



Negative Impact Areas	RBA Classification		Major Audit Deficiencies	Key Improvement Actions
Social	Labor	Labor and Human Rights and Grievance Mechanism	Human rights policy, grievance, and communication mechanisms not fully established	Establish a human rights policy, an anonymous grievance mechanism, and an employee communication mechanism
	Labor	Supply Chain Responsibility and Management (RBA/ESG)	Suppliers' management capabilities in RBA, human rights, and EHS are insufficient	Promote supplier audits, education and training, and tiered management
	Health and Safety	Occupational Safety and Health (PPE Management)	Use, inspection, and selection of protective equipment not fully implemented	Establish tiered PPE management, regular inspections, and on-site verification mechanisms
		Emergency Response and Fire Safety Management	Inadequate fire equipment inspections, evacuation signage, and response mechanisms (including chemical spills)	Strengthen fire inspections, evacuation signage, and integrated response drills
		Occupational Safety and Health Training	Training frequency and content not fully compliant with regulatory requirements	Introduce a regular training and refresher training system (3 hours every 3 years / refresher training every 2 years)
Environment		Hazardous Chemical Management	Labeling, SDS updates, and classification management not fully compliant with regulations	Establish a labeling system, regular SDS updates, and compatibility-based zone management
	Environment	Environment and Waste Management	Inadequate waste labeling and flow management mechanisms	Strengthen labeling, flow tracking, and collection management
Economic	Code of Ethics	Business Ethics and Business Integrity	Inadequate gift policy, ethical management, and internal control systems	Formulate business ethics standards and introduce internal control mechanisms
	Management System	Regulatory Identification and Risk Management System	No systematic regulatory identification and risk assessment mechanism established	Introduce regulatory list management and a risk assessment process
		Information Security and Operational Risk Management	Inadequate information security response mechanisms and risk management measures	Establish an information security response process and evaluate risk transfer mechanisms

RBA audit results for tier-1 suppliers

The Company classifies the non-conformances found in RBA audits into priority non-conformances and other non-conformances in order to plan corresponding improvement measures. The Company's 2025 audit results found no serious supplier violations or major deficiencies requiring immediate reporting, and suppliers completed 100% of their corrective actions within the deadlines.

Improvement Measures

In the 2025 audit results, the main types of deficiencies were concentrated in areas such as labor ethics and occupational safety. For deficiencies in ethical code integrity, environmental safety, and other areas, we have adopted time-limited improvement strategies and continue to conduct monitoring and assistance in supplier management. For non-conforming suppliers, we require them to establish monitoring mechanisms, and our supply chain sustainability audit team conducts regular follow-ups through focused guidance and secondary audits to reduce the likelihood of future risks.

▼ Supplier Improvement Measures

The implementation of these improvement measures will help enhance supplier management standards and ensure their compliance with our sustainability goals and responsible business conduct standards.

Key Performance Indicators for Supplier Assessment and Development

Supplier Information	2025
Supplier Screening	
Number of new suppliers assessed on ESG	65
Proportion of new suppliers assessed on ESG (%)	100
Number of tier-1 suppliers	880
Number of key suppliers	67
Share of transaction value with key suppliers (%)	80
Number of key high-risk suppliers	20
Supplier Assessment and Audits	
Number of supplier sustainability assessments/audits completed	132
Proportion of high-risk suppliers subject to on-site (online) audits (%)	100
Proportion of audited suppliers that completed corrective actions/improvements (%)	100
Number of suppliers terminated due to significant actual/potential negative impacts	0
Corrective Action Plans	
Number of suppliers supported in implementing corrective action plans	20
Proportion of suppliers that completed corrective action plans (%)	100
Capacity-Building Programs (Note)	
Number of suppliers participating in capacity-building programs	67
Proportion of key suppliers participating in capacity-building programs (%)	100

(Note) Capacity-building programs refer to the capacity-building and guidance measures the Company provides to suppliers, such as ESG education and training, carbon reduction awareness, post-audit improvement guidance (CAP guidance), and the establishment of management systems (such as the Human Rights Policy and occupational safety systems)

3.3 Customer Relationship Management

Material Topic Management Approach: Customer Relationship Management

Corresponding GRI Indicators: None

Impact Description

Impact Type	Description
Positive Impact (Actual)	Through a sound customer relationship management mechanism and diverse communication channels, the Company is able to effectively grasp customer needs and respond promptly, improving customer satisfaction and driving the optimization of service quality.
Positive Impact (Potential)	The Company continues to strengthen its customer relationship management and communication mechanisms, and in the future aims to deliver products and services that exceed customer needs through more rigorous evaluations and rapid feedback mechanisms.
Negative Impact (Actual)	Delayed responses to customer needs or unstable service quality may affect customer satisfaction and trust in the Company, and impact the Company's operations. In addition to responding promptly to customer complaint incidents, improvement measures are further extended horizontally to all types of customer projects, driving the continuous improvement of overall service quality through preventive management.
Negative Impact (Potential)	If customer relationship management mechanisms are inadequate, the Company may be unable to respond to customer needs in a timely manner, affecting the customer experience and in turn the Company's operations and long-term competitiveness. The Company takes proactive preventive measures against the service impacts that changes in customer needs may bring. In addition to regular communication, senior executives conduct ad hoc on-site exchanges to gain deep insight into core customers' transformation blueprints, ensuring that the Company's development direction remains closely aligned with customer expectations and effectively resolving potential communication gaps and trust risks.

Policies or Commitments Formulated or Followed

- Internal Regulations
  - » PQ302 Customer Complaint Control Procedure
  - » PQ303 Quality Management and Continuous Improvement Procedure
  - » WJJ1005 Work Instruction on Key Points for Implementing Customer QBR/QMR
  - » WJJ1001 Work Instruction on Customer Revenue Forecasting
  - » Government Regulations
  - » NA

Responsible Unit

Business Center
Quality Assurance Division

Management Actions	● For customer complaint response incidents, activate the incident reporting and improvement mechanism and respond to customers on time ● Enhance quality awareness among all employees to produce high-quality products ● Plan strategy jointly with customers to ensure alignment with their future needs ● Set targets based on customer needs to ensure that customer needs are met
Process for Tracking Action Effectiveness	● Review the status of customer complaint responses at regular quality meetings ● Organize quality activities and implement reward systems (proposal/CIP activities, etc.) ● Hold regular QBR meetings with key customers to confirm their future needs ● Confirm needs with customers monthly to optimize production efficiency and meet customer needs

Management performance indicators			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
● On-time customer complaint response rate: 100% ● CIP continuous improvement activity participation rate reached 91% ● Key customer QBR meeting execution rate: 90% ● FCST revenue achievement rate: 102.9% (Note)	● On-time customer complaint response rate: 100% ● CIP continuous improvement activity participation rate reached 90% ● Key customer QBR meeting execution rate: 90% ● FCST revenue achievement rate: 95%	● On-time customer complaint response rate: 100% ● CIP continuous improvement activity participation rate reached 90.5% ● Key customer QBR meeting execution rate: 95% ● FCST revenue achievement rate: 98%	● On-time customer complaint response rate: 100% ● CIP continuous improvement activity participation rate reached 91% ● Key customer QBR meeting execution rate: 100% ● FCST revenue achievement rate: 100%

(Note): FCST revenue achievement rate formula: actual revenue for the month / FCST forecast revenue for the month. FCST revenue forecasts are based mainly on customer-stated demand plus future variable factors; an FCST revenue achievement rate that meets or exceeds the target indicates strong growth momentum from customers or the market.

3.3.1 Customer Relationship Management

KYEC serves the semiconductor high-tech industry in test processing, manufacturing, and technology development under the business philosophy of "customer satisfaction." To put this philosophy into practice, it provides products and services that exceed expectations through rigorous evaluation mechanisms, efficient handling of customer complaints, and forward-looking demand forecasting, continuously deepening customer trust and fulfilling its long-term commitment to customers.

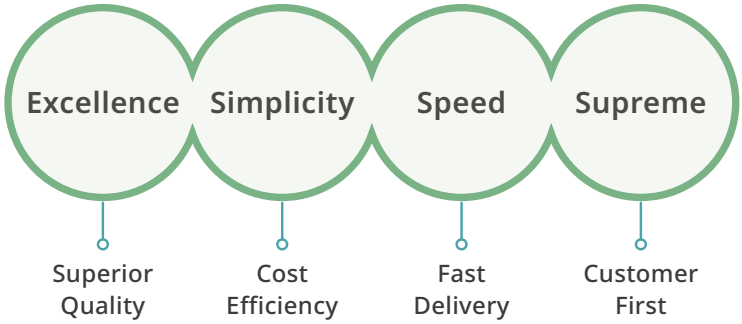
The Company is committed to continuously serving customers and becoming the best long-term partner for customers. Our customers are located worldwide, and we have established offices globally to better understand customer needs, improve product quality, and propose improvement solutions.

We have been deeply cultivating the semiconductor testing field for many years, possessing profound foundation and strength in the testing domain. We connect with global technology and introduce extensive AI artificial intelligence technology applications in testing production, constructing high-efficiency, high-quality services that provide feedback most closely aligned with customer needs.

The Company's development strategy continues to focus on customer service, strengthening the core value of the manufacturing supply chain. In the lengthy manufacturing process, we enhance system operational efficiency and effectiveness, support customers' products for timely market launch, and actively serve as a trusted partner for customers to grow together with them. We utilize our unique competitive advantages and capabilities in semiconductor testing field research and development to deepen customer loyalty. We continue to fully leverage corporate resilience to adapt to rapidly changing environments, improve customer satisfaction, and accomplish this through the following strategies:

Implementation of quality management policies

Establish quality policies centered on customer-first principles:



All employees create a quality work environment to meet:

The concept of Total Quality Management ..... The goal of continuous improvement and enhancement

Promote a culture of continuous quality improvement

1. To cultivate employees' problem-solving capabilities and pursue even better quality, KYEC launched a company-wide Continual Improvement Program (CIP) in 2000. This program has now been implemented for over 20 years, using systematic logical steps for effective problem breakdown and establishing a common language for all employees from entry-level staff to senior management. After over 20 years of CIP activity development, since 2021, the annual activity participation rate has reached over 90%. The activities include Quality Control Circles (QCC) for production line personnel and Quality Improvement Teams (QIT). Internal presentations are held annually with senior management leading participation, fostering collaboration, mutual learning, and benchmarking to enhance excellent competitive and improvement culture.
2. Each year, representatives from KYEC also participate in quality activity competitions organized by Pioneer Quality and the Center for Development of Small and Medium Enterprises to further learn from benchmark companies.

Strategic Customer Communication

To ensure that corporate development remains aligned with customers' future needs, a regular QBR (Quarterly Business Review) meeting mechanism has been established, allowing operating strategies and service models to be adjusted in real time and ensuring that the Company's development direction remains aligned with customers' future needs. In 2025, the actual execution rate of key customer QBR meetings was 90%, precisely achieving the established annual target of 90% and demonstrating the high stability and efficient communication frequency of the core customer engagement mechanism, ensuring a long-term and solid relationship of trust between the Company and its customers.

1. Regular engagement: Each quarter, senior executives lead cross-departmental teams in in-depth dialogue with core customers.
2. Demand alignment: Customers' medium- and long-term strategies and technology roadmaps are confirmed through meetings, allowing resource allocation to be adjusted early to ensure that products and services are aligned with customers' future paths.
3. Prompt problem resolution: Pain points from past cooperation are reviewed and translated into optimization action plans, strengthening the resilience of the partnership.

Operational Production Efficiency Management

Treating the FCST (forecast) revenue achievement rate as a key indicator for measuring customer satisfaction and production efficiency reduces the impact of demand fluctuations on production and the supply chain and optimizes overall operational efficiency, ensuring that customer needs are met stably and promptly. Benefiting from the strong growth momentum of core customers, the Company's FCST revenue achievement rate in 2025 was 102.9%, exceeding the original target of 95% and demonstrating outstanding operational resilience and market strength.

1. Demand-optimized production: Forecast demand is confirmed regularly with customers, and scheduling is dynamically adjusted through the MES and the business management system to maximize production efficiency, increase output, and reduce idle capacity.
2. Precise delivery: By tracking the FCST achievement rate, customers' urgent orders or changing needs are met in a timely manner, maintaining a stable and secure product supply chain.

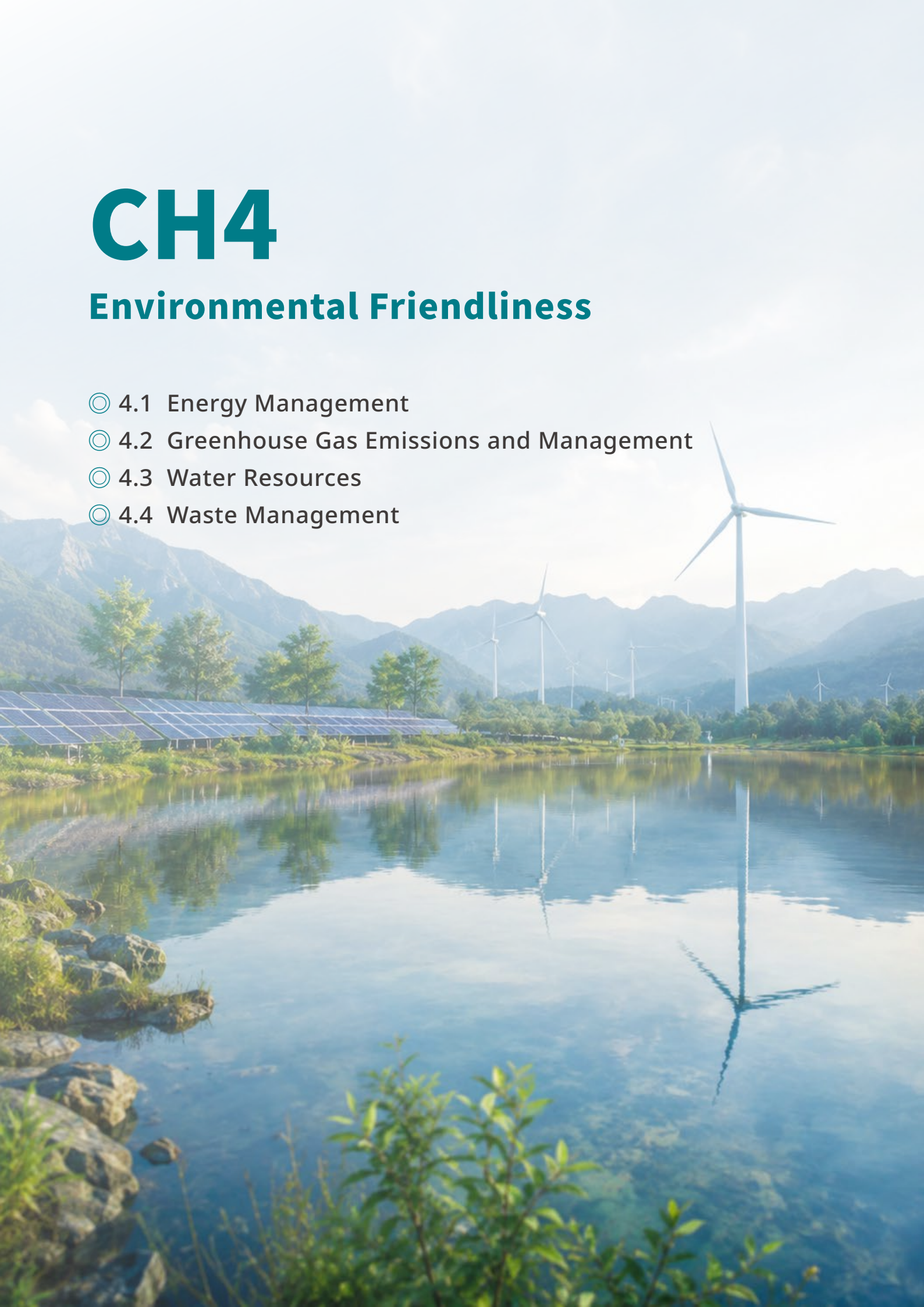
The Company implements the business philosophy of "customer satisfaction" in every aspect of its daily operations. From passive complaint handling to proactive evaluation and improvement, and from internal quality improvement activities to external forward-looking alignment with demand, we not only provide outstanding products and services, but are also committed to achieving the goal of "exceeding customer needs."

Going forward, we will continue to strengthen the partnership between the Company and its customers through transparent communication and stable quality, enhancing customers' trust in the Company and jointly creating win-win sustainable value.



CH4

Environmental Friendliness



- 4.1 Energy Management
- 4.2 Greenhouse Gas Emissions and Management
- 4.3 Water Resources
- 4.4 Waste Management

4.1 Energy Management

Material Topic Management Approach: Energy Conservation Planning and Expansion of Renewable Energy Use

Corresponding GRI Indicator: 302

Impact Description	Actual positive impact: Through smart meter deployment and energy-saving improvement projects, the energy consumption distribution of factories and equipment can be precisely grasped. Potential positive impact: An effectively operated energy management system gives the Company the flexibility to respond to electricity cost fluctuations and energy-saving regulations. Actual negative impact: A lack of systematic energy monitoring and lagging equipment maintenance would result in energy use efficiency below the industry level. Potential negative impact: If the energy transition is not achieved, the Company will face the multiple pressures of electricity price increases, peak-load restrictions (power rationing risk), and international energy tariffs.		
Policies or Commitments Formulated or Followed	● Internal Regulations » Energy Policy, M8 Energy Management System Manual ● Government Regulations » Energy Act	Responsible Unit	Plant Affairs Department
Management Actions	● Continue to promote plant and process energy-saving projects in compliance with the regulatory 1.5% electricity savings rate requirement ● Replace old energy-consuming equipment, introduce high-efficiency energy-saving equipment, and increase energy use efficiency ● Allocate energy conservation responsibilities and establish energy conservation targets for each energy-using unit ● Install solar power generation systems on the rooftops of existing factories and new factory areas ● Actively promote the low-carbon energy transition: In 2025, renewable energy procurement reached 10% of total electricity consumption, steadily enhancing energy self-sufficiency and carbon reduction resilience		
Process for Tracking Action Effectiveness	● Continue to maintain ISO 50001 certification ● Regularly hold energy management review meetings to track the implementation progress of energy conservation projects at each factory ● Ensure that the annual share of renewable energy use meets the target through the electronic renewable energy certificate management system		

Management performance indicators

2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
Target: ● Annual electricity savings rate of 1.5% or more ● Renewable energy accounts for 10% of total electricity consumption Performance: ● Electricity savings rate of 3.35% ● Renewable energy accounts for 10.86% of total electricity consumption	● Annual electricity savings rate of 1.5% or more ● Renewable energy accounts for 22% of total electricity consumption	● Annual electricity savings rate of 1.5% or more ● Renewable energy accounts for 38% of total consumption	● Annual electricity savings rate of 1.5% or more ● Renewable energy accounts for 50% of total consumption

4.1.1 Energy Management

Energy Management Strategy and Action

In the face of global warming and climate change challenges, energy management and transition have become the core of corporate resilience. KYEC is keenly aware of the close link between its energy structure and operating costs, environmental impact, and safety, and is committed to achieving energy and consumption savings and mitigating climate impacts through energy efficiency improvements and the low-carbon transition.

Management Mechanism and Systematic Operation:

Since 2019, KYEC has fully implemented the ISO 50001 energy management system and conducted rigorous greenhouse gas and energy and resource inventories in accordance with the ISO 14064-1:2018 and GHG Protocol standards. Factory energy consumption is precisely estimated through on-site monitoring meter measurements and the "intermittent transient measurement analogy method." The Safety and Risk Management Department coordinates cross-site energy monitoring and formulates clear short-, medium-, and long-term energy-saving targets and improvement plans, ensuring that implementation performance is regularly monitored and dynamically adjusted every year.

Physical Performance and Expansion:

As of the end of 2025, all of the Company's existing factories had passed ISO 50001 external verification. Toufen Factory I, which commenced operations in the second half of 2025, is expected to be formally included in the verification scope in 2027, once a full year of data has been accumulated. In addition, we continue to conduct energy-saving awareness campaigns and education and training, embedding a low-carbon culture in employees' daily thinking to jointly practice sustainable operations.

Environmental management system covers factories					
Management System	KYEC				Coverage Rate
	Hsinchu Factory	Zhunan Factory	Tong-Luo Factory	Toufen Factory I (New Factory)	
ISO 50001	◎	◎	◎	Expected to be implemented in 2027	75%
ISO 50001 Energy Management System					

Energy Management Team	Chairman: President	Responsibilities: Provide appropriate resources and consider energy performance to integrate the energy management system with the Company's medium and long-term planning and ensure effective operation
	Management Representative: Senior Director of Plant Affairs Department	Responsibilities: Plan objectives, review energy performance and action plan implementation, and regularly assess execution effectiveness to ensure effective operation of the energy management system
	Chief Executive Secretary: Safety and Risk Management Department	Responsibilities: Coordinate company-wide energy-related internal and external information, such as context analysis review, document confirmation, and management review meeting coordination
	Plant Executive Secretary: Energy Managers of each plant	Responsibilities: Confirm energy use and consumption of facilities, equipment, systems, and processes of each unit; and plan energy management measures for significant energy uses and the operation of energy-saving action plans
	Functional/Departmental Executive Members: Selected personnel from energy-using departments	Responsibilities: Establish energy management measures related to their respective departments to control significant energy use, and ensure effective implementation of the energy management system

4.1.2 Energy Consumption

In 2025, KYEC's total energy consumption was 3,108,638.56 gigajoules (GJ), with non-renewable energy accounting for 89.17% and renewable energy accounting for 10.83%, resulting in an energy intensity of 88.99 (GJ per NT$ million revenue). Purchased electricity accounts for the bulk of the Company's energy consumption, at 88.95% of total energy consumption; reducing electricity consumption and actively expanding the use of renewable energy have therefore been made the top priorities of subsequent energy-saving planning.

In 2025, the Company's energy intensity decreased compared with 2024 and 2023. This improvement was mainly due to the significant growth in revenue in 2025, which effectively spread and lowered energy consumption per unit of revenue, demonstrating KYEC's management resilience in decoupling environmental burden and improving resource use efficiency while pursuing business expansion.

▼ KYEC Energy Consumption Analysis Table (Unit: GJ)

Energy Consumption Items		2023			2024			2025
		KYEC	KLT & ZKT	Total	KYEC	KLT & ZKT	Total	KYEC
Purchased Non-renewable Energy	Fossil Fuels	6,872.20	2,244.14	9,116.34	7,094.86	594.80	7,689.66	6,816.63
	Purchased Electricity	2,152,025.75	704,603.66	2,856,629.41	2,389,930.67	802,344.67	3,192,275.34	2,765,207.59
	Purchased Steam	-	40,375.16	40,375.16	-	15,228.10	15,228.10	-
Total Non-renewable Energy Consumption		2,158,897.95	747,222.96	2,906,120.91	2,397,025.53	818,167.57	3,215,193.10	2,772,024.22
Self-generated Energy	Solar Energy	-	8,183.86	8,183.86	-	8,489.52	8,489.52	-
Purchased Renewable Energy		-	-	-	56,700.00	-	56,700.00	336,614.34 (Note 4)
Total Renewable Energy Consumption		-	8,183.86	8,183.86	56,700.00	8,489.52	65,189.52	336,614.34
Total Non-renewable and Renewable Energy Consumption		2,158,897.95	755,406.82	2,914,304.77	2,453,725.53	826,657.09	3,280,382.62	3,108,638.56
Energy Intensity (GJ per NT$ million revenue)		87.92	89.19	88.24	91.23	83.53	89.16	88.99

Note 1: The calorific values are based on those announced by the Bureau of Energy, Ministry of Economic Affairs. Energy consumption is calculated by multiplying energy usage by unit calorific value and converting to gigajoules (GJ).

Note 2: Toufen Factory I has been included in the reporting boundary since 2025

Note 3: KYEC disposed of KLT & ZKT on May 2, 2024 (source: Company material information announcement) and formally excluded KLT & ZKT from the reporting boundary from 2025 onward; the scope of the performance comparison baseline described in this report is therefore limited to the KYEC entity itself

Note 4: The statistical period for the data in this report is, in principle, January to December 2025. However, as the wheeling of electricity under some purchased renewable energy contracts was not completed until January 2026, the statistical period for purchased renewable energy has been adjusted to January 2025 to January 2026, while the other indicators remain on an annual statistical basis; the renewable energy statistical period for 2026 is set as February 2026 to December 2026 to ensure the completeness and accuracy of data continuity. The remaining energy data remain on the regular annual statistical basis.

Note 5: Energy intensity is calculated as total non-renewable and renewable energy consumption ÷ revenue in NT$ million; as the Company is a factory-based industry, revenue in NT$ million is used as the denominator for intensity.

▼ King Yuan Group Energy Composition Analysis Table

Energy Consumption Items		2023			2024			2025
		KYEC	KLT & ZKT	Total	KYEC	KLT & ZKT	Total	KYEC
Purchased Non-renewable Energy	Fossil Fuels	0.32%	0.30%	0.31%	0.29%	0.07%	0.23%	0.22%
	Purchased Electricity	99.68%	93.27%	98.02%	97.40%	97.06%	97.31%	88.95%
	Purchased Steam	0.00%	5.34%	1.39%	0.00%	1.84%	0.46%	0.00%
Total Non-renewable Energy Consumption		100.00%	98.92%	99.72%	97.69%	98.97%	98.01%	89.17%
Self-generated Energy	Solar Energy	0.00%	1.08%	0.28%	0.00%	1.03%	0.26%	0.00%
Purchased Renewable Energy		0.00%	0.00%	0.00%	2.31%	0.00%	1.73%	10.83%
Total Renewable Energy Consumption		0.00%	1.08%	0.28%	2.31%	1.03%	1.99%	10.83%

4.1.3 Energy Conservation Measures

Energy saving projects

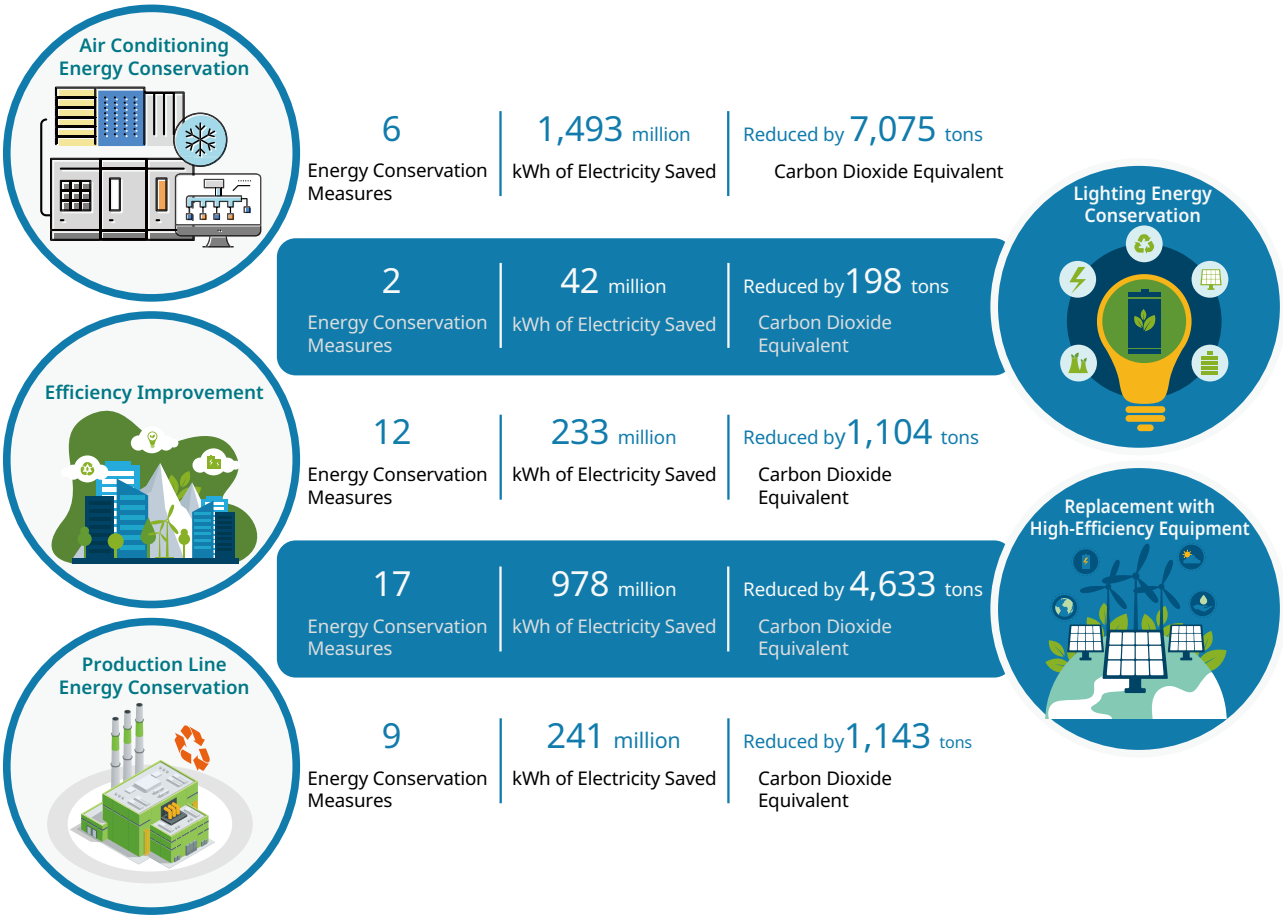
To improve energy use efficiency, King Yuan Group is committed to internalizing energy-saving awareness in each operating unit. The Company continues to raise its energy-saving targets, increasing the annual electricity savings rate target from 1% to 1.5%, and through its "Internal Energy Planning Guidelines" and "Energy Management Standards," gives priority to high-efficiency equipment when replacing or changing equipment, strengthening energy allocation at the source.

In 2025, the Company launched a total of 46 energy-saving projects, expected to save 107,535.17 GJ of energy. The core strategy focuses on "replacing energy-intensive equipment" and "improving equipment efficiency," while actively introducing low-carbon processes; for example, the "automated standby energy-saving mode" promoted since 2024 uses program optimization to automatically switch off non-essential components such as heaters when equipment is on standby, effectively reducing idle energy consumption.

- 2025 results: 46 projects launched, with total energy savings of 45,973.06 GJ.
- Core strategy: Combine high-efficiency equipment replacement with low-carbon process development.
- Innovative measures: Introduce automated energy-saving control, applying programmed control to standby machines to automatically switch off heating elements and reduce ineffective energy loss.

▼ 2025 King Yuan Group Energy Conservation Projects by Factories

Factories	Category	Electricity Savings (GJ/year)	Energy Savings (kWh/year)	Carbon Reduction (tCO_2e/year)
Zhunan Factory	Replacement with High-Efficiency Equipment	35,197.95	9,774,982	4,555.1417
	Air Conditioning Energy Conservation	47,138.06	13,090,923	6,100.3702
	Efficiency Improvement	1,814.20	503,829	234.7842
	Production Line Energy Conservation	4,509.41	1,252,328	583.5848
	Lighting Energy Conservation	1,508.82	419,022	195.2645
Hsinchu Factory	Replacement with High-Efficiency Equipment	2.61	725	0.3379
Tong-Luo Factory	Air Conditioning Energy Conservation	6,609.73	1,835,618	855.3979
	Efficiency Improvement	6,574.36	1,825,796	850.8208
	Production Line Energy Conservation	4,180.03	1,160,856	540.9589

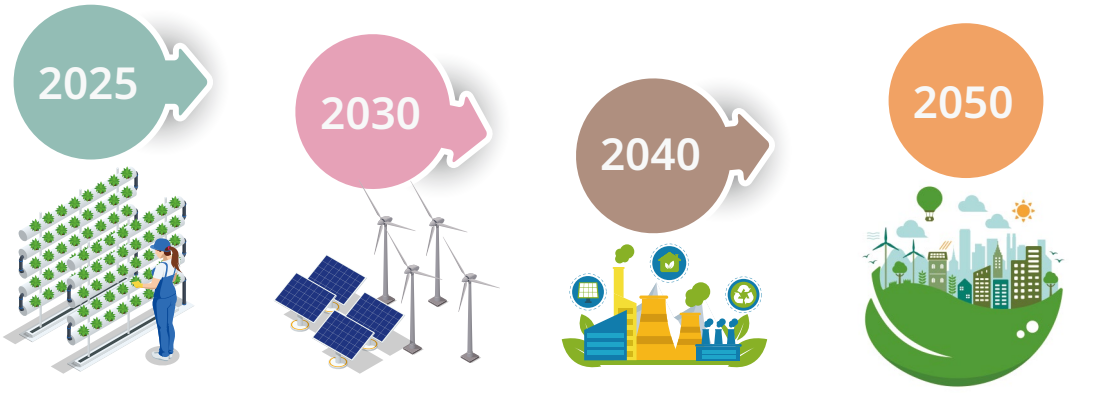


Renewable Energy Development Pathway and Action Plan

KYEC is actively implementing its energy transition, focusing on "self-built facilities" and "purchased wheeled electricity." In self-built facilities, the Tong-Luo Factory completed the construction of its solar power generation system and officially commissioned it in January 2024; the Zhunan Factory is also planned to complete the deployment of solar photovoltaic facilities in 2026. In purchased green electricity, 93.48 million kWh of green electricity was used in 2025 through renewable energy wheeling agreements, accounting for 10.86% of the Group's total electricity consumption (Note). The Company is committed to continuously improving its green production performance and has set ambitious phased targets: a renewable energy share of 38% by 2030 and 68% by 2040, and ultimately net-zero emissions for 100% of offices and production sites by 2050.

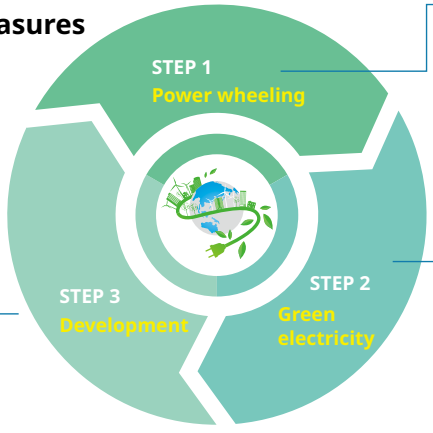
Note: The statistical period for the data in this report is, in principle, January to December 2025. However, as the wheeling of electricity under some purchased renewable energy contracts was not completed until January 2026, the statistical period for purchased renewable energy has been adjusted to January 2025 to January 2026, while the other indicators remain on an annual statistical basis; the renewable energy statistical period for 2026 is set as February 2026 to December 2026 to ensure the completeness and accuracy of data continuity. The remaining energy data remain on the regular annual statistical basis.

KYEC Renewable Energy Targets



Accounting for 100% of total electricity consumption

3 Major Strategies 6 Measures



Continuously planning solar panel installation
- Planning solar panel installation on existing factory rooftops
- Incorporating renewable energy assessment items into the design and planning stages of new factory construction

CDDP signing
Stable green electricity supply
- Deploying in the existing green electricity trading market
- Establishing contracts with renewable energy suppliers to ensure stable green electricity supply

Collaborating with energy companies to evaluate development sites
- Evaluating joint development or investment in renewable energy projects with renewable energy suppliers
- Establishing a professional energy team and introducing advanced technologies to expand zero-carbon energy application opportunities

4.2 Greenhouse Gas Emissions and Management

Material Topic Management Approach: Greenhouse Gas Emission Reduction Actions

Corresponding GRI Indicators: GRI 305-1~305-5

Impact Description	Actual positive impact: Promoting the voluntary reduction program and low-carbon transition projects can substantively reduce Scope 1 and Scope 2 (purchased electricity) greenhouse gas emissions and directly ease the operating cost burden following the introduction of carbon fees. Potential positive impact: Actively meeting international customers' carbon reduction expectations for a net-zero supply chain not only secures core orders, but can also be turned into a green competitive advantage, enhancing brand reputation and attracting ESG-focused investment institutions. Actual negative impact: As the scale of operations expands, a failure to implement carbon management would lead to continuously rising greenhouse gas emissions, which would translate directly into high carbon fee expenditure and erode short-term profitability. Potential negative impact: Failure to align with the international carbon reduction process in a timely manner would expose the Company to the risk of losing orders due to an inability to meet customers' carbon reduction and transition requirements; at the same time, a long-term failure to implement the low-carbon transition would also exacerbate the negative environmental impact of global warming, diminishing the Company's market competitiveness and the resilience of its sustainable operations.		
Policies or Commitments Formulated or Followed	● Internal Regulations » GHG Protocol ● Government Regulations » Climate Change Response Act	Responsible Unit	Safety and Risk Management Department
Management Actions	● Continuously promote energy-saving projects to improve energy use efficiency. ● In 2024, KYEC adopted the GHG Protocol standard for its inventory, expanding the identification and calculation of Scope 3 value chain emissions and enhancing the transparency of climate information. ● Apply to the Ministry of Environment for the voluntary reduction program and achieve the program targets to obtain the preferential carbon fee rate. ● Set short-, medium-, and long-term intensity targets based on the 2023 base year emission intensity, and regularly track achievement. ● Set annual renewable energy performance indicators; continue to expand renewable energy use through green electricity wheeling, with a commitment that the entire Group will use 10% or more renewable energy from 2025 onward and continue to raise the proportion. ● Install solar power generation systems on rooftops of existing and newly constructed facilities. ● Replace refrigerants in facility and production auxiliary equipment, evaluating the use of low-GWP refrigerants as alternatives. ● Regularly verify the greenhouse gas inventory completion rate of key suppliers to ensure the effectiveness and consistent pace of carbon reduction actions across the value chain (Scope 3). ● Continue to monitor carbon credits and participate in carbon trading markets.		
Process for Tracking Action Effectiveness	● Conduct monthly internal performance indicator tracking, comparing with baseline year emissions for the same period and analyzing causes for review and improvement. ● Through energy management review meetings, identify opportunities for Scope 2 emission reductions		

Management performance indicators			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
● Target: (Scope 1+2) 3% reduction in greenhouse gas emission intensity compared to 2023 ● Performance: (Scope 1+2) 14.10% reduction in greenhouse gas emission intensity compared to 2023	(Scope 1+2) 9% reduction in greenhouse gas emission intensity compared to 2023	(Scope 1+2) 13% reduction in greenhouse gas emission intensity compared to 2023	(Scope 1+2) 23% reduction in greenhouse gas emission intensity compared to 2023

4.2.1 Greenhouse Gas Inventory

KYEC follows GHG Protocol as the greenhouse gas inventory standard, adopting third-party verification organizational boundary setting methods to establish organizational boundaries. To comply with local regulatory requirements, operational control approach is prioritized to inventory direct emissions from stationary and mobile combustion within the inventory boundary, with external third-party verification commissioned.

This year's organizational boundary includes four factories: Hsinchu Factory, Zhunan Factory, Tong-Luo Factory, and Toufen Factory I, as well as three offices in the United States, Japan, and Singapore, which is consistent with the scope of KYEC's financial statements. The reporting boundary includes Scope 1 (stationary emission sources, mobile emission sources, fugitive emission sources, process emission sources, etc.), Scope 2 (purchased electricity), and Scope 3 (purchased goods or services, upstream purchased capital goods, fuel- and energy-related activities, upstream and downstream transportation and distribution, disposal and treatment of waste generated in operations, business travel, employee commuting, upstream leased assets, investments, etc.). The sources of greenhouse gas emissions within the reporting boundary have been identified, and the greenhouse gases covered comprise five types: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), and sulfur hexafluoride (SF6).

In 2025, KYEC's Scope 1 emissions were 10,517.7406 tCO_2e, Scope 2 emissions were 357,859.7093 tCO_2e, and Scope 3 emissions were 1,137,764.6512 tCO_2e. Total emissions within the reporting boundary were 1,512,285.517 tCO_2e. Using consolidated revenue (NT$ million) as the intensity denominator, emissions intensity was 10.545 tCO_2e per NT$ million revenue.

In 2025, KYEC's total Scope 1 and Scope 2 emissions increased by 18.86% from the previous year, and Scope 3 emissions increased by 137.82%, mainly because each factory expanded its production line scale and built new factory buildings in response to market demand; as machine utilization rose with capacity demand, a large amount of equipment was also brought in, resulting in increased indirect emissions from electricity and emissions from capital goods. However, with the Company's active promotion of energy-saving projects and its energy transition, the greenhouse gas emission intensity of Scope 1 and Scope 2 in 2025 decreased significantly by 14.10% compared with the 2023 base year. This figure reflects that revenue growth far outpaced emissions growth, demonstrating that the Company has begun to achieve a preliminary decoupling of business growth from carbon emissions even as it expands capacity.

▼ Greenhouse Gas Emissions Analysis Table (Unit: tCO_2e)

Annual Greenhouse Gas Emissions (metric tons CO_2e)	2023			2024			2025
Scope of Assurance Implementation	King Yuan (KYEC)	KLT and ZKT	Total Emissions	King Yuan (KYEC)	KLT and ZKT	Total Emissions	King Yuan (KYEC)
Scope 1	5,613.4599	875.7400	6,489.1999	7,894.6663	743.0700	8,637.7363	10,517.7406
Proportion (%)	1.45%	0.68%	1.26%	0.99%	0.45%	0.90%	0.70%
Scope 2	295,841.0379	116,066.5300	411,907.5679	307,208.9544	137,807.8300	445,016.7844	357,859.7093
Proportion (%)	76.53%	90.58%	80.02%	38.71%	84.11%	46.48%	23.76%
Scope 3	85,129.9457	11,200.0500	96,329.9957	478,412.2164	25,283.0200	503,695.2364	1,137,764.6512
Proportion (%)	22.02%	8.74%	18.71%	60.29%	15.43%	52.61%	75.54%
Total Greenhouse Gas Emissions	386,584.444	128,142.320	514,726.764	793,515.837	163,833.920	957,349.757	1,512,285.517
Scope 1 + 2 Emission Intensity (tCO_2e/ NT$ million revenue)	12.276	13.808	12.669	11.716	14.000	12.331	10.545

Note 1: Starting from 2022, the coverage scope encompasses all parent and subsidiary companies in KYEC's consolidated statements

Note 2: As verified by a third party, KYEC's total Scope 1 and Scope 2 greenhouse gas emissions are the same under both the location-based and market-based methods

Note 3: KYEC disposed of KLT & ZKT on May 2, 2024 (source: Company material information announcement) and formally excluded KLT & ZKT from the reporting boundary from 2025 onward; the scope of the performance comparison baseline described in this report is therefore limited to the KYEC entity itself

Note 4: In 2024, KYEC adopted GHG Protocol inventory standards. KLT and ZKT adopted ISO 14064-2018 inventory standards

Note 5: KYEC includes all factories in Taiwan and offices in the United States, Japan, and Singapore; Toufen Factory I has been added in 2025

Note 6: KYEC switched its inventory standard from ISO 14064-1:2018 to the GHG Protocol from 2024 onward. To maintain the continuity of annual performance trends, the 2023 emissions data have been reclassified, with the data for Categories 3 and 4 under the original ISO standard combined and reported as Scope 3

Note 7: We use the emission factor method for calculations. KYEC emission factors are sourced from the latest "Greenhouse Gas Emission Coefficient" published by the Ministry of Environment, Executive Yuan; Chinese subsidiary emission factors are sourced from the 2018 IPCC National Greenhouse Gas Inventory Guidelines (2019 revision). GWP values are all adopted from the IPCC Sixth Assessment Report. Activity data sources include engineering calculations, mass balance, and other supporting documents.

Note 8: The Company has no emissions from biomass combustion or Scope 1 perfluorinated gases.

4.2.2 Greenhouse Gas Reduction

KYEC continuously monitors the relationship between its operating activities and their environmental impact. Affected by fluctuations in the global semiconductor market, consolidated revenue in 2023 was adjusted relative to previous years; however, machine operation, plant system maintenance, and essential utilities in the semiconductor testing process have a high base-load requirement, so electricity consumption (Scope 2) did not decline in step with the drop in output value, and greenhouse gas emission intensity therefore showed a short-term upward trend in 2023.

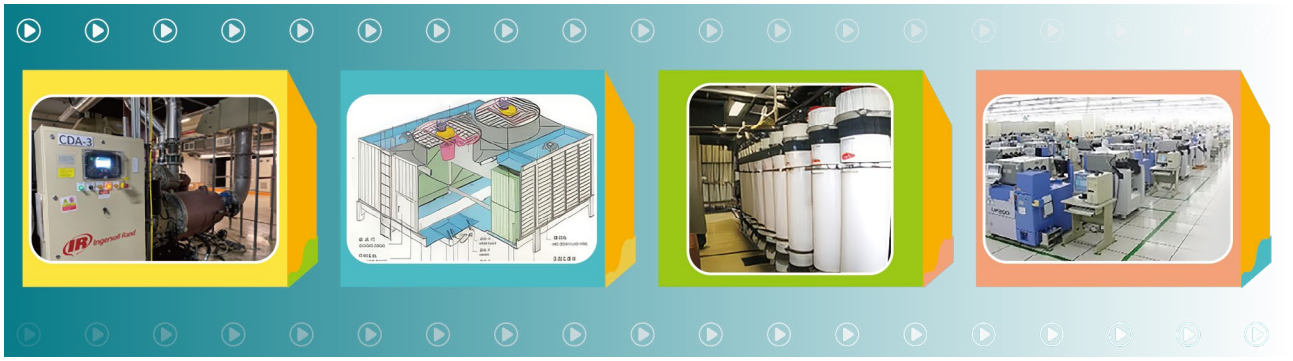
【Reduction Commitment with 2023 as the Base Year】

In the spirit of honest disclosure and self-challenge, the Company has formally designated 2023 as the base year for reducing greenhouse gas emission intensity. Establishing the baseline in the year with the most representative emissions pressure is intended to demonstrate KYEC's determination to break away from the "linkage between carbon emissions and revenue." Through the following strategies, we are committed to reducing emission intensity year by year:

Plant facility energy saving and low-carbon process optimization

In addition to continuing to promote plant facility energy saving and the replacement of aging equipment, we also use automated program control in the production process so that, once a machine enters standby, power to non-essential components is automatically cut off, optimizing the energy efficiency management of production equipment; in 2025, this reduced KYEC's Scope 2 emissions by 14,156 metric tons.

Note: Annual carbon reduction benefit = annual electricity savings (MWh) × 0.474 tCO_2e (electricity emission factor for 2024 announced by the Energy Administration)



Deepening the energy transition

Accelerate the green electricity purchase plan, sourcing 10% of the electricity used across all factories from renewable energy from 2025 onward to offset Scope 2 emissions. The deployment of solar photovoltaic systems at each site is also being expanded, using factory rooftop space to develop renewable energy and feed green electricity directly into process use; in 2025, the use of renewable energy reduced KYEC's Scope 2 emissions by 43,563 metric tons.

Note: Annual carbon reduction benefit = annual renewable energy use (MWh) × 0.466 tCO_2e (electricity emission factor for 2025 announced by the Energy Administration)



Partnering with the community to promote low-carbon transportation



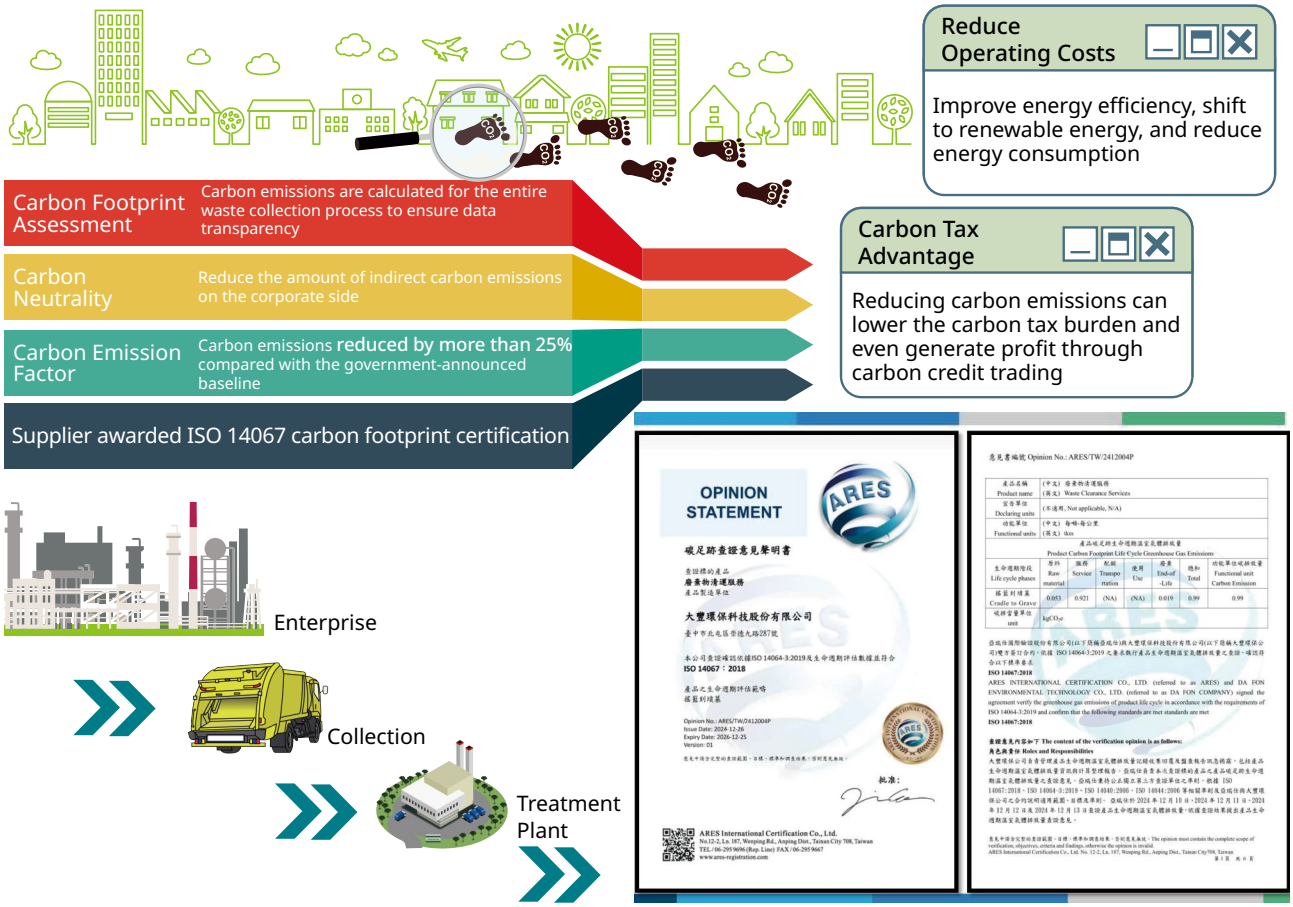
Since 2024, KYEC has proactively worked with local government resources, providing land free of charge for the Miaoli County Government to set up a YouBike 2.0 rental station, giving employees and nearby residents a more convenient, low-carbon mobility option and encouraging employees to take concrete action to reduce transportation carbon emissions; in 2025, this achieved an environmental carbon reduction benefit of approximately 3,216 metric tons.

Note: Annual environmental carbon reduction benefit = annual number of uses (times) × 0.196 $kgCO_2e$ (based on the YouBike official website's record of a single use replacing a private vehicle)

Enhancing resource recovery efficiency

Actively promote the transformation of waste into resources, shifting the disposal method from conventional incineration to circular reuse. Taking empty waste drums as an example, resource recovery is achieved through cleaning and remanufacturing procedures, reducing the carbon footprint of end-of-life treatment; in 2025, this reduced KYEC's Scope 3 emissions by 1.92 metric tons.

Note: Annual carbon reduction benefit = annual volume of empty waste drums recycled (metric tons) × 0.737 tCO_2e (Ministry of Environment – Product Carbon Footprint Information Website)



Packaging material reuse and reduction

Through a comprehensive review of the use of all packaging materials in the factories, complete recycling data and management standards have been established, achieving waste reduction and carbon reduction results; over the past two years, a cumulative 4,767 metric tons of packaging materials have been reused, equivalent to a reduction of 7,172 metric tons of carbon emissions, concretely demonstrating the substantive results of resource circulation, environmental protection, and ESG sustainability governance.

Note: Annual carbon reduction benefit = volume of each type of packaging material reused (metric tons) × emission factor for each type of packaging material (based on Ecoinvent factor sources)



4.3 Water Resources

4.3.1 Water Resources Risk Management

Extreme climates caused by global warming affect global water resources and business operations. For example, floods causing severe water damage that renders equipment inoperable, and droughts posing serious threats to agricultural products. Additionally, improper treatment of discharged water may also impact the ecological environment or the health of local residents. Therefore, KYEC manages water resources through the ISO 46001 water resource efficiency management system, using water-saving process design as the standard, and optimizing the use of every drop of water through wastewater recovery and reuse to reduce tap water consumption. Each unit establishes water conservation promotion groups, draws factory water balance diagrams, regularly reviews and audits water usage changes, regularly confirms the efficiency of facilities within the factory, and replaces water-consuming equipment to avoid waste.

▼ King Yuan Group Water Resources Relationship Diagram

Location	Water Resources Relationship Diagram
Hsinchu Factory	Water treatment plant → Public municipal water → Rivers → Ocean
Zhunan Factory	Water treatment plant → Equipment production → Internal water recovery system → Internal wastewater treatment system → External sewage treatment plant → Rivers → Ocean
Tong-Luo Factory	Water treatment plant → Equipment production → Internal water recovery system → Internal wastewater treatment system → External sewage treatment plant → Rivers → Ocean
Toufen Factory I	Water treatment plant → Public municipal water → On-site wastewater treatment system → Rivers → Ocean

The Company has implemented a proposal improvement incentive system to encourage employees to submit energy and water conservation proposals, and actively participates in government water conservation programs and seminars, continuously exchanges water conservation experiences with industry peers, and uses new equipment and technologies to increase the proportion of water resource recovery and reuse within the facilities.

Environmental Policy

1. Use energy and resources effectively, and promote waste reduction, sorting, and resource recycling and reuse activities.
2. Continuously improve and enhance environmental performance, and strive for pollution prevention to comply with environmental regulations as well as customer requirements.
3. The implementation of environmental protection is everyone's responsibility, and we continuously promote and educate this concept.
4. Establish a Green Supply Chain management system to reduce the environmental impact of products, processes, and related services.

Water Conservation Management Policy

1. Establish procedures as the basis for operational management.
2. Install a liquid level monitoring system to control water consumption.
3. Regularly maintain and inspect equipment to ensure a stable water supply.
4. Regularly review water consumption to understand changes in water use.
5. Increase the water recycling rate and reduce water consumption.
6. Regularly replace water-intensive equipment.
7. Continue to plan the reuse of recycled process water.

Water Conservation Promotion Policy

1. Post water-saving and energy-saving awareness posters.
2. Promote water conservation awareness through training and e-newsletters.
3. Build a water conservation awareness webpage to provide new information.
4. Promote a proposal incentive system to increase motivation for proposals.
5. Give priority to introducing water-saving works and equipment in newly built factories.

Real-Time Monitoring

- Recycling/storage tanks are fitted with high and low liquid level sensors and a computerized monitoring system
- Water meters on process water installations are computer-monitored, allowing water consumption to be tracked at all times
- In the event of overflow, personnel are dispatched immediately to handle it and the cause is reviewed

Regular Checks

- Recycled water/wastewater treatment volumes are checked and recorded daily
- On-duty personnel take on-site meter readings at each system daily for confirmation
- Daily/monthly water consumption statistics are compiled for review and improvement
- A water balance diagram is prepared monthly to ensure the rationalization of water use

Continuous Review

- Annual water conservation targets (KPIs) are set and reviewed monthly
- Factory water use is reviewed monthly

Water Resource Risk Assessment

The Company refers to the World Resources Institute (WRI) Water Risk Atlas to identify water resource stress and various risk levels at facility locations. All of KYEC's sites are currently located in areas of low or low-to-medium water stress.

▼ Water Resource Stress and Water Resource Risk Values at KYEC Facilities

Location	Location	Water Resource Stress	Physical Risk (Water Quantity)	Physical Risk (Water Quality)	Reputational and Transition Risk	Overall Risk Value
Hsinchu Factory	Taiwan Hsinchu	Medium-Low	Medium-High	Medium-High	Low	Medium-Low
Zhunan Factory Tong-Luo Factory Toufen Factory I	Taiwan Miaoli	Medium-Low	Medium-High	Medium-High	Low	Medium-Low

KYEC is located in a climate zone where the wet season relies primarily on plum rain and typhoons as major sources of precipitation. As global temperatures rise, the number of typhoons making landfall in the Company's area has gradually decreased, indicating that water shortage issues cannot be underestimated under the influence of climate change. The factories that may face water resource shortage risks are mainly the factories in Taiwan. In addition to continuously monitoring the Water Resources Agency's water situation information and complying with government water conservation policies, efforts are being made to increase water recovery through the establishment of in-plant water resource recycling systems. To respond to varying water situation conditions, KYEC has established corresponding procedures for each stage, such as: complying with government water conservation policies, contracting with water truck transportation operators, and conducting in-plant water supply emergency drills. In addition to applying for water trucks, measures will be implemented including adjustments to in-plant cooling water towers and water conservation in manufacturing processes and daily operations to overcome water shortage situations.

Regarding water resources impact on the Company, the main affected processes are dicing and grinding processes, while testing processes are relatively less affected. An in-plant water situation response team has been established to regularly review water situation alert levels and implement corresponding responses. The strategies for each stage are as follows:

Alert Level	Response Stage	Government water restriction measures at each stage	Response measures
Reminder	Water Resources Agency water situation reminder	Strengthen water source allocation and develop measures	1. Activate water situation monitoring mechanism 2. Daily review of water storage levels at each facility
Pressure Reduction	First stage pressure reduction water supply	Off-peak and specific time period pressure reduction water supply	1. Daily monitoring of water conditions 2. Daily review of water storage levels at each facility 3. Ensure operational efficiency of water recycling systems 4. Reduce water system backwash frequency 5. Implement water conservation measures for domestic and irrigation water use 6. Water truck supply planning and arrangement 7. Initiate water truck trial supply drills 8. Reduce cooling water discharge
Supply Reduction	Second stage reduction water supply	1. Suspend water supply for certain operations 2. Non-industrial water users with monthly water consumption exceeding 1,000 cubic meters reduce supply by 20%, industrial users reduce supply by 5-20%	1. Daily monitoring of water conditions 2. Daily review of water storage levels at each facility 3. Ensure operational efficiency of water recycling systems 4. Increase frequency of water system inspections 5. Implement water conservation measures for domestic and irrigation water use 6. Implement emergency water supply by water trucks
Zoned Supply	Third stage zoned water supply	Zoned rotating or district-wide scheduled water supply suspension	1. Daily monitoring of water conditions 2. Daily review of water storage levels at each facility 3. Ensure operational efficiency of water recycling systems 4. Increase frequency of water system inspections 5. Implement water conservation measures for domestic and irrigation water use 6. Implement emergency water supply by water trucks
Normal	Water supply suspension ended	Resume daily water use	1. Continue monitoring water situation status 2. Monitor and analyze water usage within the facility 3. Continue evaluating and implementing water conservation projects

Note: Data source is the Water Resources Agency, Ministry of Economic Affairs

4.3.2 Water Resources Data Overview

In 2025, KYEC's total water consumption was 1,686.909 million liters, of which 13.9% was recycled water from process wastewater recovery and reuse or water treatment system circulation, totaling 205.339 million liters; the total water withdrawal was 1,481.570 million liters, all of which was freshwater, primarily sourced from third parties. Total annual water discharge was 433.629 megaliters, and total water consumption was 1,047.941 megaliters. Compared with 2023–2024, the Company showed an upward trend in 2025 due to the expansion of Toufen Factory I and Tong-Luo Factory III.

▼ Water Resources Data Overview by Region (Unit: Million liters (thousand cubic meters))

Region	Item	2023	2024	2025
All regions	Total Water Withdrawal (A)	2,270.908	2,254.766	1,481.570
	Recycled Water Volume (B)	1,155.022	980.670	205.339
	Recycling Percentage (B/A)	50.9%	43.5%	13.9%
	Total Water Consumption (A+B)	3,425.930	3,235.436	1,686.909
	Total Water Discharge (C)	509.119	523.954	433.629
	Total Water Consumption (D=A-C)	1,761.789	1,730.812	1,047.941
	Water Consumption Intensity (Million Liters/NT$ million Revenue)	0.05	0.05	0.03
Water-Stressed Regions Note 4	Total Water Withdrawal (E)	1,105.090	992.610	0
	Total Water Discharge (F)	152.838	157.066	0
	Total Water Consumption (G=E-F)	952.252	835.544	0
	Water Consumption in Water-Stressed Regions as Proportion of Total (G/D)	54.1%	48.3%	0

Note 1: Recycling percentage = Recycled water volume ÷ Total water withdrawal in all regions

Note 2: Recycled water volume = Recycling systems, rainwater harvesting, pure water reuse

Note 3: Toufen Factory I has been included in the reporting boundary since 2025

Note 4: The areas with water stress were all KLT & ZKT factories; KYEC disposed of KLT & ZKT on May 2, 2024 (source: Company material information announcement) and formally excluded KLT & ZKT from the reporting boundary from 2025 onward

▼ Water Resources Data Overview by Region (Unit: Million liters (thousand cubic meters))

Item	2023			2024			2025	
	KYEC	KLT & ZKT	Total	KYEC	KLT & ZKT	Total	KYEC	Total
Water Withdrawal	1165.818	1105.090	2270.908	1262.156	992.610	2254.766	1481.570	1481.570
Water Use	1533.240	1892.690	3425.93	1513.436	1722.000	3235.436	1686.909	1686.909
Water Consumption	809.537	952.252	1761.789	895.268	835.544	1730.812	1047.941	1047.941
Water Discharge	356.281	152.838	509.119	366.888	157.066	523.954	433.629	433.629

Note 1: Toufen Factory I has been included in the reporting boundary since 2025

Note 2: KYEC disposed of KLT & ZKT on May 2, 2024 (source: Company material information announcement) and formally excluded KLT & ZKT from the reporting boundary from 2025 onward

Water Withdrawal and Reuse

KYEC's primary source of water withdrawal is tap water. Total water withdrawal in 2025 was 1,481.570 million liters. The Company's 2025 water conservation target was a 5% reduction in water withdrawal intensity compared with the base year (2020) (achieved).

In 2025, KYEC implemented a total of 5 water conservation action plans across all factories. Tong-Luo Factory constructed domestic wastewater treatment facilities and cooling tower wastewater recovery systems to ensure recycled water quality meets internal recycling standards, enabling water recycling and circulation while complying with the Tong-Luo Science Park discharge standards. KYEC continues to implement daily water conservation and wastewater recycling and reuse through concrete water-saving improvement plans, striving to achieve optimal efficiency in water resource utilization.





▲ Integration of rainwater harvesting systems across plants



▲ Installation of rainwater harvesting system



▲ Cooling tower wastewater recovery



▲ High-hardness wastewater removal system



▲ Addition of sludge drying equipment

▼ Detailed analysis of water intake (Unit: Million liters (thousand cubic meters))

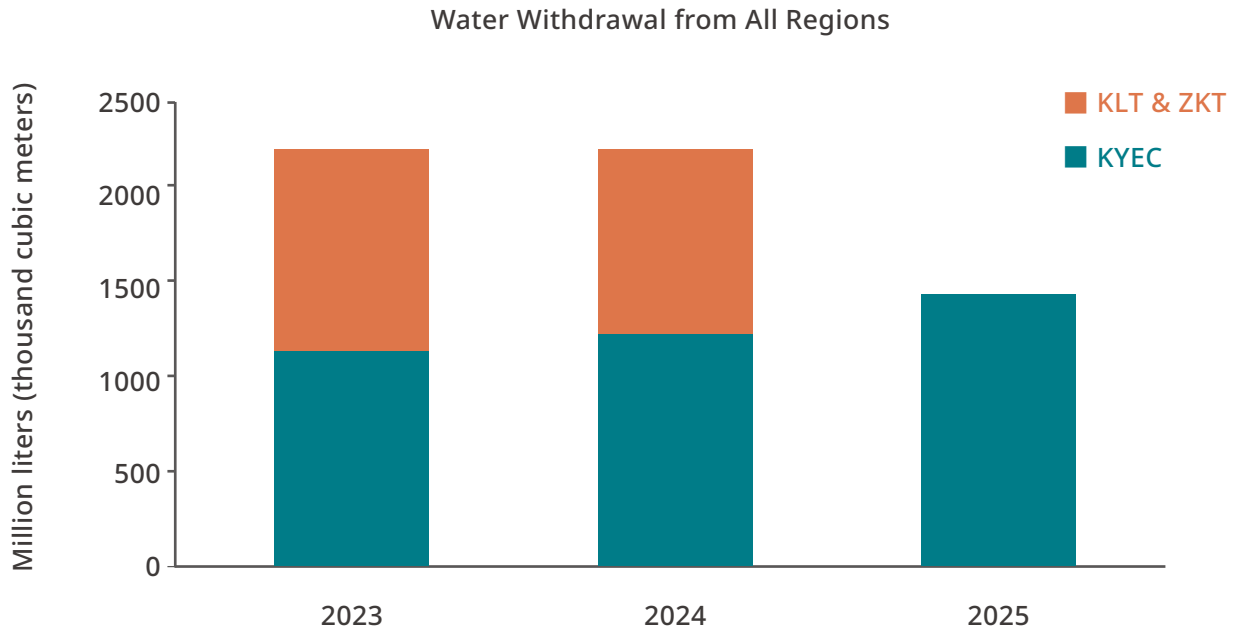
Water Withdrawal	2023		2024		2025	
	All regions	Water-Stressed Regions	All regions	Water-Stressed Regions	All regions	Water-Stressed Regions
Surface water	1.520	0	5.451	0	10.036	0
Third-party water	2,269.388	1,105.090	2,249.315	992.610	1,471.534	0
Total water withdrawal	2,270.908	1,105.090	2,254.766	992.610	1,481.570	0
Percentage of water sourced from water-stressed areas (%)		48.7		44.0		0
Water withdrawal intensity (Million liters/NT$ million revenue) Note 4		0.07		0.06		0.04

Note 1: All water withdrawal is freshwater.

Note 2: Water withdrawal intensity = Total water intake from all regions / Annual total revenue

Note 3: Toufen Factory I has been included in the reporting boundary since 2025

Note 4: The areas with water stress were all KLT & ZKT factories; KYEC disposed of the KLT & ZKT factories on May 2, 2024 (source: Company material information announcement), and the KLT & ZKT factories have been formally excluded from the reporting boundary from 2025 onward



Water Discharge Management

KYEC sets wastewater discharge quality standards in accordance with local regulatory requirements; with standards higher than those set by local regulations for wastewater discharge, all process water is properly treated through internal wastewater treatment facilities, then handled by local industrial park wastewater treatment plants in compliance with internal company or local regulatory standards. In 2025, the water quality test results for discharge water from all KYEC factories met local regulatory requirements.

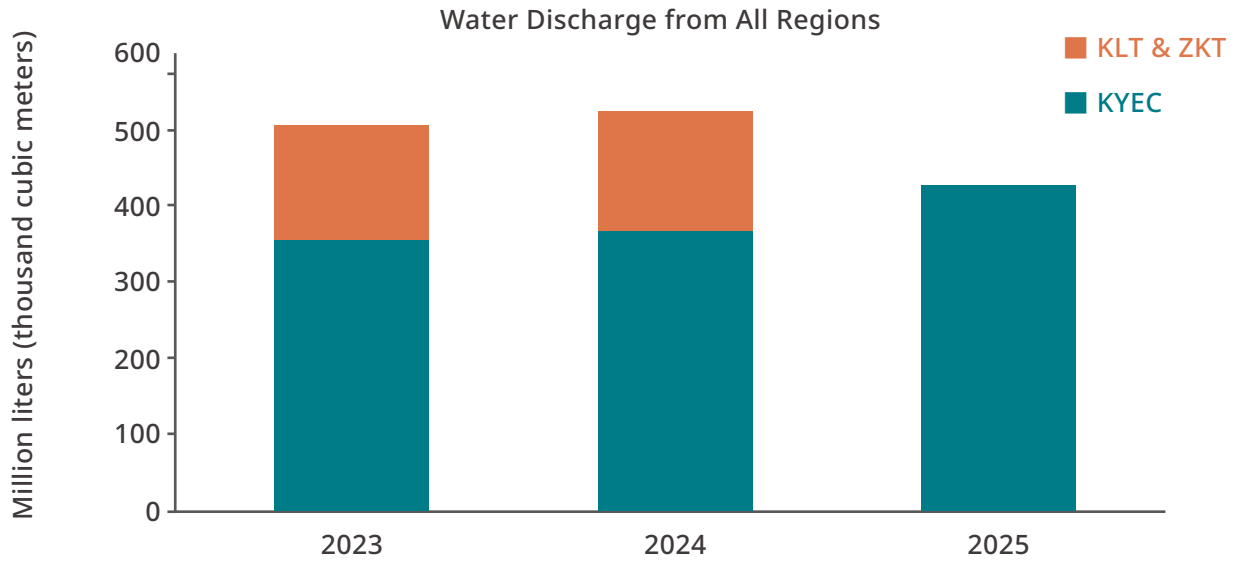
The facilities are equipped with process wastewater recovery and treatment equipment, with dedicated personnel assigned for operation and management, and established operating maintenance procedures. Annual budgets are allocated for wastewater treatment equipment maintenance and replacement, effectively improving the process wastewater recovery and reuse rate.

▼ Drainage volume breakdown analysis (Unit: Million liters (Thousand cubic meters))

Drainage destination category	Water quality indicators	Water Discharge					
		2023		2024		2025	
		All regions	Water-Stressed Regions	All regions	Water-Stressed Regions	All regions	Water-Stressed Regions
Surface water	Freshwater	24.725	0	25.389	0	106.373	0
	Other water	0	0	0	0	0	0
Third-party water	Freshwater	484.394	152.838	341.499	157.066	327.256	0
	Other water	0	0	0	0	0	0
Total Water Discharge		509.119	152.838	366.888	157.066	433.629	0
Discharge water intensity (million liters/NT$ million revenue) Note 2		0.02		0.01		0.01	

Note 1: Toufen Factory I has been included in the reporting boundary since 2025

Note 2: The areas with water stress were all KLT & ZKT factories; KYEC disposed of KLT & ZKT on May 2, 2024 (source: Company material information announcement) and formally excluded KLT & ZKT from the reporting boundary from 2025 onward



4.4 Waste Management

4.4.1 Waste Impact Assessment

The Company references domestic and international environmental impact reports, considering all stages of the life cycle (raw material extraction, production and manufacturing, sales and distribution, product use, and waste disposal stages) to identify waste generated by operational activities within the organization and throughout the upstream and downstream value chain. The Company evaluates the potential environmental and social impacts of waste and accordingly creates a context map of the Company's value chain and waste impacts.

The Company's generated waste includes both hazardous and non-hazardous industrial waste, mainly consisting of mixed plastic waste, mixed paper waste, inorganic sludge, and other types of waste. We develop corresponding management measures in response to the potential impacts of various types of waste, with waste management units regularly supervising and evaluating implementation effectiveness to mitigate or avoid negative impacts on the internal organization or external environment.

▼ KYEC Value Chain and Potential Impact Context Map:

Location	Value Chain Stage	Activity Items	Waste Types	Waste Categories	Disposal Methods	Disposal Units	Potential Impacts
Zhunan Factory	Own Operational Activities	Process Output	Mixed Plastic Waste	Industrial Waste	Incineration for Power Generation	External Third Party	1. Waste output mainly consists of waste packaging materials. 2. All waste is outsourced to qualified vendors for disposal, with no cross-border transportation activities. 3. Continuing to follow the company's environmental policy as guidance, we establish various waste reduction and energy-saving targets, promote green and environmentally friendly products with priority procurement, to reduce the environmental impact of waste.
			Mixed Waste Paper	Industrial Waste	Incineration for Power Generation	External Third Party	
		Wastewater Process	Inorganic Sludge	Industrial Waste	Reuse	External Third Party	
Tong-Luo Factory	Own Operational Activities	Process Output	Mixed Plastic Waste	Industrial Waste	Incineration for Power Generation	External Third Party	
			Mixed Waste Paper	Industrial Waste	Incineration for Power Generation	External Third Party	
		Wastewater Process	Inorganic Sludge	Industrial Waste	Reuse	External Third Party	
Hsinchu Factory	Own Operational Activities	Process OutputProcess Output	Mixed Plastic Waste	Industrial Waste	Incineration for Power Generation	External Third Party	
			Mixed Waste Paper	Industrial Waste	Incineration for Power Generation	External Third Party	
Toufen Factory I	Own Operational Activities	Process Output	Mixed Plastic Waste	Industrial Waste	Incineration for Power Generation	External Third Party	
			Mixed Waste Paper	Industrial Waste	Incineration for Power Generation	External Third Party	

4.4.2 Waste Management Policy

The Company has established a designated unit to control, dispose of, and report industrial waste generated from company operations, and follows local regulations to prepare and submit industrial waste management plans, with all waste disposal methods implemented in accordance with local regulations.

KYEC Waste Management Responsible Units:

Waste Classification	All Employees
Waste Storage	Safety and Risk Management Department
Waste Data Collection	Safety and Risk Management Department
Waste Reporting	Safety and Risk Management Department
Waste Treatment - Self-Treatment	Self-Treatment: No On-Site Self-Treatment
Waste Treatment - Outsourced Treatment	Safety and Risk Management Department

Waste Management and Compliant Disposal

KYEC strictly complies with regulations, accurately recording waste types and quantities through the Ministry of Environment's "Industrial Waste Reporting and Management Information System," combined with manifests and a weighing mechanism to ensure data transparency and traceability. All waste in the factories is entrusted to qualified contractors for disposal, and a comprehensive management system has been established.

To reduce environmental risks, the Company has formulated a "Collection and Treatment Audit Plan" and regularly conducts unannounced tracking audits to ensure that outsourced operations are legal and compliant. In addition, contractors performing on-site work are required to complete 2 hours of EHS education and training before entering the factory, strengthening personnel's environmental awareness and management capabilities at the source and fulfilling corporate environmental responsibility.

Waste Reduction and Resource Reuse Performance

The Company is committed to promoting green production; through regular reviews of the waste reduction achievement rate, it successfully raised its resource reuse rate from 84.99% to 86.98% in 2025.

In addition to continuously optimizing existing processes, we actively seek recycling organizations with technical advantages and plan to introduce resource recovery solutions for waste liquids and waste aluminum foil bags in 2025 to replace conventional incineration. This not only reduces the carbon emission burden, but also demonstrates the Company's determination to move toward its zero-waste vision.



▼ KYEC Waste Management Strategy and Objectives

Management Strategy	Strategy Start Year	Target Baseline Year	Management Objectives			2025 Achievement Rate	Improvement Measures
			Short-term	Medium-term	Long-term		
Waste Incineration Rate	2023	2023	<15%	<12%	<7%	13.02%	Analyze waste items for incineration at factories and seek institutions for reuse, gradually reducing the factory incineration rate year by year.
Waste Recycling and Reuse Rate	2020	2020	>85%	>88%	>93%	86.98%	Implement waste management, improve waste recycling and reuse rate, and promote source reduction and proper classification to pursue "zero waste" and "zero landfill" goals.

Note 1: Toufen Factory I has been included in the reporting boundary since 2025

Note 2: Excluding the Chinese subsidiaries, KLT & ZKT, from 2025 onward

Material Topic Management Approach: Workplace Safety

Corresponding GRI Indicator: 403

Impact Description	1. Accidents may cause production interruptions, labor shortages, and damage to related equipment, affecting the stability of the Company's operational efficiency. 2. Reducing the accident rate improves employee satisfaction and corporate image.		
Policies or Commitments Formulated or Followed	● Internal Regulations » M3 EHS Management System Manual ● Government Regulations » Occupational Safety and Health Act	Responsible Unit	Safety and Risk Management Department
Management Actions	● Continue to pass ISO 45001 certification every year, maintaining the effective operation of the management system. ● Introduce an AI behavior detection system in high-risk work areas to ensure that employees comply with the relevant operating standards. ● Implement the new machine release mechanism, conducting thorough safety inspections before equipment is put into use. ● Optimize the automated material handling system and introduce automated guided vehicles to reduce ergonomic injuries from cumulative repetitive work. ● Regularly conduct employee health checkups and health seminars, and provide professional psychological counseling channels. ● Regularly conduct scenario-based emergency response drills for scenarios such as chemical spills and warehouse fires to improve employees' response capabilities. ● Introduce digitalized contractor management, establishing an online factory entry application and safety education platform to strictly control the operational risks of external contractors within the factories.		
Process for Tracking Action Effectiveness	● Track the disabling injury frequency rate (FR) and disabling injury severity rate (SR) monthly to assess trends in the accident rate. ● Convene the Occupational Safety and Health Committee quarterly to review management effectiveness together with labor representatives, ensuring that the relevant management programs are implemented on schedule.		

Management performance indicators			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
● Target: Total Injury Index< 0.14 ● Performance: Total Injury Index of 0.11	● Target: Total Injury Index< 0.17	● Target: Total Injury Index< 0.17	● Target: Total Injury Index< 0.17

4.4.3 Waste Collection and Disposal

In 2025, the Company generated a total of 2,808.88 tons of waste, of which 33.74 tons were hazardous industrial waste, accounting for 1.2%; and 2,775.13 tons were non-hazardous industrial waste, accounting for 98.8%. This year's waste generation increased by 0.14% compared to 2024, while hazardous industrial waste decreased by 22.9%.

Beyond striving to reduce waste at the source, to enhance the resource value of existing waste, the Company adopts recycling methods such as regenerative utilization and reuse as much as possible in compliance with local regulations and available feasible technologies, enabling waste resources to be effectively used. In 2025, 0.9% of the hazardous industrial waste and 86.1% of non-hazardous industrial waste were processed through recycling methods, accounting for 86.9% of the total annual waste.

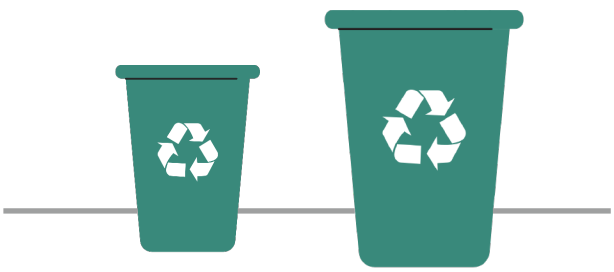
▼ Summary Table of Industrial Waste Generation, Transfer in Disposal Process, and Direct Disposal (Total of All Sites, Unit: Tons)

Year	Item	2023	2024			2025
		KYEC	KYEC	KLT + ZKT	Total	KYEC
Generation Amount	Hazardous Industrial Waste	328.87	43.74	230.20	273.95	33.74
	Non-hazardous Industrial Waste	3,229.64	2,429.69	548.43	2,978.12	2,775.13
	Total Amount	3,558.51	2,473.44	778.63	3,252.07	2,808.88
Disposal Transfer Amount	Hazardous Industrial Waste	28.99	43.74	0	43.74	33.74
	Non-hazardous Industrial Waste	2,835.22	2,429.69	114.06	2,543.75	2,775.13
	Total Amount	2,864.21	2,473.44	114.06	2,587.50	2,808.88
Direct Disposal Amount	Hazardous Industrial Waste	299.88	0	230.20	230.20	0
	Non-hazardous Industrial Waste	394.42	0	434.37	434.37	0
	Total Amount	694.30	0	664.57	664.57	0

Note1: The classification of hazardous and non-hazardous is determined according to the local regulations of each location.

Note 2: Toufen Factory I has been included in the reporting boundary since 2025

Note 3: Excluding the Chinese subsidiaries, KLT & ZKT, from 2025 onward



Methods of Industrial Waste Disposal and Transfer (Recovery)

The Company primarily processes waste through recovery methods for items such as aluminum foil bags, waste wood, waste empty drums, resource recovery, and other categories, with all recovery methods being in the form of reuse. In 2025, the total amount of waste disposed and transferred was 2,443.21 tons, all of which was handled by third-party disposal.

▼ Waste Transferred from Disposal (Total for All Locations, Unit: Tons)

Item	Year	2023	2024			2025
	Disposal and Transfer Methods	KYEC	KYEC	KLT + ZKT	Total	KYEC
Hazardous Industrial Waste	Recycling and Reuse	29.00	35.37	0.00	35.37	24.36
Non-hazardous Industrial Waste	Recycling and Reuse	2,835.22	2,066.86	114.06	2,180.92	2,418.85
Total		2,864.21	2,102.23	114.06	2,216.29	2,443.21

Note 1: Toufen Factory I has been included in the reporting boundary since 2025

Note 2: Excluding the Chinese subsidiaries, KLT & ZKT, from 2025 onward

Methods of Direct Industrial Waste Disposal

In addition to the aforementioned waste, industrial waste with no reuse value is disposed of by sending it to incinerators for treatment. In 2025, the Company directly disposed of a total of 365.67 tons of waste, all of which was handled by third-party disposal. The direct waste disposal volume for this year decreased by 1.5% compared to 2024, primarily due to the continued implementation of UL 2799 and the change in treatment method for waste drums from incineration to recycling and reuse disposal, which increased the recycling and reuse rate of waste, resulting in a reduction in the volume of non-hazardous industrial waste processed by incineration.

▼ Waste Directly Disposed by Disposal Operations (Total for All Locations, Unit: Tons)

Item	Year	2023	2024			2025
	Direct Disposal Method	KYEC	KYEC	KLT + ZKT	Total	KYEC
Hazardous Industrial Waste	Incineration Treatment (with Energy Recovery)	7.81	8.37	0.00	8.37	9.39
	Incineration Treatment (without Energy Recovery)	291.61	0.00	230.20	230.20	0.00
	Other Direct Treatment	0.46	0.00	0.00	0.00	0.00
	Subtotal	299.88	8.37	230.20	238.57	9.39
Non-hazardous Industrial Waste	Incineration Treatment (with Energy Recovery)	394.42	362.84	0.00	362.84	356.28
Total		694.30	371.21	230.20	601.41	365.67

Note 1: Toufen Factory I has been included in the reporting boundary since 2025

Note 2: Excluding the Chinese subsidiaries, KLT & ZKT, from 2025 onward

CH5

Employee Care

◎ 5.1 Human Capital
◎ 5.2 Compensation and Benefits
◎ 5.3 Talent Cultivation and Development
◎ 5.4 Workplace Safety
◎ 5.5 Human Rights Policy



5.1 Human Capital

Material Topic Management Approach: Employee Recruitment and Retention

Corresponding GRI Indicators: 2-7, 2-8, 202-2, 401-1

Impact Description	Positive Impact: Maintain good labor-management relations, improve performance evaluation systems, enhance employee sense of belonging within the company, and increase talent retention rates. Negative Impact: Talent loss leading to increased turnover rates, higher recruitment and training costs, thereby affecting corporate competitiveness.		
Policies or Commitments Formulated or Followed	● Internal Regulations » Labor and Business Ethics Policy, Guidelines for Hiring Child Labor and Young Workers, Procedures for Hiring Apprentices/Interns/ Student Workers ● Government Regulations » Comply with relevant laws and regulations such as the Labor Standards Act, Act of Gender Equality in Employment, and Employment Service Act	Responsible Unit	Human Resources Department
Management Actions	1. Diverse Recruitment Channels: (1) Continue to develop and expand industry-academia collaboration, working with universities and colleges to create win-win outcomes and deepening industry-academia links with local universities and colleges; in 2025, KYEC partnered with National United University to launch a "Semiconductor Credit Program," opening the door to semiconductor careers for local students through the injection of practical resources. (2) Alternative military service collaboration in R&D, cooperating with government programs to inject R&D talent into the industry, creating seamless integration between military service and workplace life. (3) Expand the pre-hiring program: Deepen cooperation with universities and colleges; in addition to the existing master's-level talent pipeline, a bachelor's-level pre-hiring mechanism was added in 2025 to secure key competencies and outstanding students well in advance. 2. Provide comprehensive compensation and benefits along with internship retention bonuses. 3. Implement feedback mechanisms: Conduct employee engagement surveys and various employee activities, strengthen communication with employees, and provide open and transparent grievance channels through forums and discussions.		
Process for Tracking Action Effectiveness	1. Set diverse recruitment channel targets annually to meet employee recruitment capacity needs 2. Regularly track monthly turnover rates by functional area 3. Conduct employee forums quarterly		

Management performance indicators			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
1. The industry-academia collaboration program is now in its 18th cohort; the Company continues to expand its campus links, successfully developing 3 universities and colleges during the year and increasing overall campus coverage by 10.7%. 2. Launched the "Semiconductor Credit Program" with National United University, cultivating 39 local students. Donated over NT$3 million in advanced equipment and dedicated funds to build a practical teaching space. 3. 18th year of R&D alternative military service collaboration 4. In the 6th year of the pre-hiring program, various forums were held, with 100% of complaint cases handled and responded to.	1. University collaboration programs aim to identify and secure outstanding talent in advance, shortening the training and adjustment period for new employees, ensuring graduates have immediate semiconductor industry capabilities, with an expected 10% increase in partner schools 2. Collaborate with universities to establish semiconductor colleges and set up related courses, introduce industry practical training courses, provide training tailored to industry needs, enabling graduates to become immediate production line assets. This collaboration aims to train 15 students. 3. Actively promote the employment of overseas Chinese students, collaborate with relevant universities to recruit overseas Chinese students with related academic backgrounds for internships in the semiconductor industry, strengthen their willingness and stability to remain in Taiwan, and enhance the company's team diversity and global competitiveness. 4. Forums & grievance cases, 100% handling and response rate	1. Continue to strengthen and expand industry-academia collaboration, cultivate young talent, and promote cooperative relationships between industry and schools. 2. Collaborate with universities to establish semiconductor colleges and set up related courses for training, with plans to cultivate 5% of the students. 3. Through systematic overseas Chinese student recruitment and training, and strengthening cooperation with relevant universities, establish a stable and sustainable employment model, aiming to increase overseas Chinese student numbers by 5% and improve retention rates. 4. Forums & grievance cases, 100% handling and response rate	1. Establish positive collaborative relationships with schools, stabilize talent sources, cultivate talent for the industry, fulfill corporate social responsibility, and expect to increase cooperative schools by 12%. 2. Work with universities to establish semiconductor colleges and set up related courses for training, with plans to increase student development numbers by 10%. 3. Through systematic overseas Chinese student recruitment and training, and strengthening cooperation with relevant universities, establish a stable and sustainable employment model, aiming to increase overseas Chinese student numbers by 10% and gradually expand the overseas Chinese student talent pool. 4. Forums & grievance cases, 100% handling and response rate

5.1.1 Human Resource Management

Talent is the key to achieving competitiveness. With "local and merit-based recruitment," KYEC provides diverse employment channels, focuses on prospering the local economy, and upholds the spirit of protection and giving back, creating more job opportunities for the local community, with local employees as the priority consideration for selection. Employees at the four factories in Taiwan are mainly from Hsinchu and Miaoli counties and cities, accounting for approximately 79.77%. At the same time, we firmly believe that excellent colleagues are KYEC's greatest asset. Therefore, we are committed to providing recruitment processes that comply with legal regulations, comprehensive education and training systems, safe and humanized workplace environments, competitive salary and benefit systems, and open promotion channels. Through these comprehensive human resource management policies related to "selection, training, utilization, and retention," we enable employees to fully demonstrate their skills in the workplace and work hand in hand with King Yuan to create a mutually beneficial future.

5.1.2 Talent Recruitment

Recruitment and Employment Principles

KYEC has a comprehensive recruitment system, aspiring for employees and the company to prosper together, while also respecting employees' career transition choices. The Company complies with national laws to protect labor rights; it complies with the labor laws of the countries where each of its sites is located to protect employees' rights, conducting comprehensive reviews of knowledge, character, ability, experience, physical fitness, and fit with job requirements, and selecting the best candidates. No discrimination shall be made against job applicants or employees based on race, social class, nationality, religion, physical or mental disabilities, sexual orientation, union membership, political affiliation, or age, etc. Furthermore, KYEC commits to and implements the RBA Code of Conduct's labor, health and safety, environmental protection, business ethics, and management system elements and other related labor policies. These policies are incorporated into our Labor and Business Ethics Policy, including the prohibition of employing workers under 16 years of age. In addition to clearly declaring this in our HR regulations, preventive mechanisms are applied during recruitment and hiring. The Company developed operational guidelines for the employment of child workers and young workers to eliminate misuse and ensure proper follow-up procedures.

The Company recruited a total of 1,582 new employees in 2025, including 1,042 males and 540 females. The relevant information is shown in the table below.

▼ Number of New Hires at KYEC Over the Past Three Years

Year	2023		2024		2025	
Gender	Male	Female	Male	Female	Male	Female
Number of People	1,987	649	3,087	1,082	1,042	540
Total	2,636		4,169		1,582	
Ratio	75.38%	24.62%	74.05%	25.95%	65.87%	34.13%

Statistical Period: 2025/1/1-2025/12/31

Note: Excluding the subsidiaries in China (KLT & ZKT) from 2025 onward

▼ Total New Hire Rate for New Employees

Year	Region	Number of People	Year-end Headcount	Proportion of Employees (%)
2023	King Yuan (KYEC)	687	6,989	9.83%
	KLT & ZKT	1,949	2,455	79.39%
2024	King Yuan (KYEC)	2,008	8,151	24.64%
	KLT & ZKT	2,161	2,760	78.30%
2025	King Yuan (KYEC)	1,582	8,716	18.15%

Statistical Period: 2025/1/1-2025/12/31

Note 1: Number of people in this category/Total number of people in this category for the year

Note 2: Excluding the subsidiaries in China (KLT & ZKT) from 2025 onward

▼ Distribution of New Employees by Gender and Age

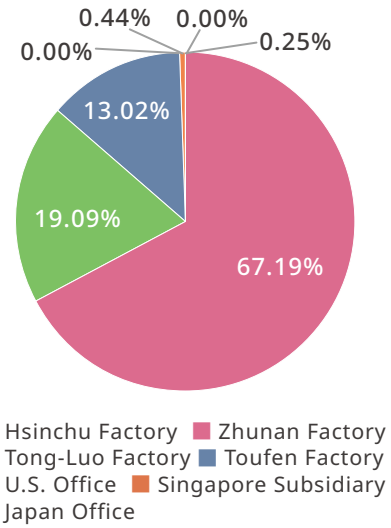
	Age	Hsinchu Factory	Zhunan Factory	Tong-Luo Factory	Toufen Factory	Singapore Subsidiary (*)	U.S. Office	Japan Office	Total	New Hire Percentage (%)
Male	≦ 29	0	548	113	89	0	0	0	750	65.87%
	30~50	0	174	75	35	2	0	0	286	
	≧ 51	0	3	0	0	3	0	0	6	
	Subtotal	0	725	188	124	5	0	0	1,042	
Female	≦ 29	1	232	62	51	0	0	0	346	34.13%
	30~50	2	105	52	31	2	0	0	192	
	≧ 51	1	1	0	0	0	0	0	2	
	Subtotal	4	338	114	82	0	0	0	540	

Statistical Period: 2025/1/1-2025/12/31

(*) Includes the Southeast Asia and Europe sales offices

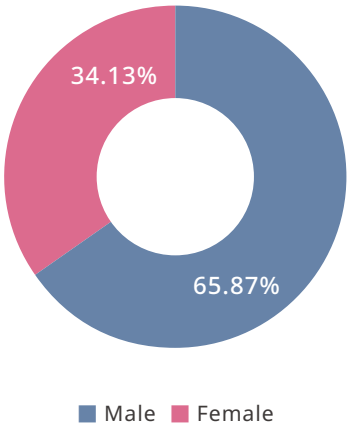
Note: The calculation formula for gender ratio is: Number of new employees of that gender / Total number of employees of that gender at year-end.

2025 New Employee - Work Location Distribution



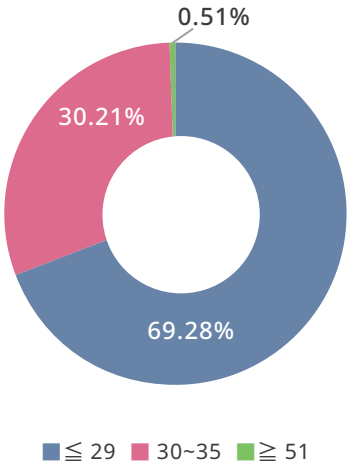
Note: Number of new employees in each factory across the Company/Total number of new employees across the Company

2025 New Employees - Gender Ratio



Note: Number of new employees by gender across the Company/ Total number of new employees across the Company

2025 New Employees - Age Ratio



Note: Number of new employees by age across the Company/Total number of new employees across the Company

KYEC employees have the right to freely choose employment. The Company ensures that all work is voluntary and does not use threats or coercive conditions to employ staff. When employees submit their resignation, labor contract termination is handled in accordance with the Labor Standards Act. In 2025, a total of 463 employees left the Company, including 298 males and 165 females. Reasons for leaving included family care responsibilities, relocation, and career transitions, and other factors. To protect employee rights and improve the recruitment system, the Company's responsible unit supervisors conduct interviews with all departing employees to understand the specific reasons for leaving, which serves as a reference for subsequent human resources management improvements.

▼ 2025 Total Number and Percentage of Departing Employees

Gender	Age	Hsinchu Factory	Zhunan Factory	Tong-Luo Factory	Toufen Factory	U.S. Office	Singapore Office	Japan Office	Total	Turnover Rate (%)
Male	≦ 29	0	135	40	0	0	0	0	175	5.81%
	30~50	1	93	20	0	0	0	0	114	
	≧ 51	0	7	1	0	0	1	0	9	
	Subtotal	1	235	61	0	0	1	0	298	
Female	≦ 29	1	63	17	0	0	0	0	81	4.60%
	30~50	1	69	9	0	0	0	0	79	
	≧ 51	0	5	0	0	0	0	0	5	
	Subtotal	2	137	26	0	0	0	0	165	
Total									463	5.31%

Statistical Period: 2025/1/1-2025/12/31

Note: Turnover rate: Number of male/female departing employees / Total number of male/female employees across the group

▼ Overall Turnover Rate for Departing Employees

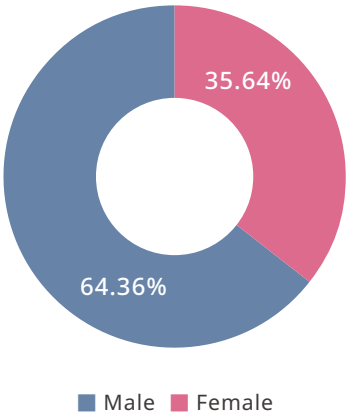
Year	Region	Number of People	Year-end Headcount	Turnover Rate (%)
2023	King Yuan (KYEC)	407	6,989	5.82%
	KLT & ZKT	1,730	2,455	70.47%
2024	King Yuan (KYEC)	479	8,151	5.88%
	KLT & ZKT	1,766	2,760	63.99%
2025	King Yuan (KYEC)	463	8,716	5.31%

Statistical Period: 2025/1/1-2025/12/31

Note 1: The calculation formula for gender percentage is: Number of employee departures of that gender / Total number of employees of that gender at year-end.

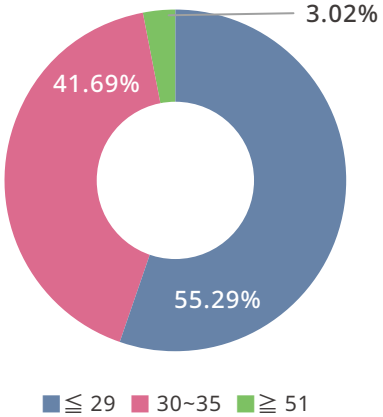
Note 2: Excluding the subsidiaries in China (KLT & ZKT) from 2025 onward

2025 Departing Employees - Gender Ratio



Note: Number of employee departures by gender across the Company/Total number of employee departures across the Company

2025 Departing Employees - Age Ratio



Note: Number of employee departures by age across the Company/Total number of employee departures across the Company

Industry-Academia Collaboration

KYEC has been actively implementing the Ministry of Education's industry-academia training programs for many years to promote seamless integration between academia and industry, while seeking and cultivating outstanding talent as a starting point. KYEC has successively established internship programs with multiple schools. KYEC's scope spans across northern, central, and southern regions, and even offshore areas, such as National Kaohsiung University of Science and Technology, National United University, and National Quemoy University. Furthermore, based on the spirit of "taking from the local community and giving back to the local community," we strengthen talent cultivation in technical and vocational education through internship program collaborations with local institutions including Yu Da University of Science and Technology, Yuanpei University of Medical Technology, and Chung Hua University.

From campus information sessions, interviews, and training all the way to formal employment, there is a well-structured scheduling plan. We not only select students with strong motivation who meet the standards, but also provide professional practical training (covering semiconductor process introductions, packaging process overviews, and functional responsibilities of various positions, etc.). This not only allows students to quickly integrate into the workplace environment and apply their learning to practice, but also helps them find their positioning and direction for the future in advance.

In addition, for students who perform excellently during their internship period, the Company also provides attractive retention packages, aiming to reduce students' employment costs when they enter society in the future, while also training the Company's future reserve talent. Furthermore, through industry-academia collaboration channels, we can better transfer the academic energy of technological research and development into enterprises, driving the development of corporate core technologies to achieve a win-win cooperation mechanism between enterprises and students.



Student Factory Visits ▶

5.1.3 Human Resource Structure

As of the end of 2025, King Yuan Group has a total of 8,716 employees, including 8,717 full-time employees and 9 temporary employees; when classified by employment type, all are full-time employees.

The Company defines a change in the number of employees of 10% or more compared with the previous year as a "significant fluctuation." The total number of employees at the end of 2025 decreased by 20.17% from the previous year, as King Yuan Group disposed of the King Long and Zhen Kun factories in 2024, and the King Long and Zhen Kun factories have been formally excluded from the reporting boundary from 2025 onward. Excluding the effect of the organizational boundary adjustment, the total number of employees at the Taiwan factories in 2025 increased by approximately 6.9% compared with 2024, mainly due to the labor needs arising from capacity expansion and the commencement of operations at new factory buildings. In addition, non-employee workers are counted as the on-site personnel at the Hsinchu, Zhunan, Tong-Luo, and Tou-Fen factories, including dispatched workers, catering, cleaning, and security staff, and construction contractors.

Catering staff 35 at the Zhunan Factory and 9 at the Tong-Luo Factory;

Cleaning staff 3 at the Hsinchu Factory, 59 at the Zhunan Factory, 35 at the Tong-Luo Factory, and 14 at the Toufen Factory;

This year, in response to capacity expansion and the commencement of operations at new factory buildings, professionally outsourced cleaning and catering personnel increased correspondingly to optimize factory environmental management and implement professional division of labor.

▼ Employee Structure as of End of 2025 (Unit: Persons)

Type	Gender	Hsinchu Factory	Zhunan Factory	Tong-Luo Factory	Toufen Factory	Singapore Subsidiary (*)	U.S. Office	Japan Office	Subtotal	Total
All Employees	Male	17	3,732	1,177	193	6	5	1	5,131	8,716
	Female	37	2,538	902	103	3	2	0	3,585	
Total Number of Employees by Region		54	6,270	2,079	296	9	7	1	8,716	
Full-time Employees	Male	17	3,727	1,177	193	6	5	1	5,126	8,716
	Female	37	2,534	902	103	3	2	0	3,581	
Number of Full-time Employees by Region		54	6,261	2,079	296	9	7	1	8,707	
Contract Employees	Male	0	5	0	0	0	0	0	5	
	Female	0	4	0	0	0	0	0	4	
Number of Contract Employees by Region		0	9	0	0	0	0	0	9	
Permanent Contract	Male	17	2,701	708	85	6	5	1	3,523	8,716
	Female	37	1,724	389	59	3	2	0	2,214	
Number of Non-fixed-term Contract Employees by Region		54	4,425	1,097	144	9	1	1	5,737	
Fixed-term Contracts	Male	0	929	506	173	0	0	0	1,608	
	Female	0	741	497	133	0	0	0	1,371	
Number of Fixed-term Contract Employees by Region		0	1,670	1,003	306	0	0	0	2,979	

(*) Includes the Southeast Asia and Europe sales offices

▼ Non-employee Workers by Region at the End of 2025 (Unit: persons)

Type	Hsinchu Factory	Zhunan Factory	Tong-Luo Factory	Toufen Factory	Total
Dispatched Workers	0	9	0	0	9
Catering Staff	0	35	9	0	44
Cleaning Staff	3	59	35	14	111
Security Staff	7	11	8	7	33
Construction Contractors	475	8,127	3,907	0	12,509
Number of Non-employee Workers by Region	485	8,241	3,959	21	12,706

Statistical Period: 2025/1/1-2025/12/31

Note 1: Definition

- Full-time Employees: Employment contract period > 6 months.
- Contract Employees: Employment contract period of 85%.
- Fixed-term Contracts: Foreign blue-collar workers and dispatched workers.

Note 2: All employees of the Company are full-time employees (full-time is defined as working hours that meet the local statutory hours per week).

Note 3: There were no part-time employees, no zero-hour contract employees, or temporary workers (employees with irregular weekly working hours) in this fiscal year.

Note 4: The number of employees in this table includes both KYEC's own employees and contract employees.

Note 5: The Company defines a change in the number of employees of 10% or more compared with the previous year as a "significant fluctuation." Excluding the subsidiaries in China (KLT & ZKT) from 2025 onward, the total number of employees therefore decreased substantially.

▼ Number of Employees Over the Past Three Years (Unit: Persons)

Year	2023	2024	2025
Number of Male Employees	5844	6838	5131
Number of Female Employees	3600	4073	3585
Total Number of Employees	9444	10911	8716

Statistical Period: 2025/1/1-2025/12/31

Note: Excluding the subsidiaries in China (KLT & ZKT) from 2025 onward

Employee Diversity Structure

KYEC's employee gender distribution is 58.91% male and 41.16% female, with the majority of employees aged between 30-50 years, accounting for 62.85% of the total workforce. Local employees at the four factories in Taiwan (Hsinchu and Miaoli counties and cities) account for approximately 79.77%. Female employees in managerial positions account for nearly 25.19% of the management level. By gender, the male proportion is 58.91% and the female proportion is 41.16%. By age, the proportion of those under 29 is 28.96%, those aged 30-50 is 62.85%, and those over 51 is 8.27%.

▼ Total number of employees by functional category and diversity indicators at the end of 2025 (Unit: persons)

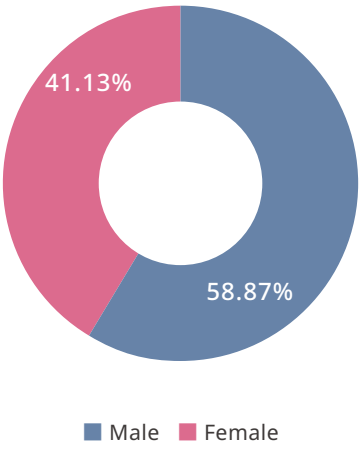
Employee Classification		Management Personnel	Engineering Personnel	Administrative Personnel	Technical Personnel	Total	Ratio
Gender	Male	487	2,212	80	2,352	5,131	58.91%
	Female	164	681	235	2,505	3,585	41.16%
Age	≦ 29	17	1,194	66	1,245	2,522	28.96%
	30~50	474	1,515	194	3,291	5,474	62.85%
	≧ 51	160	184	55	321	720	8.27%
Education Level	Doctorate	2	1	0	0	3	0.03%
	Master's	233	627	27	2	889	10.21%
	College/ University	414	2,171	255	3,809	6,649	76.34%
	High School and Below	2	94	33	1,046	1,175	13.49%
Nationality	Domestic/ Local Nationality	642	2,877	315	1,582	5,416	62.14%
	Filipino	1	5	0	3,097	3,103	35.60%
	Other Nationalities	8	11	0	178	197	2.26%

▼ Gender Composition and Ratio by Management Level at the End of 2025 (Unit: persons)

KYEC					
Employee Classification		Male	Female	Total	Female Ratio
Employees		5,131	3,585	8,716	41.13%
Position	STEM-related	2,444	666	3,110	21.41%
Management Level	Senior (division level and above)	65	18	83	21.69%
	Middle (department level)	122	41	163	25.15%
	Junior (section level)	300	105	405	25.93%
	Total	487	164	651	25.19%

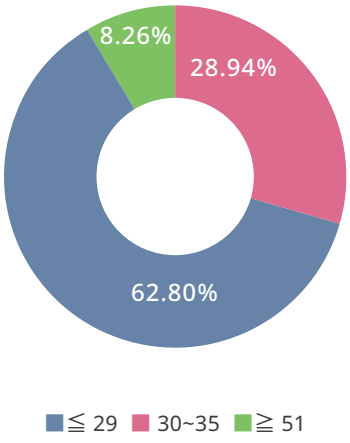
Statistical Period: 2025/1/1-2025/12/31

2025 Group-wide Employees - Gender Ratio



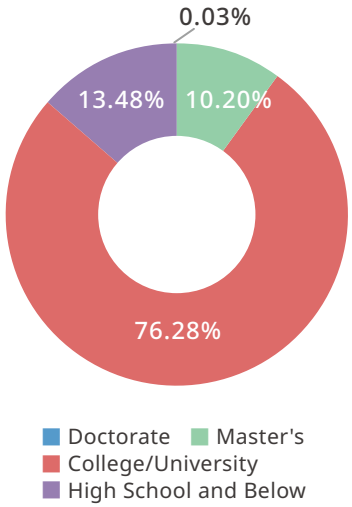
Note: Number of employees by gender across the Company/ Total number of employees across the Company

2025 Group-wide Employees - Age Ratio



Note: Number of employees by age across the Company/Total number of employees across the Company

2025 Group-wide Employees - Educational Background Ratio



Note: Number of employees by nationality across the Company/ Total number of employees across the Company

Employment Planning for People with Disabilities

KYEC strictly complies with the People with Disabilities Rights Protection Act, which stipulates that the number of employed people with disabilities who have work capability shall not be less than one percent of the total number of employees in the business organization. Additionally, we exceed the required quota for employing people with disabilities. The company fulfills its responsibility in promoting employment for people with disabilities and has established partnerships with regional employment service agencies, Miaoli County Welfare Association for the Visually Impaired, and Hsinchu County Zhixin Association as recruitment channels. The factory facilities are equipped with barrier-free facilities and designated parking spaces for people with disabilities, and we provide working hours that exceed the requirements of the Labor Standards Act to ensure the quality of life for colleagues with disabilities. The number of people with disabilities in the company ranges from approximately 74 to 89 individuals, with the average annual employment exceeding the legal quota by 3.5% (Note 1). According to the regulation of employing one person for every 100 employees, the Company's legally mandated quota for 2025 was 87 people, with an actual employment of 89 people, of which mild disabilities accounted for 14.6%, moderate disabilities accounted for 4.5%, and severe disabilities accounted for 80.9% (Note 2).

Note 1: Number of employees exceeding the quota / Legally mandated quota

Note 2: Severely disabled personnel count as double towards the quota requirement. Percentage = Number of people at each level / Annual number of employees

▼ KYEC Three-Year Statistics on Hiring of Employees with Disabilities

Item	2023	2024	2025
Number of employees with disabilities hired	74	84	89

5.1.4 Labor-Management Communication

KYEC establishes relevant regulations in accordance with government laws and local regulations to protect employee rights. Employees have the freedom of association and are not subject to any form of differential treatment based on race, gender, nationality, religion, or political stance. The Company is committed to smooth communication among employees. To achieve effective problem resolution, we provide comprehensive internal communication channels that enable employees to express their views fully and in a timely manner in an environment free from adverse treatment for having raised concerns, thereby establishing a harmonious labor-management work environment. The Company respects freedom of association. Currently, King Yuan (KYEC) employees have independently established 2 labor unions, but from 2022 to 2023, we were successively informed that union activities had been suspended, and the unions have not since notified the Company of any resumption of their operations. The unions have never submitted requests to the company for collective bargaining negotiations, and no collective agreements have been signed to date. In accordance with the Labor-Management Conference Implementation Regulations, we regularly hold labor-management conferences and establish diverse communication channels to create a harmonious labor-management work environment.

KYEC uses open voting methods, allowing colleagues to freely choose representatives while complying with regulations on single-gender representative quotas, to select representatives from both labor and management sides. With a voting rate of over 68%, labor-management conferences are held quarterly in accordance with labor-management conference procedures, where labor and management representatives reflect on labor-management related issues.

The Company deeply values employees' opinions and voices, creating a harmonious and equal communication platform between employees and the Company. We have established diverse and smooth communication channels, including labor-management conferences, symposiums, employee message boards, and various grievance channels. All employees can use these channels to express their opinions. Issues raised by colleagues will be responded to with results, maintaining good two-way communication. In 2025, KYEC's HR department received a total of 60 reported cases, achieving 100% processing and response rate. Throughout the year, we held 18 symposiums for local employees with a total of 1,063 participants, and 101 symposiums for foreign employees with a total of 12,499 participants.

▼ Employee Communication Channels:

	Description	Processing Unit	Content	2025 Results
Employee Forum	Directly communicate the Company's vision and operational objectives to colleagues to enhance opportunities for direct face-to-face communication between supervisors and colleagues.	HR Department	System Welfare Measures Public Affairs Public Safety	Regularly convene employee forums, achieving 100% handling and response to every inquiry raised
New Employee Orientation	Show concern for new employees' learning and adaptation in all aspects after taking office, invite new employees to raise various questions, and provide immediate handling and assistance.			Regularly convene new employee orientation sessions, achieving 100% handling and response rate for every inquiry raised
Foreign Employee Forum	Provide forums for foreign colleagues, allowing personal suggestions to be raised and reflected on the spot.			In 2025, a total of 101 forums for foreign colleagues were convened, achieving 100% handling and response rate for every inquiry raised
Employee Welfare Committee Meeting	Provide forums for foreign colleagues, allowing personal suggestions to be raised and reflected on the spot.			Regularly convene welfare committee meetings every quarter.

	Description	Processing Unit	Content	2025 Results
Labor-Management Meeting	All labor-management meetings have labor representatives formally elected by all employees through voting, who together with management-appointed representatives form the committee, with meetings held regularly every three months.	HR Department	System Welfare Measures Public Affairs Public Safety	Convene labor-management meetings every quarter.
Service Hotline	Provide a dedicated service hotline to enable employees to fully express their thoughts and communicate in real-time.			100% handling and response rate
Employee Message Board	Provide an online employee message board that allows employees to timely reflect opinions or provide suggestions, with responsible departments handling and responding promptly.			100% handling and response rate
Email	Provide an internal dedicated mailbox 8160 to allow employees to timely reflect opinions or provide suggestions.			100% handling and response rate
Human Rights Grievances	Provide grievance hotline/fax/mailbox to allow employees to timely reflect human rights-related issues.			In 2025, a total of 21 employee grievance cases were received, and 100% of them were handled and closed.
Business Conduct and Ethics Compliance Reporting System	Provide external grievance channel Business Conduct and Ethics Reporting System for grievances or reports	Sustainable Development Committee	Significant violations or matters that may cause major losses to the company	No business ethics grievance cases in 2025

1. Local-language versions of both the policies and the channels are provided for KYEC's Internal and External Communication Procedures and KYEC's Grievance and Whistleblowing Management Procedures.
2. Grievance and whistleblowing cases are handled confidentially, fairly, and objectively, and the identity of whistleblowers is kept strictly confidential.
3. Policies prohibiting retaliation against whistleblowers have been established to put the internal whistleblowing mechanism into practice.
4. The "Whistleblowing System for Violations of Business Conduct and Ethics" is provided. Personal data submitted through it is kept confidential, and appropriate protective measures are taken in accordance with the law to protect personal data and privacy.
5. In 2025, a total of 21 employee grievance cases were received, and 100% of them were handled and closed. Of these, 4 were harassment complaints. Following the internal procedures and processes established in accordance with applicable laws and regulations, the Company referred these cases to the Grievance Handling Committee for a confidential investigation and provided appropriate protection to the victims.
6. The Company provides a 24-hour whistleblowing channel.

Reporting mailbox: 8160SERVICE@kyec.com.tw

Reporting System: Business Conduct and Ethics Compliance Reporting System

Employee Engagement Survey

KYEC values its human capital. Since 2015, it has conducted an employee satisfaction (engagement) survey every two years to understand employees' views of their work and workplace. The results serve as the basis for improving the working environment and related measures, so as to build a good workplace. The survey was conducted anonymously, using questionnaire feedback to understand employees' views. It focused on the factors affecting employees' willingness to stay (organizational commitment), covering company, job, supervisor, and personal factors. The survey covered 100% of employees across all KYEC factories and business units, with a response rate of 60%, meeting the Company's target of 60%. Based on the survey results, the Company implemented an overall structural salary adjustment and launched improvement actions, continuing to put its talent policies and investment into practice.

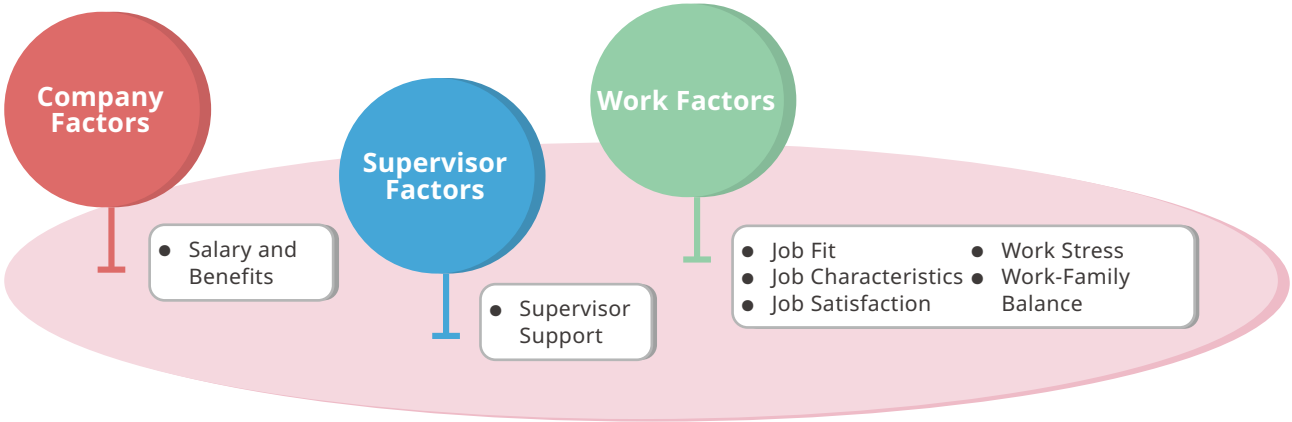
Employee satisfaction survey results are publicly available at: https://www.kyec.com.tw/zh-tw/Hr/%E5%93%A1%E5%B7%A5%E6%BB%BF%E6%84%8F%E5%BA%A6%E6%8A%95%E5%85%A5%E5%BA%A6

Employee satisfaction (engagement) scores by dimension:

Dimension	Organizational Identification	Leadership Support	Job Fit	Job Characteristics	Job Satisfaction	Compensation and Benefits	Work Stress	Work-Family Balance
2025	5.06	4.98	4.97	4.92	4.68	4.65	4.66	4.54

Improvement actions based on the employee satisfaction (engagement) survey results

Dimension	Improvement Focus	Implementation Strategy
Job Satisfaction	Establish diverse and open communication channels and maintain good two-way communication to create a harmonious labor-management working environment	1. Various communication and grievance channels 2. Regular labor-management meetings and employee forums
Compensation and Benefits	Establish a market-competitive compensation system that links bonus payouts to job performance and contribution, motivating employees to keep growing while attracting and retaining talent	1. Provide compensation commensurate with industry pay levels 2. Provide pay and bonuses to motivate employees based on the Company's operating performance, individual performance, and contribution within job responsibilities
Work-Family Balance	Organize a variety of active and leisure activities open to employees and their families, and plan suitable welfare measures based on employee needs to ensure work-life balance	1. Organize diverse activities to enrich employees' leisure time outside work 2. Establish a comprehensive leave system and a parenting-friendly workplace, together with workplace protection measures and care and counseling services, so that employees receive full support and care



5.2 Compensation and Benefits

5.2.1 Equal Compensation

Competitive Compensation

KYEC's employee compensation standards are determined by educational background level and professional skills and experience, without any discrimination based on gender, race, religion, political stance, marital status, union membership, or other associations. The standard starting salary exceeds the minimum wage required by local regulations, with the overall structure including base salary, allowances, bonuses, and profit sharing. Additionally, salary adjustments and differentiated bonus/profit-sharing systems are provided based on the company's operational performance, individual performance results, and job responsibility contributions, to reward employees' hard work and dedication, and to motivate continuous employee growth. The Company also collects peer compensation data annually and reviews it regularly to ensure that employees' overall compensation remains competitive in the market. Furthermore, adhering to the principle of profit sharing, if there are annual profits, 8% to 10% should be allocated as employee compensation, while maintaining an average annual salary increase of 3-5% company-wide (the Company reserves the right to increase, decrease, or adjust based on operational performance and other circumstances), to acknowledge employees' contributions. Looking ahead, KYEC anticipates that its operational performance will continue to rise. Additionally, KYEC publicly discloses the average salary of full-time employees not holding managerial positions, which increased by approximately 8.6% in 2025 compared to 2024. An employee engagement survey is conducted every year. In 2025, employee satisfaction increased compared with the previous year, and the Company continues to strive for positive progress and growth.

Year	Average Remuneration Ratio - Male vs. Female			
	Job Category			
	Management Personnel	Engineering Personnel	Administrative Personnel	Technical Personnel
2025	1.09	1.11	1.08	0.96

▼ Non-Managerial Position Salary Comparison - KYEC:

Item	2023	2024	2025	Increase
Average Salary	796	859	910	5.9%
Median Salary	665	696	719	3.3%
Male Average Salary	872	950	987	3.9%
Male Median Salary	727	777	788	1.4%
Female Average Salary	686	740	804	8.6%
Female Median Salary	593	617	661	7.1%

1. Unit: NT$ thousand
2. Increase calculation formula: (2025 amount - 2024 amount) / 2024 amount × 100%

The ratio of the President's total compensation in 2025 to the median total compensation of the Company's other employees is 39.7 to 1. The ratio of the percentage increase in the President's annual total compensation to the median percentage increase in the average annual total compensation of the Company's other employees is 3.21 to 1.

Note:

1. Annual total compensation ratio: the annual total compensation of the organization's highest-paid individual / the median annual total compensation of all employees (excluding the highest-paid individual).
2. Ratio of percentage increase in annual total compensation: the percentage increase in annual total compensation of the organization's highest-paid individual / the percentage increase in the median annual total compensation of all employees (excluding the highest-paid individual).

Sound Retirement Plan

To ensure employees' retirement security, promote labor-management relations, and enhance work efficiency, KYEC has established a Labor Retirement Fund Supervisory Committee in accordance with the law. This committee supervises the storage and disbursement of retirement funds. As required by regulations, 2% of the total monthly payroll is allocated to the retirement fund, which is deposited in a dedicated account at the Bank of Taiwan. Starting from July 1, 2005, employees under the new system have 6% of their monthly contribution wages contributed to their retirement fund, which is stored in individual retirement accounts established by the Bureau of Labor Insurance. Employee participation rate in retirement plans is 100%.

Additionally, KYEC estimates the balance of the aforementioned labor retirement fund account before the end of each year. If the balance is insufficient to cover the total retirement benefits for employees estimated to meet retirement conditions in the following year, the difference will be contributed in a lump sum by the end of March of the following year to protect employees' retirement rights.

▼ Retirement Plan:

Item	Retirement Fund Contribution as Percentage of Salary	Employee Participation Rate in Retirement Plans
Old System Retirement Fund (Note)	Employer: 2% Employee: 0%	100%
New System Retirement Fund	Employer: 6% Employee: 0-6%	100%

Note: Applies to those with old system retirement fund seniority; however, new system retirement fund seniority begins only after the employee voluntarily chooses to switch to the new system retirement fund eligibility.



5.2.2 Comprehensive Welfare Measures

Meal Care

Recognizing that food is essential to wellbeing, KYEC takes care of its employees by offering a variety of meal options to provide them with different choices. For example, the on-site cafeteria provides daily options including fruit and vegetable-rich meals, gourmet meals, light meals, and healthy meals, while the convenience store supplies staple foods, fresh salads, and fruits, with all meals included in the meal subsidy program. The coffee bar also incorporates light meals into the menu for all three meals.

The current approach to contractor health management focuses on key contractors based on their on-site duration, with long-term on-site contractors including: catering vendors, convenience store vendors, coffee bar vendors, cleaning contractors. Contractors provide health examination reports for their on-site workers, and when abnormal cases are identified, the on-site health team reminds the contractor's employer to pay attention to and care for their employees' health conditions.

LOHAS King Yuan

To enhance employee cohesion and foster a positive organizational culture, KYEC designs a range of activities that allow employees to relax and engage in recreational activities during their leisure time.

Organizing diversified activities:

To promote employee interaction and communication, demonstrate teamwork spirit among employees, and enrich employees' leisure life outside of work, KYEC organizes various diversified activities every month to enhance cohesion among employee teams. In 2025, KYEC organized a total of 12 activities with approximately 15,000 participants.

Month	Activity Name	Number of Participants
2	Art and Aesthetics Activities	168 employees
3	Foam Dart Shooting Competition	180 employees
4	Basketball Package Deal Activity	72 employees
5	Basketball Package Deal Activity	630 employees
6	3x3 Basketball Competition	215 employees
7	Celebrity Talks	130 employees
8	Floor Curling Tournament	156 employees
9	Beanbag Toss Tournament	128 employees
10	Family Day	9000 employees
11	Drawing Competition	97 employees
11	Karaoke Contest	60 employees
12	Movie Appreciation	4500 employees

Recognition and Awards

To reward outstanding colleagues and establish internal role models, we have established reward criteria to select those with exceptional performance. Each year, we conduct factory-wide model employee selection, create honor roll posters of model employees, and post them on bulletin boards for colleagues to read and learn from, promoting mutual encouragement among colleagues. In addition to internal encouragement methods, the company also actively nominates factory model employees to participate in external model worker selection activities. Many colleagues have received honors as Miaoli County Model Workers and Outstanding Employees of Hsinchu Science Park.

To thank senior colleagues for their long-term contributions to the company, colleagues who have worked for 5 years, 10 years, and 25 years will receive seniority awards.

Quality Workplace

Creating a quality work environment is KYEC's primary goal. We have established a range of recreational areas on high floors with good views, such as table tennis areas, employee restaurants, 24-hour convenience stores, and coffee bars. Allowing employees to enjoy outdoor scenery while exercising and dining.



▲ Table Tennis Area



▲ Convenience Store



▲ Massage Room

(1) Weight scales and electronic blood pressure monitors are installed in public areas for use by all employees, facilitating self-measurement and self-health management.

(2) The massage room in the first-floor lobby is staffed by visually impaired massage therapists who serve colleagues, referred through the Miaoli County Association for the Visually Impaired, providing stress relief and relaxation services for employees. In 2025, a total of 15,633 people participated.

(3) Creating a friendly breastfeeding environment with comfortable sofas, refrigerators for storing breast milk, and information on infant feeding knowledge. In 2025, KYEC's lactation rooms recorded approximately 1,968 visits in total for the year.

Comprehensive Insurance System

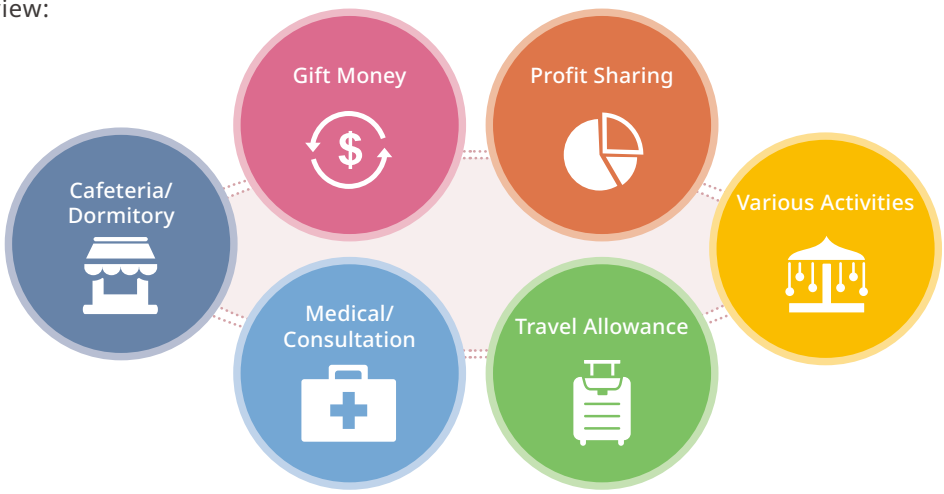
Pursuant to law, labor and health insurance are provided for employees on their first day of employment. Additionally, the Company pays in full for group insurance coverage for all employees (including life insurance, accident insurance, medical insurance, casualty insurance, and occupational injury insurance). At the same time, the Company also provides travel insurance for overseas business trips and arranges for insurance company representatives to be stationed at each factory weekly to provide insurance-related consultation services for colleagues.

Comprehensive Leave System and Benefits

KYEC has established leave-related regulations in accordance with the Labor Standards Act, Rules for Workers Taking Leave, and the Act of Gender Equality in Employment, including marriage leave, bereavement leave, menstrual leave, maternity leave, paternity leave, prenatal examination leave, and annual leave, all granted in compliance with legal requirements. The Company also provides employees with benefits and measures related to food, clothing, housing, and transportation, including employee profit sharing, annual salary adjustments, bonus systems, free regular health examinations, infirmary and specialist physician free medical consultation services, employee dormitories, employee cafeteria and meal subsidies, free car and motorcycle parking, senior employee and model employee rewards, departmental activity funding subsidies, preferred vendor partnerships, etc. However, the Company reserves the right to increase, decrease, adjust, or discontinue any of the aforementioned benefits based on business conditions and other legitimate reasons.

Furthermore, substantial bonuses are provided in various activities to attract and encourage employee participation, promoting a balance between work and life. We also regularly review our internal benefits situation and plan appropriate benefit measures according to colleagues' needs (such as signing agreements with nearby kindergartens), so that colleagues' family members can also enjoy convenience in daily life. Various subsidies provided by the Employee Welfare Committee are subject to the operations and resolutions of the Employee Welfare Committee meetings, which reserve the right to increase, decrease, adjust, or discontinue the implementation of benefits.

Benefits Overview:



5.2.3 Diversity and Inclusion

Diverse and inclusive workplace

KYEC is committed to creating a friendly workplace that is fair, just, respectful, and inclusive. The specific actions below apply to local employees, foreign employees, and new immigrant employees.

(1) Mentorship program – "Mentor System": Each new employee is assigned one mentor from their unit (foreign employees are assigned a foreign mentor), who helps them get to know their living environment and regularly checks in on all aspects of their life and work, strengthening care for new employees.

(2) Diversity training and guidance: Courses on workplace violence and sexual harassment are held every year to raise awareness of gender equality issues and ensure fair treatment of all groups, without discrimination based on race, nationality, gender, age, sexual orientation, or other factors.

(3) "Diversity and Equality" questionnaire: Based on the principles of diversity and equality, and to understand how different groups experience diversity and inclusion in the workplace, the Company proactively conducts a "Diversity and Equality" questionnaire survey on a voluntary basis. The results will be used to formulate improvement policies, optimize welfare measures, strengthen managerial capabilities, and create a friendly working environment, thereby promoting fairness and inclusion in society.

Diversified care

- Foreign employees are assigned mentors upon joining, who regularly check on the new hires' learning and help them settle into their environment.
- Workplace information and rules are provided in the languages of different nationalities to help employees adapt to their work.
- Foreign employees are entitled to welfare subsidies and may sign up for Employee Welfare Committee activities.
- Labor-management meeting representatives are not restricted by nationality, and foreign labor representatives participate in the meetings.
- The in-plant model employee selection is open to all nationalities, and foreign employees may also participate.
- Forums for foreign employees are held regularly to provide communication channels regarding life and work.
- Taking foreign employees' dietary cultures into account, the Company provides meals featuring dishes from their home countries.

- The Company provides equal job opportunities to disadvantaged groups, without discrimination based on new immigrant status, nationality, gender, or age.
- Accessible restrooms, ramps, elevator braille panels, and other facilities are provided.

- Comfortable lactation rooms and priority parking spaces are provided.
- During emergency evacuation drills, designated "little angels" are assigned to assist pregnant employees.
- Plant nurses provide continuous maternal health care from the start of pregnancy until it ends.
- Women's health care is promoted through on-site screening events held by hospitals (breast ultrasound/ Pap smear).

- Female managers are promoted based on ability rather than gender, and diverse training and development opportunities are provided.
- Gender topics are included in the annual sexual harassment training to promote respect for all genders.

At KYEC, we believe that diversity and inclusion are among the key forces driving the Company's future development.

In recent years, KYEC has pursued its diversity and inclusion goals by embracing diverse groups and providing diverse employment opportunities. Overall compensation and benefits do not differ based on race, gender, nationality, religion, or other factors.

5.2.4 Family-Friendly Workplace

KYEC provides comprehensive support and care for pregnant employees, and has established operational protection regulations specifically for female employees:

(1) Establish standards for heavy lifting.

(2) Pregnant employees are prohibited from handling work involving hazardous, explosive, flammable, and other dangerous substances.

(3) The employer shall not have female employees who are pregnant or breastfeeding work at night. Employees' autonomy is respected, and work assignments are adjusted according to their health conditions.

(4) Comply with occupational safety and health regulations that prohibit female employees from engaging in dangerous or hazardous work.

(5) Organize health promotion activities such as maternal seminars and gynecological cancer screening to take care of employee health.

(6) Provide colleagues with a comfortable breastfeeding environment, designed to high standards, using environmentally friendly, non-toxic, and flame-retardant materials, ensuring comfort, privacy, and ergonomic design.

(7) Grant maternity leave to all eligible employees in accordance with local legal regulations.

(8) Newborn child welfare subsidies (available to all employees).

To enhance care for employees who are pregnant or breastfeeding, the following corresponding measures are implemented:

(1) During maternity leave, the on-site health team contacts employees to provide support and consultation services based on their needs.

(2) After returning to work following maternity leave, arrange for on-site health team to conduct maternal health risk questionnaires and provide health education consultation.

(3) For cases involving parental leave, the on-site health team conduct face-to-face interviews before employees return to work to assess physical condition and readiness to resume work.

(4) After returning to work following parental leave, the on-site health team conduct face-to-face interviews to assess job suitability.



▲ Breastfeeding room

King Yuan Group cares about employees' childcare and breastfeeding issues. In addition to providing employee care, pregnancy and postpartum health education consultation, breastfeeding rooms, and contracted childcare centers, the Company also provides parental leave in accordance with Labor Standards regulations and offers proxy services for applying for parental allowances from the Labor Insurance Bureau. In addition, in accordance with the Gender Equality in Employment Act, employees are offered unpaid parental leave of up to 2 years, which may be taken in separate periods or arranged flexibly according to employee needs, helping employees balance work and family responsibilities.

Childbirth Benefits:

Paid maternity leave (primary caregiver): Female employees are provided with 8 weeks of paid maternity leave. They may also apply for six months (24 weeks) of parental leave paid at 80% of their insured salary.

Paternity leave/prenatal checkup accompaniment leave (secondary caregiver): Employees are provided with 7 days of paternity leave/prenatal checkup accompaniment leave. They may also apply for six months (24 weeks) of parental leave paid at 80% of their insured salary.

Childbirth subsidy: A childbirth subsidy of NT$10,000 is provided for each newborn.

Lactation breaks are 1 hour per day, with an additional 30 minutes for overtime exceeding 1 hour. Lactation time is counted as regular working hours.

Under these comprehensive support measures, the Company's return-to-work rate for employees applying for parental leave in 2025 was approximately 78.6%, with a retention rate of 78.8% for those still employed one year after returning to work.

Parental leave personnel analysis

	2025		
	Male	Female	Total
Number of employees eligible for parental leave in the year (A)	202	140	342
Number of employees who actually applied for parental leave in the year (B)	6	34	40
Number of employees scheduled to return from parental leave in the year (C)	5	37	42
Number of employees who actually returned from parental leave in the year (D)	4	29	33
Number of employees who actually returned from parental leave in the previous year (E)	9	24	33
Number of employees who returned from parental leave in the previous year and remained employed for 12 months after return (F)	8	18	26
Retention rate (%) (=F/E)	88.9%	75.0%	78.8%



5.3 Talent Cultivation and Development

Material Topic Management Approach: Employee Career Development

Corresponding GRI Indicators: GRI 404-1, 404-2, 404-3

Impact Description	Positive Impact: Establishing comprehensive training and development plans supports talent recruitment and retention programs, enhances employees' job skills to meet manufacturing needs, strengthens employee cohesion and competitiveness, and reduces the risk of talent loss. Negative impact: If talent cannot keep pace with the times, gain exposure to new concepts and knowledge, and acquire professional knowledge and skills, the Company's competitive advantage and growth momentum will be affected.		
Policies or Commitments Formulated or Followed	● Internal Regulations: » Training Quality Management Manual, Employee Education and Training Control Procedures, Education and Training System Management Procedures	Responsible Unit	Human Resources Department
Management Actions	1. Establish a Training Policy and provide diverse learning channels 2. Continue to provide professional on-the-job training in accordance with the annual training plan to build job skills 3. Continue to promote the Management Talent Development Program (7th cohort)		
Process for Tracking Action Effectiveness	1. Average annual training hours per employee 2. Monthly tracking of the system training completion rate for new hires within 3 months of joining 3. Monthly review of the execution rate of the annual training plan 4. Hold management evaluation meetings to review training outcomes 5. Regularly conduct an annual training needs and satisfaction survey		

Management performance indicators			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
1. Average of 64 training hours per employee 2. 0% abnormality rate in system training completion for new hires within 3 months of joining 3. Annual training plan execution rate of 94% 4. 100% execution rate for the Management Talent Development Program (7th cohort) 5. Overall annual training satisfaction score of 4.55	1. Average of 64 training hours per employee 2. 0% abnormality rate in system training completion for new hires within 3 months of joining 3. Annual training plan execution rate of 94% 4. 100% execution rate for the Management Talent Development Program (7th cohort) 5. Overall annual training satisfaction score of 4.55	1. Average of 65 training hours per employee 2. 0% abnormality rate in system training completion for new hires within 3 months of joining 3. Annual training plan execution rate of 95% 4. 100% execution rate for the Management Talent Development Program (8th cohort) 5. Overall annual training satisfaction score of 4.56	1. Average of 66 training hours per employee 2. 0% abnormality rate in system training completion for new hires within 3 months of joining 3. Annual training plan execution rate of 96% 4. 100% execution rate for the Management Talent Development Program (8th cohort) 5. Overall annual training satisfaction score of 4.57

5.3.1 Training and Development

Diversified Training and Development

To strengthen the company's management system and sustainable operations, the company places great emphasis on talent development. To effectively achieve talent development goals, the Company has established a comprehensive education and training system for employee learning and development. Regarding employee learning and development planning, the Company establishes phased target plans based on individual employee positions and hierarchical levels, as well as their career development status within the Company. This systematic approach helps employees learn and grow, progressively enriching them with the professional knowledge and skills required for their functional roles, promoting the achievement of training objectives and enhancing overall competitiveness.



KYEC provides employees with diverse training methods and courses, allowing every employee to access abundant training resources through various means to promote self-learning and growth. An E-learning platform has been established. In addition to on-the-job training, the Company promotes education and training through the KYEC e-Academy, with courses covering engineering management, environmental management, equipment management, production management, quality management, management competencies, law and intellectual property, business systems, and other categories. King Yuan (KYEC) currently offers more than 600 online program sessions, enabling employees to arrange their learning progress according to their own needs without time or location constraints and effectively enhancing training outcomes. In 2025, employee logins to the system reached 304,697. In addition, employee learning maps and job-specific curricula have been established, so that employees can clearly understand the learning plans arranged for them by the Company and their units and can look up training courses and training records in the system. Managers can also manage and track staff training completion rates through the learning map system overview.



The Human Resources Department conducts orientation training for all new employees, covering corporate culture and core values, personnel management regulations (including integrity management and anti-corruption), human rights issues, quality policies (including 6S), legal knowledge & intellectual property education, information security and advocacy, employee health education, occupational safety education, etc. All new employees completed the training, which is delivered in multiple languages to facilitate learning.

The Company's learning and development planning for employees is based on individual job positions and hierarchical levels, as well as their career development status within the Company. The Company has established phased target plans to help employees learn and grow, progressively enriching the professional knowledge and skills required for their functional roles. This approach promotes the achievement of training goals, and enhances overall competitiveness. The structural framework combines functional competencies of knowledge, skills, behaviors, and attitudes, which helps improve individual work performance and subsequently drives the Company's economic impact and competitiveness.



For management trainee talent development, different management capabilities are required based on the behavioral levels needed at each management tier. The management system courses are divided into senior, middle, and junior management levels. Through a dual mentor system, supervisory guidance and subordinate development capabilities and responsibilities are strengthened. Additionally, senior executives attend supervisory training evaluation meetings every six months to review trainee development outcomes.

Approximately 50% of KYEC's customers are from overseas. The Company encourages employees to strengthen their language abilities, regularly assesses the English proficiency of managers within the facilities and provides learning resources to enhance self-language communication skills, with the expectation that employees can apply their language acquisition to their work.



▲ New Employee Training Courses - KYEC



▲ Environmental Safety Training Courses - KYEC

KYEC provides equal training opportunities for everyone regardless of gender. The education and training system includes nine major pillars: (1) supervisory management, (2) new employee training, (3) basic functional skills, (4) professional training, (5) quality training, (6) environmental safety training, (7) legal intellectual property, (8) self-development, and (9) supply chain security. For the 2025 annual training plan, KYEC conducted 386 course sessions with a total of 1,649 course hours and 304,697 total participants, with completion rates >85% across all systems.

Average Training Hours per Employee in 2025 (Statistics as of December 31, 2025)

Year	Gender	Job Category							
		Management Personnel		Engineering Personnel		Administrative Personnel		Technical Personnel	
		Total Training Hours	Average Training Hours per Person	Total Training Hours	Average Training Hours per Person	Total Training Hours	Average Training Hours per Person	Total Training Hours	Average Training Hours per Person
2023	Male	17,352	30	201,307	76	2,909	28	178,210	71
	Female	5,766	28	52,568	70	8,332	27	149,568	64
Subtotal		23,118	29	253,875	75	11,241	27	327,778	68
2024	Male	19,416	33	219,489	77	3,624	32	203,258	62
	Female	6,565	32	61,646	76	10,142	31	169,780	62
Subtotal		25,981	33	281,134	77	13,766	32	373,038	62
2025	Male	16,730	35	164,916	81	2,765	35	141,772	67
	Female	5,474	34	51,004	82	8,214	37	162,888	66
Subtotal		22,204	35	215,920	82	10,979	36	304,660	67

Note:

1: Total training hours are calculated based on the total person-hours of training for that year.

2. Average training hours per person = total training hours / total number of persons in the category.

3. King Yuan Group has formally excluded the King Long and Zhen Kun factories from the reporting boundary from 2025 onward.

In accordance with government regulations, we train personnel to obtain environmental and safety-related certifications to comply with operational requirements and ensure proper environmental management. Additionally, we conduct ISO quality-related auditor certification training to enhance internal audit effectiveness, continuously improve quality, and achieve effective operation of the company's quality system. As of 2025, KYEC has assisted employees in obtaining 5,452 certifications across 42 categories, and continues to maintain the validity of these certifications.

To strengthen the employee quality culture, quality-related education and training is conducted through diverse, multilingual courses. New-hire training includes a quality policy (including 6S) course to build new employees' quality awareness, and current employees are offered a variety of quality courses (such as problem analysis and resolution, and automotive products) to raise every employee's quality awareness and enable them to meet quality requirements in their work. In 2025, total training hours for quality management system courses reached 144,311 hours, with more than 62,788 training attendances.

Providing employees with upskilling and transition assistance programs in response to industry upgrading

KYEC regards talent as the core of sustainable operations; we provide diverse training programs to ensure that employees remain competitive amid technological change.

(1) Internal training: In the face of the challenges of automation and AI trends in the semiconductor industry, the Company actively helps employees reshape their competencies, reducing the impact of job changes.

(2) External training: Employees are encouraged to continue improving job-related professional knowledge and skills, with full or partial tuition subsidies provided to strengthen the professional depth of the organization as a whole.

(3) In 2025, internal units underwent organizational restructuring; priority was given to integrating internal vacancies, and relevant technical bridging courses were arranged.

The Company continues to optimize its training system; the 2025 implementation results are as follows:

Through diverse programs, employees not only contribute their strengths during their employment, but also continue to possess strong social adaptability and market value.

Program Category	Target Audience	Core Content
Management Competencies	Middle and senior managers	Training in the application of AI tools and system tools
Professional Competencies	Business unit engineers	Basic logic test theory and practical training
Corporate Sustainability	IFRS team members	International Financial Reporting Standards (IFRS) risk assessment and implementation-related operations
Industry Trends	All colleagues	Education and training on information security, sustainability (ESG), and workplace sexual harassment
Transition Assistance	Employees affected by organizational adjustments	Electronics and testing knowledge training

5.3.2 Performance Evaluation

Open Performance Evaluation and Promotion Development

KYEC's performance management and development system not only evaluates employee performance during specific periods as a channel for promotion, bonus allocation, and talent development, but also actively serves as an effective pathway to assist employees in their career development. At the end of each year, we review the previous year's goal completion rate through self-evaluation and supervisor evaluation. One-on-one performance interviews are held to reach consensus on past achievements and future objectives. Subsequently, through deliberation by the evaluation committee, the final performance rating is determined and the evaluation results are given to the individual. Finally, this rating serves as a reference basis for the following year's compensation allocation and talent development, creating a cycle of continuous improvement. In addition, the Company also actively assists and provides improvement opportunities for lower-performing employees, arranging coaching, training, and improvement plans, ensuring that a single evaluation does not diminish their efforts over the entire year.

The process of the KYEC's employee performance evaluation process is open and transparent, eliminating subjective bias caused by single evaluation sources. Evaluation or promotion results are free from discrimination based on gender, race, religion, marital status, etc. If employees have any objections to performance results, they can submit a review application to the Human Resources Department. Over the past three years, employees participating in performance evaluations averaged approximately 95.3%.

KYEC regards talent as the Company's most important asset. To implement fair and transparent promotion and incentive mechanisms, a comprehensive performance evaluation system has been established; in 2025, the proportion of employees receiving performance evaluations reached 95%.

Regular performance evaluations are conducted for all regular employees. To ensure the fairness of evaluations, supervisors are required to hold interviews and consultations with their subordinates during the evaluation period, helping employees understand their strengths and the areas they need to improve.

A grievance channel is also in place: if employees disagree with their evaluation results, they may request a review, which is investigated impartially by a review committee to ensure that every colleague's efforts are treated fairly.



Year	Gender/ Job Category	Regular Performance Evaluation Ratio				
		Management Personnel	Engineering Personnel	Administrative Personnel	Technical Personnel	Total
2023	Male	98%	93%	91%	99%	96%
	Female	100%	89%	92%	98%	96%
	Subtotal	98%	92%	92%	99%	96%
2024	Male	98%	89%	94%	98%	94%
	Female	99%	89%	89%	98%	96%
	Subtotal	98%	89%	90%	98%	95%
2025	Male	98%	89%	90%	99%	94%
	Female	98%	86%	87%	98%	95%
	Subtotal	98%	88%	88%	98%	95%

Note:

1. Regular performance evaluation rate = number of employees evaluated / number of employees at the end of the year.
2. Employees who had been employed for less than six months in the year were not evaluated; as the number of new engineering hires increased due to the labor needs of factory expansion, the regular performance evaluation rate decreased.

5.4 Workplace Safety

Material Topic Management Approach: Occupational Safety and Health

Corresponding GRI Indicators: 403-1~ 403-10

Impact Description	1. Accidents may cause production interruptions, labor shortages, and damage to related equipment, affecting the stability of the Company's operational efficiency. 2. Reducing the accident rate improves employee satisfaction and corporate image.		
Policies or Commitments Formulated or Followed	● Internal Regulations » M3 EHS Management System Manual ● Government Regulations » Occupational Safety and Health Act	Responsible Unit	Safety and Risk Management Department
Management Actions	● Continue to pass ISO 45001 certification every year, maintaining the effective operation of the management system. ● Introduce an AI behavior detection system in high-risk work areas to ensure that employees comply with the relevant operating standards. ● Implement the new machine release mechanism, conducting thorough safety inspections before equipment is put into use. ● Optimize the automated material handling system and introduce automated guided vehicles to reduce ergonomic injuries from cumulative repetitive work. ● Regularly conduct employee health checkups and health seminars, and provide professional psychological counseling channels. ● Regularly conduct scenario-based emergency response drills for scenarios such as chemical spills and warehouse fires to improve employees' response capabilities. ● Introduce digitalized contractor management, establishing an online factory entry application and safety education platform to strictly control the operational risks of external contractors within the factories.		
Process for Tracking Action Effectiveness	● Track the disabling injury frequency rate (FR) and disabling injury severity rate (SR) monthly to assess trends in the accident rate. ● Convene the Occupational Safety and Health Committee quarterly to review management effectiveness together with labor representatives, ensuring that the relevant management programs are implemented on schedule.		

Management performance indicators			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
● Target: Total Injury Index< 0.14 ● Performance: Total Injury Index of 0.11	● Target: Total Injury Index< 0.17	● Target: Total Injury Index< 0.17	● Target: Total Injury Index< 0.17

5.4.1 Occupational Safety and Health Management

Occupational Health and Safety Management System and Risk Control

Employees and partners are at the core of business operations. KYEC is keenly aware that safety and health risks in the work environment not only concern employee health, but may also have a major impact on the Company's operations and society. Using ISO 45001:2018 and TOSHMS (Taiwan Occupational Safety and Health Management System) as its standards, the Company has built a comprehensive management system through the PDCA (Plan-Do-Check-Act) cycle.

Through the establishment of the "Occupational Safety and Health Committee," we proactively identify work environment risks and formulate rigorous management measures and control procedures. To implement information transparency and full participation, the Company has built the [EHS Platform] internal website to publish real-time information and provides employees with diverse consultation channels such as a message board and email. In addition, through the regular execution of internal audits and performance reviews, preventive measures are effectively implemented to comprehensively protect workers' lives, safety, and physical and mental health. Note: External workers refer to all workers other than employees who perform work items designated by the Company within or outside the Company's premises, such as raw material suppliers, equipment maintenance vendors, external consultants, etc.

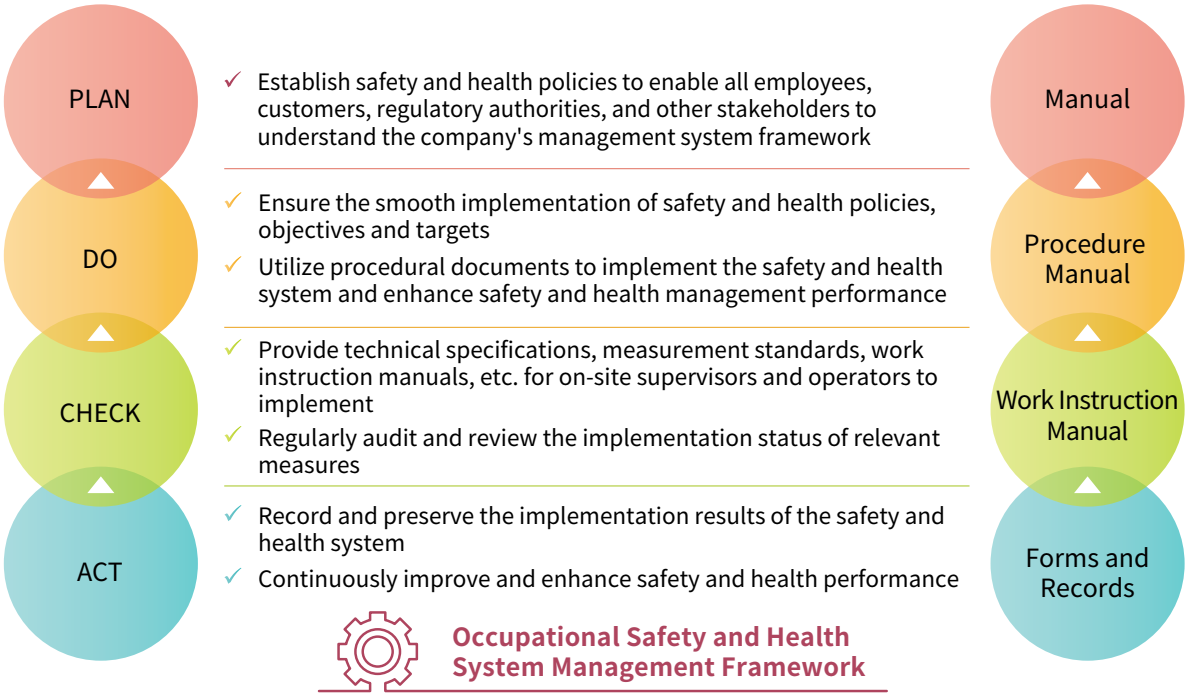
The Company has established occupational safety and health management systems at the following operational sites and has passed external third-party verification. The management system standards adopted by each operational site and the number and proportion of workers covered are shown in the table.

Operational Sites	Occupational Safety and Health Management System Certification Standards	Applicable Sites	Coverage of Workers Note 1			
			Employees (persons)	Proportion Note 2 (%)	External Workers (persons)	Proportion Note 3 (%)
Hsinchu Factory	TOSHMS, ISO 45001	All workplaces at this location	54	100%	0	-
Zhunan Factory			6,261	100%	9	100%
Tong-Luo Factory			2,079	100%	0	-
Toufen Factory			296	100%	0	-

Note 1: The Company uses internal data statistics to calculate the number of people covered by the occupational safety and health management system, and this number has been verified through internal audits and external reviews.

Note 2: Proportion of covered employees = Number of employees at operating locations / Total number of employees at operational sites

Note 3: Proportion of covered workers = Number of workers at operating locations / Total number of workers at operational sites



Occupational Safety and Health System Management Framework

Occupational Safety and Health Committee

The KYEC Occupational Safety and Health Committee is jointly composed of labor and management representatives, with a total of 144 committee members. The President serves as the chairperson, with 63 labor representatives accounting for 44% of all committee members. The Occupational Safety and Health Committee holds regular meetings once per quarter, responsible for reviewing the company's occupational safety and health management measures, the implementation effectiveness of various management procedures, occupational safety and health education and training plans, and occupational accident investigation reports.

A management group under the Occupational Safety and Health Committee is responsible for regularly executing risk assessment procedures, planning and promoting occupational safety and health policies, arranging annual education and training plans, occupational health services, and health promotion activities. The group also announces occupational safety and health management measures on the Company website, promotes occupational safety and health management policies, and provides multilingual public procedure documents for foreign employees to review, ensuring that all KYEC colleagues clearly understand the Company's occupational safety and health policies.

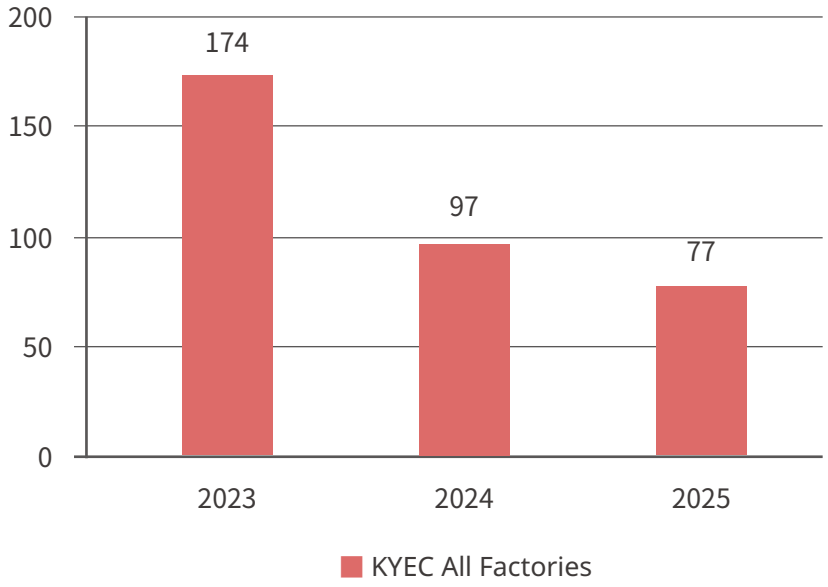
Worker Communication and Reporting Mechanisms

The management group has established an independent reporting mechanism where workers can anonymously provide feedback, communicate, and consult on occupational safety and health related matters through a dedicated hotline and email at 8510@kyec.com.tw. When foreign employees request communication or consultation, employees with foreign language proficiency or commissioned translators serve as intermediaries to ensure effective two-way communication.

In addition, each facility has established an emergency response center with personnel on duty. Upon receiving abnormal reports, they can immediately conduct notifications and broadcasts according to the emergency situation. Each unit has also established emergency response teams, regularly updates member lists and conducts job task training to strengthen personnel's emergency response capabilities. During quarterly training for both existing and new employees, all staff are informed that if there is an immediate risk that is very likely to occur, they may stop work and retreat to a safe location without endangering the safety of other workers, while simultaneously reporting to their unit supervisor. Through the Company's self-developed digital roll call system, we ensure that all personnel within the facility have completed evacuation to reduce casualty rates when accidents occur, while also ensuring personnel are proficient in using safety protective equipment to guarantee the effectiveness of emergency response procedures.

Upon receiving reports, the management group must immediately conduct investigations, assess the possibility and severity of hazards, formulate response measures and report to the Occupational Safety and Health Committee for review, and announce the investigation and resolution results to all company workers. Personnel who proactively report can receive performance rewards to encourage staff to participate in supervising and report potential occupational safety and health risks, to reduce the occurrence of hazardous incidents. In 2025, KYEC submitted a total of 77 improvement proposals.

Analysis of Safety and Health Improvement Proposal Cases



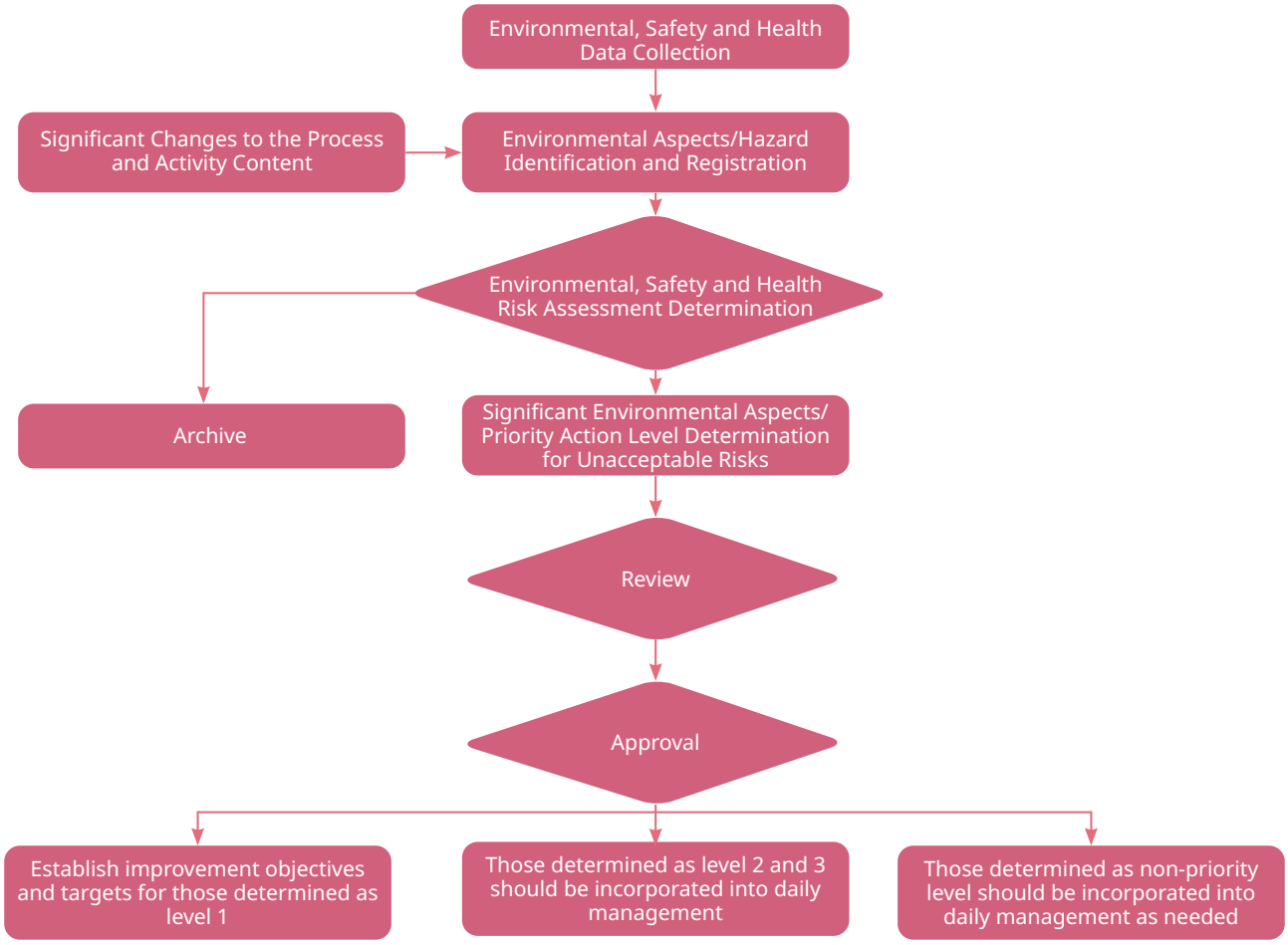
Occupational Safety and Health Risk Assessment

KYEC follows local occupational safety and health regulations at its operational locations and has established hazard identification and risk assessment management procedures, which are implemented by the occupational safety and health management team under the Occupational Safety and Health Committee. In 2025, professional training on hazard identification and assessment was conducted for the occupational safety and health management team, and members were encouraged to obtain relevant external certifications.

The occupational safety and health management team conducts annual reviews of work environments at operational locations and upstream and downstream suppliers across various sites. Based on hazard severity, probability of occurrence, and existing protective facilities, risks are classified into five levels: major risk, high risk, moderate risk, low risk, and minor risk. The team evaluates potential categories of major occupational accidents or occupational diseases, and implements control measures to reduce risks for major, high, and moderate risk items. External personnel are regularly assigned to audit the effectiveness of these control measures. To ensure the effectiveness of control measure implementation, the Company compares external audit results with original targets. External audit personnel who have received professional hazard identification and risk assessment training and obtained professional certifications conduct these audits locally. Regular meetings are held to review deficiencies, track effectiveness, and formulate subsequent improvement directions.

In addition to routine risk assessments, the Company conducts additional risk assessments for non-routine events such as major changes to workplace equipment or operating procedures, serious occupational accident incidents, or significant worker complaint cases. The Company revises the originally determined risk levels and preventive measures to immediately respond to and prevent disaster incidents.

Risk Assessment Hazard Identification Flowchart



Risk level classification and corresponding management mechanisms

Risk level	Management mechanisms
Major risk	Establish operational control procedures and supervisory measurement requirements, review the effectiveness of control and supervision annually, and list as key items for management inspections and priority improvement projects.
High risk	Establish operational control procedures and supervisory measurement requirements, review the effectiveness of control and supervision annually, and list as key items for management inspections and secondary improvement projects.
Moderate risk	Establish operational control procedures and supervisory measurement requirements, review the effectiveness of control and supervision annually, and list as key items for management inspections and improvement projects.
Low risk	Conditionally acceptable, with appropriate procedures, controls and safety protections in place and control measures established as needed.
Minor risk	Accept as is, no measures required.

High-risk items and control measures for KYEC work areas

Operational Sites	Risk items	Risk level	Hazard type	Control measures
Zhunan Factory	Trolley use and moving operations	Moderate	Pinching and impact injury	1. Continue to install new automated machines 2. Continue to provide personnel education and training
Tong-Luo Factory	Oven operations	Moderate	Burn injury	1. Added temperature-control locks 2. Wear personal protective equipment
Toufen Factory	Mobile robot charging management	Moderate	Fire	1. Fire blankets provided in each area 2. Established standards for charging area setup 3. Established battery procurement standards

Occupational Safety and Health Education Training

Occupational safety and health education training and promotion form the foundation for enhancing safety awareness among employees and contractors. All employees of KYEC must receive general occupational safety education training each year. Knowledge and skills training for employees and external workers is conducted separately according to different departmental work patterns and work environments to enhance employee safety awareness and prevent accidents.

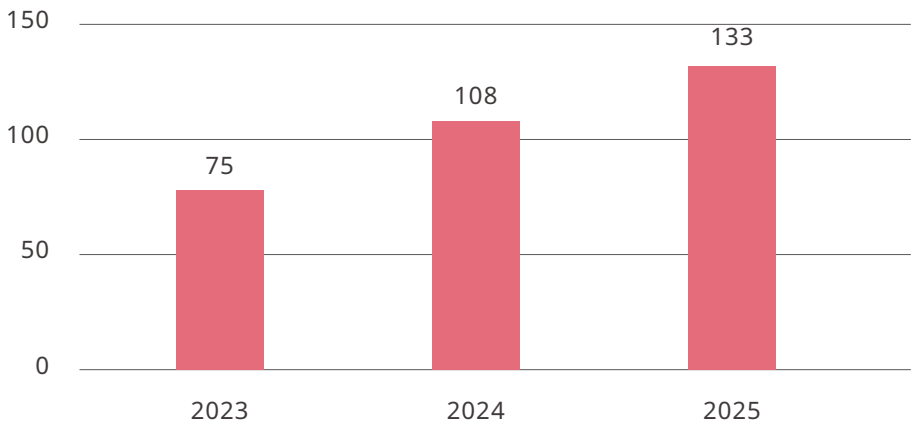
Category	Course Content	Training Participants	Total Training Hours/Sessions
General Occupational Safety Education Training	General occupational safety education training, including regulatory overview, occupational safety and health concepts and work rules, standard operating procedures, emergency response procedures, fire safety and first aid knowledge.	All Employees	109 hours/41 sessions
Occupational Hazards	Occupational accident and occupational disease prevention, such as traffic safety training, accident investigation education training, and environmental aspects and hazard identification risk assessment education training, etc.	All employees or team members	12 hours/12 sessions
Hazardous Activities	High-risk activity operation procedure education training, such as equipment relocation personnel education training, chemical hazard communication education training, nitrogen cylinder operation education training, high-pressure gas work supervisor, specific chemical substance work supervisor, and organic solvent work supervisor, etc.	All employees or employees involved in such operations	72 hours/19 sessions
Hazardous Situation Training	Hazardous situation emergency response training, such as fire drills, earthquake drills, fire extinguisher education training, rescue team education training, and evacuation guidance team education training, etc.	All employees or team members	48 hours/34 sessions

Each year, drill themes are planned, emergency response drill plans are scheduled for each unit, and each shift conducts drills according to the plans. Pre-drill meetings discuss the appropriateness of emergency response planning, implementation verification and scoring are conducted during drills, and post-drill reviews identify improvement items and propose relevant recommendations. Actively participate in the Regional Joint Defense Committee of Toufen-Zhunan Industrial Park to exchange environmental, safety, and health management experiences with each other, and achieve mutual support functions.

A total of 133 emergency response drills were conducted in 2025. The statistics of drill types and sessions from 2023 to 2025 are as follows:

Type	2023	2024	2025
Fire Rescue/ Earthquake Disaster	30	35	41
Hazardous situation response drills	12	26	19
Plant-wide Evacuation	4	5	5
Shuttle Bus Drill	29	42	68
Total	75	108	133

▼ 2023-2025 Emergency Response Drill Sessions





▲ Chemical spill drills ▲ Fire rescue training ▲ Shuttle bus evacuation drills ▲ Evacuation drills

Supplier occupational safety and health audits

Contractor management is a very important part of environmental, safety and health management, as a considerable proportion of contractor operations are high-risk activities. If operations are not conducted carefully, there is not only the risk of casualty but also the potential for business operation interruptions. Therefore, for contractor construction environmental, safety and health management, the Company has established contractor management and procurement management procedures. This requires the signing of a "Contractor or Subcontractor Safety, Health, and Environmental Commitment" before contracting begins, committing to comply with plant environmental, safety and health regulations and various construction guidelines during the construction period to achieve the goal of "zero accidents, zero disasters".

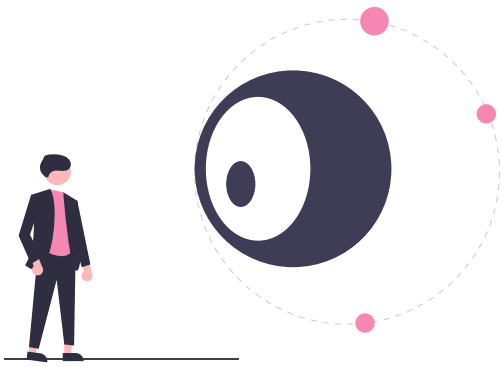
Contractors receive at least two hours of in-plant hazard notification education and training before entering the facility and undergo annual refresher training. Safety promotion is also conducted through monthly contractor coordination meetings which cover KYEC Group's occupational safety and health regulations, general safety and health training, and high-risk contractor operation emergency response drills. These meetings share the Company's management experience in creating a safe and healthy workplace, working together with the supply chain to build a safe and healthy work environment.

The Company conducts multiple occupational safety and health education and training sessions for new and existing suppliers, such as occupational safety and health regulation briefings, general safety and health training, and high-risk contractor operation emergency response drills. The sessions share the Company's management experience in creating a safe and healthy workplace, working together with the supply chain to build a safe and healthy work environment.

Type	2023	2024	2025
Contractor education and training personnel/sessions	1,029	3,678	974

KYEC implements personnel access control through electronic construction application and contractor personnel card-swiping systems, and conducts risk classification management for various operations. For higher-risk operations, in addition to strengthening inspection and control, KYEC has also introduced an AI behavior detection system, installing CCTV in high-risk areas of the factories for detection. If personnel behavior does not comply with site requirements, an alarm will be triggered and system notifications will be sent to relevant personnel, using digital management methods to enhance safety and health performance.

KYEC continues to audit key suppliers annually to confirm whether there are any violations of the Company's occupational safety and health regulations, and investigates the number of occupational injuries and occupational diseases that occurred during the year, assessing suppliers' occupational safety and health management deficiencies. If they are non-serious in nature, the Company proposes items that should be improved and suggests improvement measures, giving suppliers a 2-month improvement period, and re-auditing after 2 months to confirm that their workplace no longer has significant occupational safety risks. All suppliers passed the Company's occupational safety and health audit this year.



5.4.2 Health Management and Promotion Program

KYEC's management supports the promotion of health promotion policies and the formulation of implementation plans and programs, establishing comprehensive safety and health policies signed and announced by the President, and clearly incorporating "Promoting Health" and "Ensure Employee Health" among others. The policy content is as follows:

(1) Effectively utilize energy resources, promote waste reduction and recycling, reduce wastewater and greenhouse gas emissions, and do not use ozone-depleting substances.

(2) Continuously improve and enhance environmental safety and health performance, and strive for pollution and injury/illness prevention to comply with environmental protection and safety and health regulations as well as customer requirements.

(3) The implementation of environmental protection and safety and health is everyone's responsibility, and we continuously promote and educate this concept.

(4) Implement risk management and promote health promotion to pursue the goals of "zero disasters" and "zero injuries".

(5) Establish a Green Supply Chain management system to ensure work environment and employee health and reduce the environmental impact of products, processes, and related services.

(6) Proactively take into account the opinions of workers and stakeholders, and continuously improve environmental, safety, and health performance.

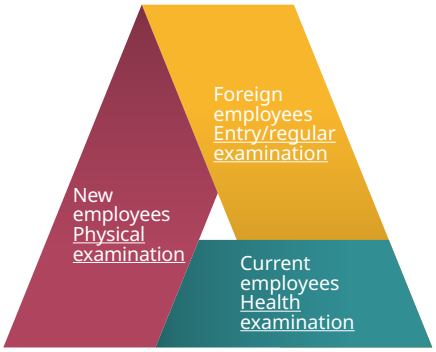
(7) Ensure workers' physical and mental health, uphold a zero-tolerance principle for unlawful workplace harassment, and build a friendly workplace environment.

A. Regularly convene "Occupational Safety and Health Committee Meetings" quarterly to discuss health-related issues.

B. Develop health management promotion plans annually and implement them with approval from management.



Promote health services and health promotion activities



KYEC has established qualified medical personnel and on-site physicians in the factory in accordance with the regulations of the Occupational Health Protection Rules to facilitate the promotion of health promotion activities and provide chronic disease prevention and medical care referral services. Annual health examinations are conducted every year, and based on the analysis results after the examinations, annual health promotion plans are formulated and health promotion activities are actually implemented; personnel engaged in special operations are arranged to receive specialized physical health examinations annually. The Company adopts graded management based on health examination analysis results. For those with abnormal physical examination and health examination results, the on-site health team provides professional health education consultation, while factory nurses provide care for various types of injuries and illnesses within the factory and maintain records and statistics of injury and illness categories.

The on-site health team handle reports of abnormal physical and health examination re-examinations and follow-up on re-examination results based on employee needs and annual health promotion plans. The on-site health team establishes data standards according to examination items, and abnormal data is categorized by severity into severe, moderate, and mild levels for health management.

In addition, the Company arranges annual health lectures, cancer screening, occupational specialist physicians and on-site medical service consultations each year. The Company also holds weight loss and smoking cessation programs annually. Through these promotional activities, the Company strengthens employees' autonomous health management improvement, adjusts lifestyles to enhance employee health awareness, and creates a healthy and safe work environment.

The Company regularly organizes weight loss and smoking cessation program series activities. Activity content includes: weight and carbon monoxide measurements (before and after), monthly voluntary employee exercise, nutrition lectures, metabolic syndrome lectures, and smoking cessation lectures. Monthly measurement records are kept to track weight loss and smoking cessation effectiveness, and participants submit outdoor exercise photos and dietary records, etc. To encourage participants' efforts, the Company provides participation rewards for employees who join the activities, and gives generous monetary rewards to the top three weight loss achievers and employees who successfully quit smoking. The effectiveness of these activities is publicly recognized in meetings. Over the past 2 years, a total of 119 people participated in the weight loss and smoking cessation program series activities. There are 3 people who successfully quitting smoking and a total weight loss of 189.5 kilograms.

The Company actively values employee health. Each year's health examination reports provide employees with a comparison of their examination data over three consecutive years, which has enhanced personal health awareness. For employees with the three highs (high blood pressure, high blood sugar, and high cholesterol), in addition to arranging face-to-face consultations with on-site medical service physicians, high-risk cases are referred to medical institutions. The Company provides health lecture series courses and encourages daily blood pressure monitoring and regular follow-up visits. Additionally, the Company has independently developed a health management APP tool to remind employees to log their daily blood pressure values, enabling effective self-management and health protection.

The Company continues to promote health promotion series courses to protect employee health. In 2025, the Company organized chronic disease prevention and treatment series courses including: cardiovascular disease, blood sugar disease, metabolic syndrome, cholesterol, high blood pressure, high blood sugar, and high cholesterol, and vision care, etc.

Health Promotion Activity Implementation Status:

	Year	2023	2024	2025
KYEC	Sessions	14	14	15
	Number of People	976	1246	1252



▲ Annual Health Examination Activities



▲ Chronic Disease Prevention and Treatment Lectures





▲ Blood Donation Activities

In 2024, received the Healthy Workplace Certification Mark from the Health Promotion Administration, Ministry of Health and Welfare



Company Headquarters Health Activation Mark



Zhunan Branch Office Health Promotion Mark



Tong-Luo Factory Branch Office Health Promotion Mark

Employee Physical and Mental Health

The physical and mental health for our employees is a key factor in KYEC's sustainable operations. In addition to appointing specialist doctors, we also collaborate with psychologists from psychiatry outpatient clinics at major hospitals to provide on-site services. We established the Employee Care Network to demonstrate the Company's commitment to employee wellbeing. To support staff in emergency situations, King Yuan established a 24-hour employee emergency assistance hotline "KYEC 119," handled by dedicated personnel, providing information and resource assistance.

To reduce health hazards for personnel in high-risk operations with special injuries and illnesses, the medical team provides care based on personnel's physical, psychological, and occupational injury issues. Upon receiving reported cases, the on-site health team makes contact and record the reports, working together with unit supervisors to care for individual case needs and provide care.

(1) For injury cases both inside and outside the factory, the medical team conducts return-to-work assessments based on physical recovery status and original job characteristics to achieve appropriate work suitability arrangements.

(2) Through the attendance system, we identify cases requiring health-related care, such as sick leave, maternity protection leave, treatment leave, continuous leave, etc. The medical team proactively contacts and cares for these cases to provide personnel assistance.

(3) In collaboration with psychiatry departments of nearby medical institutions, professional counselors provide psychological counseling services, with necessary referrals for medical treatment and medication when needed.

(4) The counseling room is designed with privacy and safety in mind. When colleagues have needs related to work career, family life, interpersonal relationships, physical and mental health, the company hires professional counselors to provide free counseling services for colleagues at the factory.

(5) Employee Immediate Care Network: Through various communication channels, information is promptly reported to the Employee Relations Department, enabling timely delivery of the company's care and resource provision to employees.

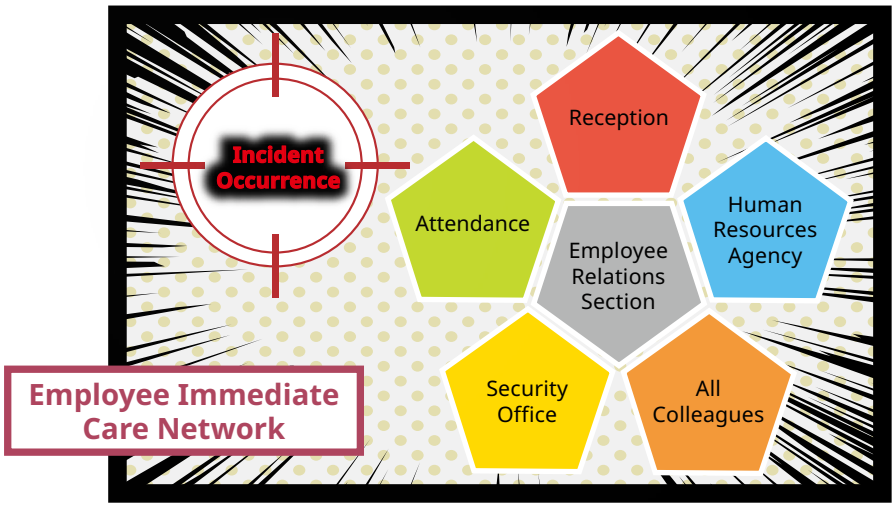
(6) Regularly disseminate health promotion advocacy information and organize workplace health promotion related activities.

A. Set up a dedicated Environment, Health, and Safety corridor area within the factory, regularly replacing health promotion themed posters.

B. Set up promotional leaflets and health books in the medical office for colleagues to read at their convenience.

C. The Company's internal reading room also provides medical and health magazines and books for employees to borrow.

D. Regularly replace health promotion themed posters and disseminate through the announcement system.



5.4.3 Occupational Accident Handling

KYEC has established standard reporting procedure for occupational safety and health accidents. When an occupational safety and health incident occurs, the injured person, workplace supervisor, or other personnel present should immediately handle and respond according to the safety and health management process. On-site personnel should promptly report to the occupational accident reporting system under the industrial safety unit, explaining the nature of the incident, identity of injured personnel, incident location, cause of the incident, and degree of personnel injury. Upon receiving the report, the industrial safety unit will classify the incident by severity level, simultaneously inform the human resources unit and medical institutions, and collaborate in investigating whether there were any deficiencies or abnormalities in the work environment, personnel operations, or standard operating procedures at the time of the incident. After clarifying the cause of the accident, the industrial safety unit must report the accident investigation results and improvement plan to the department supervisor where the accident occurred and the Occupational Safety and Health Committee, jointly decide on improvement measures for the work environment or standard procedures, and announce the post-investigation treatment and subsequent improvement results to all employees and contractors, while strengthening training and promoting new control policies within three months after the accident occurrence.

Employee Occupational Accident

KYEC employees experienced a total of 19 occupational accident incidents in 2025. The Occupational Safety and Health Management Team has conducted comprehensive investigations and improved existing management measures, continuously monitoring the implementation effectiveness of improvement measures.

KYEC's frequency-severity indicator for this year was 0.11, which was lower than the previous year's 0.18. This shows that safety management has made preliminary progress. Going forward, KYEC will continue to strengthen its risk early-warning mechanisms and optimize on-site monitoring through digital transformation; all units will continue to invest resources in employee safety education and improving the intrinsic safety of equipment, striving to eliminate potential risks at the source and build a more resilient workplace environment.

▼ Employee Occupational Accident Statistics Table

Item	2023	2024	2025
Total Working Hours (Hours)	18,450,216	15,241,980	16,826,907
Occupational Injury Fatalities (Cases)	0	0	0
Occupational Injury Fatality Rate Note 1	0	0	0
Serious Occupational Injuries (Cases) Note 2	0	0	0
Serious Occupational Injury Rate Note 3	0	0	0
Recordable Incidents (Cases) Note 4	20	29	19
Recordable Incident Rate Note 5	1.08	1.9	1.13
Disabling Injury Severity Rate Note 6	12.55	18	10
Total Injury Index Note 7	0.12	0.18	0.11

Note 1: Occupational Injury Fatality Rate = Occupational Injury Fatalities ÷ Total Working Hours × 1,000,000.

Note 2: Serious occupational injuries refer to occupational injuries that result in employees being unable or having difficulty recovering to their pre-injury health status within 6 months, excluding fatalities.

Note 3: Serious Occupational Injury Rate = Serious Occupational Injury Cases ÷ Total Working Hours × 1,000,000.

Note 4: Recordable incident cases refer to all occupational injury incidents that occurred during the year, including the number of serious occupational injuries and occupational injury fatalities.

Note 5: Recordable Incident Rate = Recordable Occupational Injury Cases ÷ Total Working Hours × 1,000,000.

Note 6: Disabling Injury Severity Rate = Occupational Accident Lost Days ÷ Total Working Hours × 1,000,000.

Note 7: Total Injury Index = [(Recordable Incident Rate × Disabling Injury Severity Rate) ÷ 1000]^0.5.

Note 8: The Company has had no occupational disease cases filed in the past three years.

Note 9: Statistical scope of occupational accident data listed in the table: based on data reported to competent authorities

▼ Analysis of Employee Occupational Accident Types Over the Years (Unit: Number of Cases)

Accident Type	2023	2024	2025
	Recordable Accidents	Recordable Accidents	Recordable Accidents
Physical Hazards	19	29	19
Chemical Hazards	1	0	0
Biological Hazards	0	0	0
Ergonomic Hazards	0	0	0
Total	20	29	19

Through education and training, safety controls, and supplier audits in recent years, KYEC had no contractor occupational accident incidents this year, with the recordable accident rate remaining at 0 for the past three years. KYEC will continue to strengthen advocacy and training for suppliers, maintaining the goal of "zero accidents, zero disasters.

▼ Contractor Occupational Accident Statistics

Item	2023	2024	2025
Total Working Hours (Hours)	34,040	32,376	24,616
Occupational Injury Fatalities (Cases)	0	0	0
Occupational Injury Fatality Rate Note 1	0	0	0
Serious Occupational Injuries (Cases) Note 2	0	0	0
Recordable Incidents (Cases) Note 4	0	0	0
Recordable Incident Rate Note 5	0	0	0

Note 1: Occupational Injury Fatality Rate = Occupational Injury Fatalities ÷ Total Working Hours × 1,000,000.

Note 2: Serious occupational injuries refer to occupational injuries that result in employees being unable or having difficulty recovering to their pre-injury health status within 6 months, excluding fatalities.

Note 3: Serious Occupational Injury Rate = Serious Occupational Injury Cases ÷ Total Working Hours × 1,000,000.

Note 4: Recordable incident cases refer to all occupational injury incidents that occurred during the year, including the number of serious occupational injuries and occupational injury fatalities.

Note 5: Recordable Incident Rate = Recordable Occupational Injury Cases ÷ Total Working Hours × 1,000,000.

5.5 Human Rights Policy

Material Topic Management Approach: Human Rights

Corresponding GRI Indicators: GRI 2-23, 2-24, 2-25, 406-1, 410-1

Impact Description	Positive impact: By establishing diverse grievance and feedback mechanisms with anonymity protection and communication channels (including labor-management meetings, employee suggestion boxes, forums for foreign employees, and a complaint hotline), the Company creates a diverse, equal workplace environment with psychological safety, reduces labor-management risks, and practices workplace harmony and cohesion, turning potential conflicts into constructive dialogue and protecting employees' voice and labor rights; this year, the case closure rate for complaints handled was 100%. Negative impact: Facing rapid fluctuations in market demand and capacity expansion pressures in the semiconductor industry, the Company may encounter situations of extended working hours and tight shift scheduling for employees; without strict controls, this may lead to accumulated employee fatigue and reduced work-life balance, with potential negative impacts on health and safety. The Company also has a diverse workforce from different countries and cultural backgrounds (including foreign employees), and language and cultural differences may give rise to potential sexual harassment, verbal bullying, and similar situations, causing substantive negative impacts on the Company's inclusive culture.		
Policies or Commitments Formulated or Followed	● Internal policies » Labor and Business Ethics Policy, Human Rights Policy, Environmental Safety and Health Policy	Responsible Unit	Human Resources Department, Sourcing Division, Safety and Risk Management Department
Management Actions	1. Regularly review international regulations and adjust the content of the Human Rights Policy for incorporation into the relevant measures 2. Continue to conduct human rights risk assessments, review the degree of risk impact, and formulate improvement measures 3. Continue to conduct education and training courses on human rights issues 4. Continue to promote the Company's grievance channels		
Process for Tracking Action Effectiveness	1. Conduct RBA (including human rights) and human rights-related education and training for current employees every year 2. Conduct a human rights risk questionnaire survey (employees/suppliers/community residents) every year, and propose preventive/remedial measures		

Management performance indicators			
2025 Achievement Status	Short-term Goals (2028)	Medium-term Goals (2030)	Long-term Goals (2035)
Strengthen compliance and alignment with standards, and ensure the implementation of human rights protection work at the holding company and its subsidiaries through regular audits and internal training	1. Human rights education and training implementation rate of 100% 2. Human rights risk assessment implementation rate of 100% 3. Handling and response rate for human rights-related cases of 100%	Improving systems and inventories: 1. Complete the human rights due diligence (HRDD) process 2. Identify human rights risk assessment levels and formulate response measures Widespread awareness of reporting channels: 100% awareness rate of internal human rights grievance channels	Major violation cases: 0

5.5.1 Human Rights Policy

King Yuan (KYEC) takes the KYEC "Human Rights Policy" (kyec.com.tw) as the highest guiding principle for human rights governance work, following internationally recognized human rights standards such as the "Universal Declaration of Human Rights", "International Labour Organization, ILO - Declaration on Fundamental Principles and Rights at Work and its Follow-up", "Ten Principles of the United Nations Global Compact", "United Nations Guiding Principles on Business and Human Rights (UNGPs)", and "International Bill of Human Rights". We support and respect the legal regulations of all global operational locations and adopt standards consistent with the "Responsible Business Alliance (RBA) Code of Conduct". KYEC has established a Human Rights Policy to eliminate any violations of human rights, ensuring the protection of all employees (including contract and temporary personnel), suppliers, contractors (including suppliers providing contract workers), business partners, and local community residents, all of whom must comply with this policy. We commit to complying with regulatory requirements, establishing good labor-management relations, supporting transparency of public information, creating a friendly workplace environment, and promoting work-life balance.

To ensure the implementation of the Human Rights Policy, KYEC adheres to the following principles:

Compliance with Regulatory Requirements	● Comply with local government regulations regarding labor, human rights, gender equality, and other relevant requirements. ● Provide employees with a safe and healthy work environment.
Establishing Good Labor-Management Relations	● Ensure all work is voluntary, that employees are not hired under forced or coercive conditions, and eliminate excessively long working hours. ● Prohibit child labor, prohibit harassment, respect privacy rights, and protect freedom of speech, assembly, association, and collective bargaining. ● Eliminate unlawful discrimination and ensure equal employment opportunities and equal pay for equal work.
Supporting supply chain information transparency	● Promote human rights education and training, regularly assess human rights risks, and submit the results to the Sustainable Development Committee for reporting to the Board of Directors. ● Demonstrate the Company's commitment to upholding human rights through the official website, announcements, and other means.
Creating a Friendly Workplace Environment	● Embrace workplace diversity, establish multiple communication and grievance channels, and ensure smooth and timely opinion expression and communication to achieve effective problem resolution. ● Promptly take remedial measures if there are violations of human rights or labor laws.
Promoting work-life balance	● Establish health management and promotion programs, prioritizing employee physical and mental health and workplace safety. ● Commit to providing living wages/minimum statutory wages, ensuring acceptable living conditions, and assisting in maintaining employees' life and work.

KYEC implements human rights management through PDCA, adopting relevant management measures, continuous improvement mechanisms, and various risk assessment methods to prevent or avoid the occurrence of human rights violations, while also protecting the rights and interests of relevant stakeholders. Addressing human rights issues faced in the Company's production process.

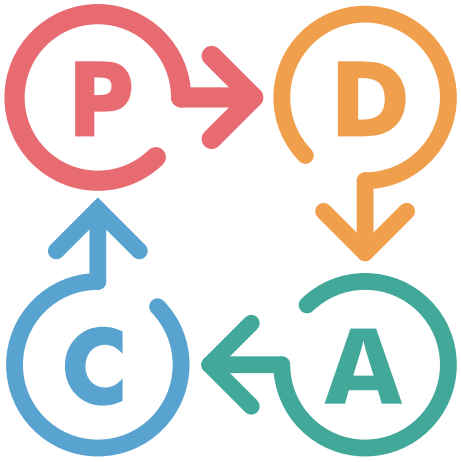
Human Rights Risk Management Process:

Implement human rights risk assessment

For human rights issues of concern to the Company, conduct due diligence identification of human rights risks in accordance with relevant responsible units, and provide grievance mechanisms

Continuous improvement mechanism

For human rights issues identified as higher risk, develop mitigation measures and remedial measures.



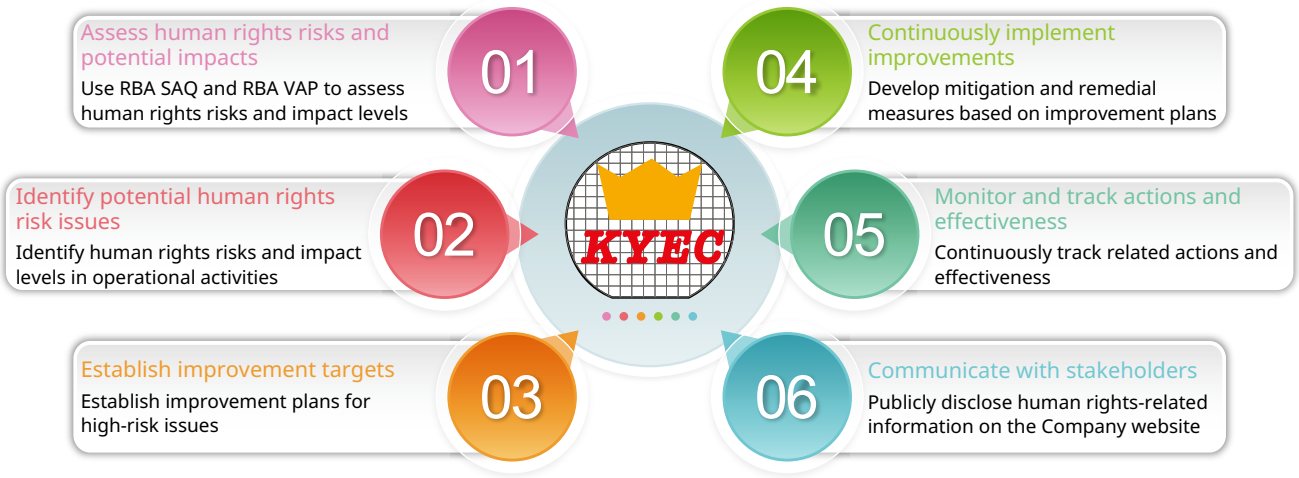
Implement human rights risk management

Adopt relevant management approaches such as policies, measures, education and training, and communication channels. Prevent or avoid situations that harm human rights

Risk assessment survey

Use human rights risk issues questionnaires and RBA Self-Assessment Questionnaire (SAQ) and Validated Audit Process (VAP) to conduct human rights risk surveys in each factory, and report the risk assessment results to senior management

KYEC regularly conducts human rights due diligence surveys, primarily using RBA Self-Assessment Questionnaire (SAQ) and Validated Audit Process (VAP) to assess potential human rights risks and impacts. Formulate corresponding mitigation and remedial measures for human rights risk issues assessed and identified through human rights due diligence surveys. Based on the effectiveness of due diligence implementation, regularly review human rights policies and related procedures to ensure that the execution of human rights protection work can be more thoroughly implemented and improved.



KYEC is committed to building a diverse, equal, and inclusive work environment, complies with the Act of Gender Equality in Employment and related labor regulations, and prohibits any discrimination based on race, class, language, gender, age, disability, or union membership.

2025 Results:

Current Status of Incidents	Internal Employees (including foreign employees)	External Contractors/ Suppliers	Total
Total number of complaints filed during the reporting period	20	1	21
Corrective action implemented and proven effective (case closed)	20	1	21

KYEC strictly complies with the Labor Standards Act and the RBA Code of Conduct, upholds the spirit of diversity, equality, and inclusion, and prohibits any form of workplace discrimination. In 2025, the Company had no incidents of discrimination.

Through annual ESG education and training for all employees and suppliers, we strengthen awareness of anti-discrimination and cross-cultural respect, and have established anonymous and transparent communication and grievance channels. Going forward, we will continue to optimize communication platforms, maintain workplace harmony among employees, and build a discrimination-free, friendly workplace environment.

To implement preventive mechanisms, the Company has comprehensive internal grievance channels (such as a complaint hotline and complaint mailbox) and strictly protects the confidentiality of complainants' identities.

Human rights refers to the rights that all people are born with, regardless of race, gender, nationality, ethnicity, language, religion, or any other status. We view the possibility of violating any human right as a "human rights risk." We have collected internationally recognized human rights standards and compiled the human rights issues mentioned in these standards into a Human Rights Risk Issues questionnaire.

(1) KYEC incorporates human rights issues into all operational aspects, covering employees, customers, suppliers, business partners, community residents, and the social environment where our operational sites are located. We follow the labor and business ethics policies promoted by the RBA. In 2025, our SAQ self-assessment score reached above 90 points. We also underwent the RBA Verification Audit Process (VAP) conducted by a third-party institution designated by RBA, achieving a perfect score (both factories received "Gold" ratings). The complete audit report is disclosed on the RBA-Online platform.

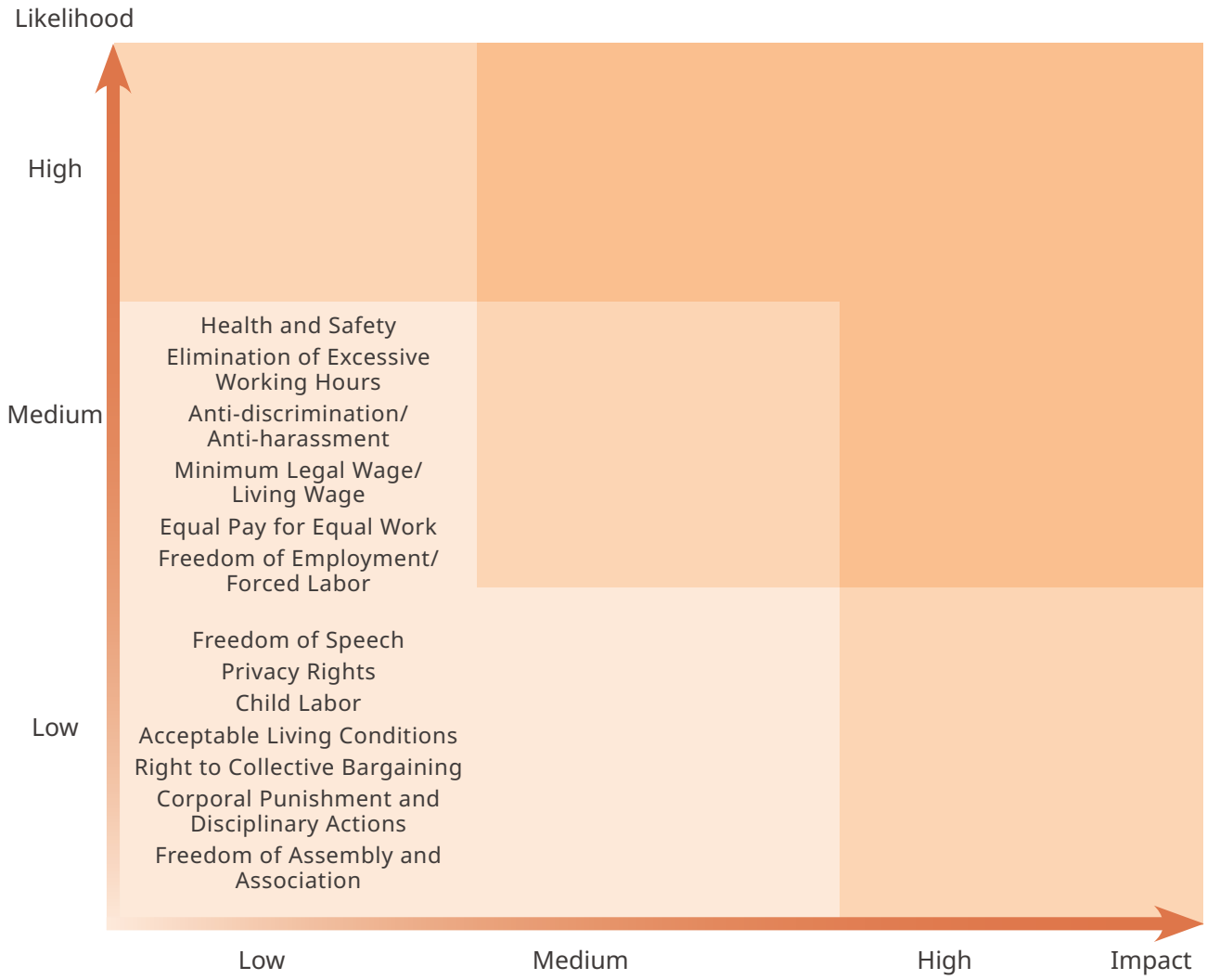
(2) Conduct risk identification quarterly and regularly review local regulatory requirements to comply with local government regulations; regularly review whether the company meets local or ISO-related requirements based on customer demands.

(3) The Human Resources Department arranges for all employees to receive RBA general education and human rights training, covering human rights (including no forced labor, prohibition of child labor, non-discrimination, prohibition of harassment, respect for freedom of association, respect for privacy, implementation of working time limits and provision of appropriate salary and benefits), labor, health and safety, environmental protection, ethical standards (including integrity management and anti-corruption), and management systems. In 2025, KYEC implemented human rights-related education and training for all employees, with a total training time of 51,279 hours and 8,699 employees completing the training. To implement human rights policies, the company promoted "Workplace Unlawful Infringement and Sexual Harassment Prevention" education and training courses, which all employees completed with a 100% pass rate on post-training assessments. Human rights training was provided not only to employees but also to suppliers and security personnel, with a 100% completion rate (security personnel are engaged through a third-party organization).

Human Rights Issues	Key Policies	Grievance Mechanism and Communication Channels
Anti-discrimination/ Anti-harassment/ Gender Equality	Comply with the Act of Gender Equality in Employment and related labor regulations, and prohibit any discrimination based on race, class, language, gender, age, disability, or union membership. Formulate the "Workplace Sexual Harassment Prevention Measures" and the "Labor Ethics Policy," and regularly conduct enhanced training on the prevention of workplace bullying and harassment.	24-hour reporting channel Reporting mailbox: 8160SERVICE@kyec.com.tw Reporting System: Business Conduct and Ethics Compliance Reporting System
Freedom of Association and Collective Bargaining	Comply with the Labor Standards Act, and protect employees' freedom of association and right to collective bargaining. Open and transparent communication channels are in place at each site, supporting employees in communicating with management through lawful assembly or organized representatives.	Hold labor-management meetings every quarter. 24-hour reporting channel Reporting mailbox: 160SERVICE@kyec.com.tw Reporting System: Business Conduct and Ethics Compliance Reporting System
Prohibition of Child Labor and Forced Labor	Child labor is prohibited under the Human Rights Policy and the Supplier Code of Conduct; during recruitment, the human resources unit verifies legally valid identity documents. If any inadvertent employment is found, a remediation program will be launched, including stopping the work and providing living support during the period of education. Commit to prohibiting forced labor, strictly prohibit the withholding of employees' original identity documents or the collection of deposits, and apply a voluntary principle to overtime with overtime pay or compensatory leave provided in accordance with the law.	24-hour reporting channel Reporting mailbox: 160SERVICE@kyec.com.tw Reporting System: Business Conduct and Ethics Compliance Reporting System
Rights of Indigenous Peoples	Uphold the spirit of respect for cultural diversity and continue to pay attention to the human rights issues of indigenous peoples. Require operations and partners to follow consistent values and management requirements to reduce potential human rights risks.	24-hour reporting channel Reporting mailbox: 8160SERVICE@kyec.com.tw Reporting System: Business Conduct and Ethics Compliance Reporting System

(4) To ensure gender equality, KYEC established Workplace Sexual Harassment Prevention Measures and Labor Ethics Policy, and provides grievance channels to protect employee rights. For management personnel, we conduct annual enhanced training on workplace bullying and harassment and grievance case handling to ensure clear understanding of judgment criteria and handling procedures. Through education and training, all employees gain awareness of King Yuan's commitment to uphold and respect for employee rights and corporate governance, creating a communicative and friendly and harmonious work environment. Conduct regular human rights risk assessment surveys using 13 human rights issue dimensions under its Human Rights Risk Matrix and Related Mitigation and Remediation Measures, employing a risk matrix with two main axes of "scope of impact" and "likelihood of occurrence" to identify significant human rights issues. There were no high-risk issues in 2025.

2025 Human Rights Risk Matrix:



Based on human rights risk assessment results, regularly review relevant policies and promote mitigation and remedial measures, while continuing to maintain open two-way communication with stakeholders in the future.

Human Rights Mitigation and Remedial Measures

Target	Human Rights Issues of Concern	Policy	Audit Frequency	Applicable Subjects	Investigation or Communication Mechanism	Risk level	Mitigation and Remedial Measures (2025)	Policy Commitment Links
Employees	Health and Safety	Environmental Safety and Health Policy	Annually	All Employees	1. Regularly conduct workplace health questionnaire surveys 2. Hold monthly health seminars	More concerned compared to other issues	(Mitigation) 1. Continue to hold health promotion activities, weight-loss classes, smoking cessation classes, and seminars on nutrition, metabolic syndrome, and other topics to raise health awareness. 2. Based on the analysis of health checkup results, issue follow-up examination notices and track cases to implement health management. 3. Arrange on-site health service physicians to conduct case interviews and provide health education advice and care. (Remediation) 1. Establish a reporting and care system; health care cases are regularly followed up and cared for by in-plant medical staff, who provide timely health education and psychological support. 2. Provide work fitness assessments and job adjustments for employees injured inside or outside the plant who are expected to return to work, with a comprehensive process established.	Environmental Safety and Health Policy
Employees	Elimination of Excessive Working Hours	Labor and Business Ethics Policy	Annually	All Employees	1. Continuously track working hours monthly and review the situation regularly. 2. Annually use internal labor and ethics management risk assessment forms to identify labor issue risks	More concerned compared to other issues	(Mitigation) 1. Pre-control mechanism: Employees must fill out an overtime pre-application form to help supervisors control working hours. 2. When overtime is applied for, the system notifies the employee of the cumulative total working hours for the day and the cumulative weekly working hours, to avoid exceeding working hour limits. 3. Establish a working hour control system to help supervisors manage employees' working hours, and regularly send email reminders to supervisors about the control mechanism for employees with high numbers of consecutive working days and long working hours. (Remediation) 1. Increase hiring: Promote the transnational workforce enhancement program to increase the number of local/foreign hires 2. Actively expand industry-academia collaboration schools to increase the number of industry-academia participants 3. Accelerate production line automation systems and equipment to save labor costs	Labor and Ethics Policy
Employees	Anti-discrimination/Anti-harassment	Labor and Business Ethics Policy	Annually	All Employees	1. Regularly conduct surveys on human rights risk issues 2. Annually use internal labor and ethics management risk assessment forms to identify labor issue risks	More concerned compared to other issues	(Mitigation) 1. Post awareness posters and measures on the prohibition of sexual harassment and unlawful workplace harassment in the public areas of each of the Company's factories. 2. Conduct company-wide workplace sexual harassment prevention awareness education and training via the Company app to deepen internal emphasis on anti-discrimination and anti-harassment. 3. Conduct company-wide education and training on unlawful workplace harassment and sexual harassment every year, and strengthen hazard identification and risk assessment forms for the prevention of unlawful workplace harassment for supervisory positions. (Remediation) Follow up on individual complaint cases to ensure that handling measures are effectively implemented and to prevent the recurrence of the same incidents or retaliation.	Labor and Business Ethics Policy

Target	Human Rights Issues of Concern	Policy	Audit Frequency	Applicable Subjects	Investigation or Communication Mechanism	Risk level	Mitigation and Remedial Measures (2025)	Policy Commitment Links
Suppliers	Privacy Rights Elimination of Excessive Working Hours Equal Pay for Equal Work	KYEC Supplier Code of Conduct	Annually	KYEC suppliers and their suppliers	1. Suppliers sign the RBA Code of Conduct Commitment Letter to commit to faithfully comply with the RBA Code of Conduct and KYEC's Supplier Code of Conduct. 2. Policy advocacy is conducted at the annual supplier conference. 3. Conduct annual ESG audits on suppliers to avoid risk occurrence. 4. Maintain open grievance channels, allowing suppliers to anonymously report human rights violations through the reporting system.	More concerned compared to other issues	(Remidiation) Require suppliers to provide counseling and appropriate compensation for employees who have suffered human rights violations. (Mitigation) KYEC, upon receiving reports, handles them according to standard grievance processing procedures until improvement and case closure.	KYEC Supplier Code of Conduct

KYEC complies with the Labor Standards Act and protects all employees' lawful freedom of association and right to collective bargaining. We have open and transparent communication channels at each operating site and support employees in communicating with management through lawful assembly or organized representatives. In 2025, following internal audits and communication with stakeholders, no instances of prohibiting or obstructing employees' freedom of association or right to collective bargaining were found at any operating site. No operating site or major supplier was assessed to have a significant risk of the "right to freedom of association and collective bargaining being at risk"; through regular meetings (at least once per quarter), employee representatives are able to make suggestions on issues such as compensation, benefits, and the working environment.

Our Human Rights Policy and Supplier Code of Conduct expressly prohibit the employment of child labor under the age of 15 (or the minimum working age stipulated by local regulations). In 2025, after verification, no significant child labor risk was found at any of the Company's operating sites, and supplier evaluations found no illegal employment of child labor or of young workers in hazardous work.

Preventive and remedial measures: At the recruitment interview stage, the Human Resources Department verifies legally valid identity documents to ensure that new hires meet the statutory age requirement; labor law education and training is arranged for current employees every year to raise their sensitivity to human rights risks. If inadvertent employment of child labor is found during an audit, a "remediation program" will be launched immediately, including stopping the work, paying a living allowance during the period of education, and ensuring appropriate financial support until the individual reaches the legal working age.

KYEC complies with the labor regulations of the places where it operates and follows the spirit of the International Labour Organization Conventions and the United Nations Global Compact, committing not to employ child labor and strictly prohibiting any form of forced or compulsory labor.

To effectively control risks, we take the following preventive measures:

Contractual protection: All employees are required to sign a labor contract before joining the Company; the contract clearly stipulates job responsibilities, salary and remuneration, and the right to resign freely, and the withholding of employees' original identity documents or the collection of deposits is strictly prohibited.

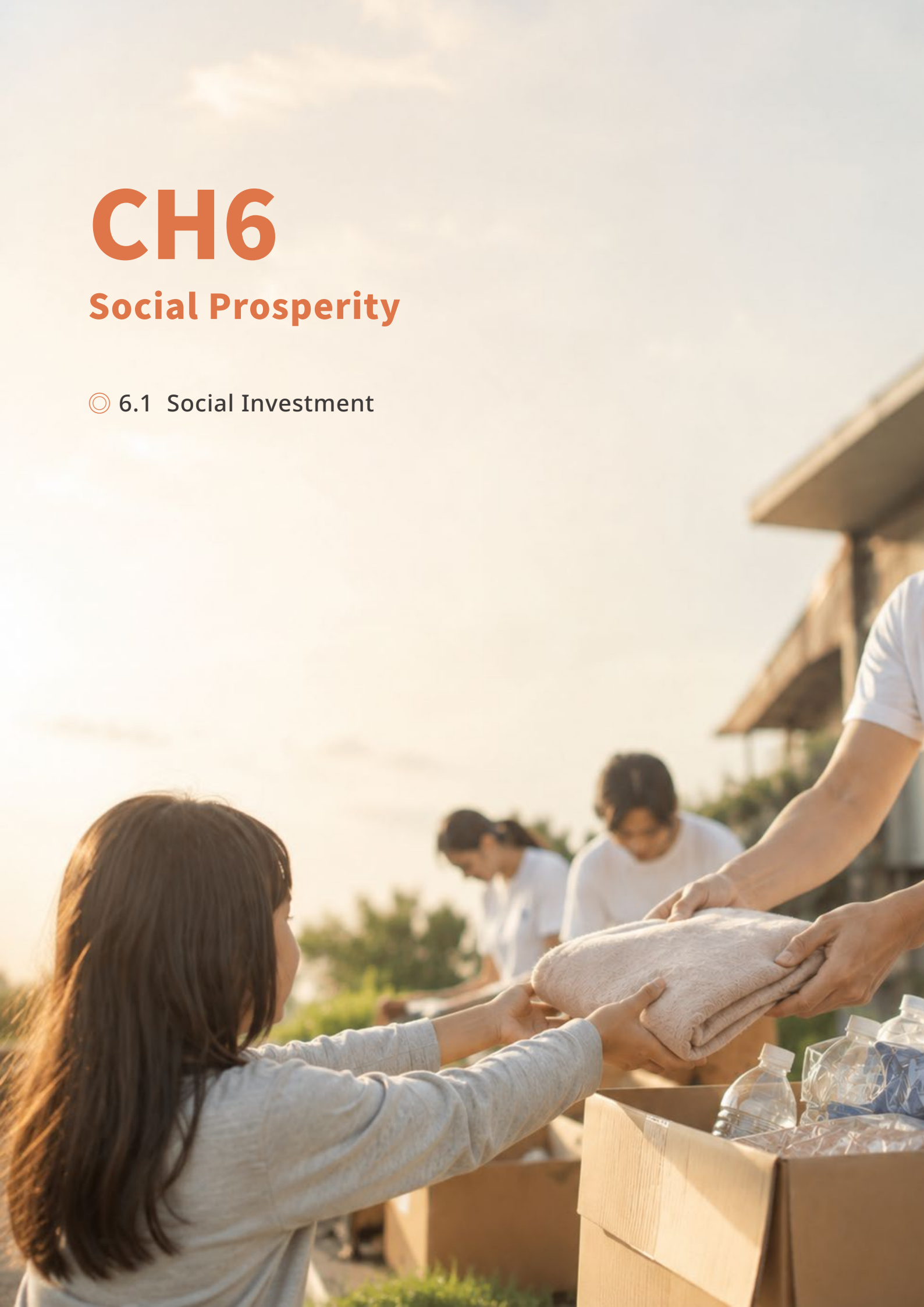
Free labor: Employees enjoy personal freedom outside working hours; overtime management follows a voluntary principle, with employees applying according to their needs, and overtime pay or compensatory leave is provided in accordance with regulations.

In the spirit of respecting cultural diversity and local ethnic groups, no complaints related to the rights of indigenous peoples were received in 2025. Nevertheless, we continue to pay attention to indigenous human rights issues that may be involved, to ensure that the Company's operations and its partners adhere to the same value standards.

CH6

Social Prosperity

◎ 6.1 Social Investment



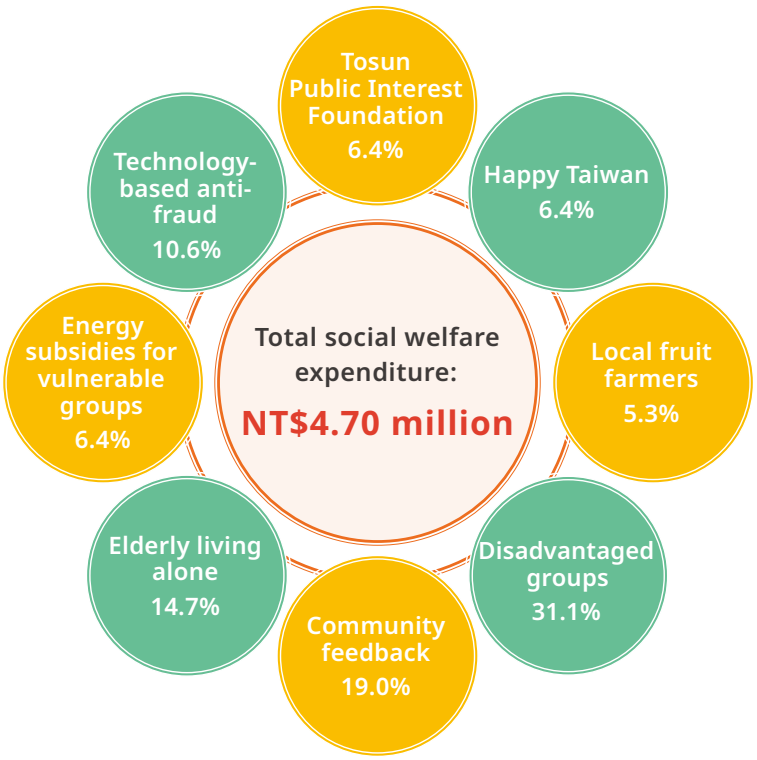
6.1 Social Investment

6.1.1 Social Participation Results

KYEC has always adhered to the philosophy of "caring for society and sustainable development," continuously contributing to Taiwan's progress. Through diverse channels and charitable organizations, we strive to create a stable, law-abiding, and prosperous Taiwan. Regarding community care, in addition to corporate sponsorship, we also encourage employees to participate in social welfare activities. Through employee engagement, we implement concrete actions that give back to society and local communities, thereby fulfilling our corporate social responsibility. In 2025, KYEC employees contributed 2,153 volunteer hours across 2,078 instances of participation, benefiting 5,028 individuals.

KYEC's social participation policy:

- Focus primarily on the counties and cities where the company is located, helping local residents to share in mutual benefits and prosperity.
- Through collaboration and sponsorship with different organizations, expand the scope of social welfare to help more people in need.



2025 Public Welfare Activities:

Sponsorship of the Tosun Public Interest Foundation

KYEC has sponsored the Tosun Public Interest Foundation in recent years to help promote its operations, achieve its goals and purposes, and contribute to society. The founding purpose of the Tosun Public Interest Foundation includes caring for disadvantaged groups, promoting gender equality, fostering integration among all levels of society and ethnic groups, promoting ethical and moral values, and advancing various social reform and public welfare activities.

The Tosun Public Interest Foundation has numerous ongoing projects. KYEC continued to sponsor the foundation throughout 2025 to assist in the smooth implementation of its various operations. Through this collaboration, we aim to contribute to building a society founded on lawfulness, justice, equality, harmony, and humanistic care.

Sponsorship of the Economic Daily News-Happy Taiwan Happiness Index Survey of Cities and Counties



KYEC has sponsored the Economic Daily News-Happy Taiwan Happiness Index Survey of Cities and Counties for several years. The purpose of this survey is to identify public needs through the research process and results, while also helping each county and city understand where improvements can be made. Happiness is not only a goal, but also an ongoing journey that requires continuous effort.

The Economic Daily News released the results of its Happiness Index Survey of Cities and Counties on December 2, 2025. Taitung County ranked first, followed by Hsinchu City in second place, with Chiayi City, Yilan County, and Taipei City placing third through fifth. Two municipalities received the Most Improved awards: Hsinchu City and Changhua County, each rising seven places from the previous year. For details, please refer to the Economic Daily News Happy Taiwan webpage.

2025 Winner of Happy Enterprise Award: Creating a Happy Workplace for Employees



In 2025, King Yuan Electronics received the gold award recognition for "2025 Happy Enterprise". King Yuan Electronics is committed to creating a warm and friendly work environment, adhering to the "people-oriented" philosophy, and actively promoting employee care and workplace welfare improvement. In 2025, we received the gold award certification for Happy Enterprise organized by 1111 Job Bank, standing out from over 4,200 companies to become one of the 560 award-winning enterprises in Taiwan. This award recognizes KYEC's continuous efforts in compensation systems, welfare measures, employee respect, and career development. Facing increasingly severe talent challenges, KYEC enhances employees' sense of belonging and happiness through various mechanisms of comprehensive welfare design and good communication culture. We firmly believe that employees are the Company's most valuable asset. Only by establishing positive labor-management relations can we promote sustainable corporate development and achieve shared prosperity. This award is not only an affirmation of our people-oriented management philosophy, but also an important milestone in our journey toward sustainability.

First Parent-Child Sustainability Factory Tour Experience Event



Drawing on the characteristics of the Company's industry, employees' children and parents were invited to put on cleanroom suits and visit the cleanroom working environment for a career experience, giving students a reference for career planning and guidance on future career directions before they enter the workforce, while also allowing parents to understand their children's working environment; a total of 116 participants took part in 2025.

Establishment of Clubs/Associations and Charitable Activities

KYEC established the Charity Club in 2005, and in 2022, after registering with the government, formally established the Miaoli County KYEC Caring Association as an official social organization to extend love and care to different local groups in Miaoli County (such as the elderly/children/fruit farmers) and support various disadvantaged groups.

Charity Project	Results
Helping young children	1. KYEC sponsors 5 children from disadvantaged families in Miaoli County every year, supporting childcare and educational resources in a long-term, stable manner. 2. Participated for 9 consecutive years in the Love Bank initiative initiated by the World Peace Council, providing a consistent source of nutritious breakfasts and meals to schoolchildren in need. The Company called on all employees to join in adopting Love-Piggy banks, with a cumulative total of 3,658 participants. 3. For 9 consecutive years, KYEC has participated in the Miaoli TFCF Center's winter charity fair, setting up a charity sales booth and calling on employees to purchase fair coupons and make charitable donations, with a cumulative total of 1,574 participants.
Caring for the elderly	Every year before the Lunar New Year, we participate in the Love for Elders, Love for Reunion charity activity initiated by the Huashan Social Welfare Foundation, caring for approximately 1,494 disadvantaged elderly in the Miaoli area and donating New Year meals to support elderly people living alone. We have participated for 11 consecutive years, uniting the compassion of our colleagues and reaching out together to help elderly people in need and accompanying them in celebrating the New Year. A cumulative total of 4,082 New Year meal packages has been purchased.
Caring for the disadvantaged	1. Miaoli County Yuan Nursing Institution handmakes mooncakes before the Mid-Autumn Festival every year. Since 2017, KYEC has been purchasing over 100 boxes of mooncakes from Yuan Nursing Institution annually. 2. The Children Are Us Foundation in Hsinchu produces holiday gift boxes; since 2017, KYEC has purchased more than 300 gift boxes every year. 3. In 2025, KYEC participated for the first time in the 32nd anniversary charity fair "Let Love Continue – Embracing Children with Special Needs Together" held by the Miaoli County Yuan Nursing Institution, setting up a charity sales booth on the day and donating all proceeds.
Supporting fruit farmers	Since 2016, the Company has purchased citrus, pomelos, and other fruit to share with employees and support fruit farmers; in 2025, it purchased 500 boxes of pomelos, opening 400 boxes for employee purchase and donating the other 100 boxes, which the County Government helped distribute to recipient organizations or individuals.
Community Care	1. To increase the care and attention given to residents of Dingpu Village in Zhunan Town, Miaoli County, and increase community activities for villagers, we arrange community cleaning activities twice a month and sponsor Mid-Autumn Festival evening events, lectures, and hiking activities for residents, proactively building bridges of friendship and bringing the Company closer to the community. 2. To thank the Dingpu Village neighborhood watch team of Zhunan Town, the Company has sponsored a batch of equipment for the patrol team since 2023, strengthening the team's equipment and making the organization more complete, so as to jointly safeguard community safety.


京元電子股份有限公司
2026年公益活動
2026年華山基金會年菜募集
◎活動區間：2025/12/24-2026/1/6
聯合新聞網 2026/01/15 苗栗縣政府助華山募年菜 號召社會伸援孤老
苗栗縣政府文化觀光局15日特別邀請華山苗栗站與受照護孤老們一起到縣府中正堂，公開幫華山募集年菜，副縣長邱俐俐代表縣府捐出15萬元拋磚引玉，號召社會各界伸出援手，為弱勢長輩加菜，幫助孤老過個好年。
15日上午華山苗栗站舉辦「一馬當先愛不停歇 萬元棒動課愛前行」活動，除了副縣長邱俐俐親自到場向孤老們祝賀年節愉快外，包括、京元電子、...等贊助單位都來共襄盛舉。
愛老人 連續12年支持!!
♥感謝同仁愛心認購♥
本次募集共計859份年菜
(年菜每份1,000元)
愛老人 愛國國
人力資源處/員工關係課 製


世界和平會
京元電子股份有限公司
2025年愛撲滿認購活動
蛇來運轉
世界和平會每年推出「生肖撲滿」捐款活動
~公司已持續支持「第9年」~
♥感謝京元電子580位同仁參與愛心捐款♥
◎活動區間：2025/03/04~2025/03/14


京元電子股份有限公司
2025年公益活動
幼安教養院公益園遊會
活動日期：2025/4/26(六)
幼安 32週年
工商時報 2025.04.29
京元電子攜手傳愛 讓愛延續、齊心擁抱慈兒
京元電子長期支持幼安教養院公益服務，於4月26日參與「讓愛延續 齊心擁抱慈兒」32週年公益園遊會，設立義賣攤位，號召員工共同投入，義賣所得全數捐出，此舉展現京元電子在ESG實踐中的社會責任與對弱勢關懷的承諾，為活動注入企業力量，也為身心障礙者與家庭帶來實質幫助與希望。
園遊會當天公司設立2個攤位
~義賣所得全數捐給幼安~
人力資源處/員工關係課 製


SAMPO
公所114年度頂埔里中秋佳節反賄選、
、提倡青少年正當休閒活動暨政令
主辦單位：竹南鎮公所
協辦單位：頂埔里辦公處
指導單位：竹南鎮民代表會
贊助單位：京元電子


京元電子股份有限公司
The Testing Industry Benchmark
(頂埔里)
社區環境打掃活動
人力資源處 製


感謝京元
電子公司
熱心贊助
埔社區辦理
反暴力.防詐騙宣導講座
協辦單位：京元電子股份有限公司


頂埔守望相助隊
竹南鎮
頂埔里

Appendix

- GRI Standards Index
- SASB Standards Index
- Enhanced disclosure of sustainability indicators
- Climate-related Information
- AA1000 Assurance Statement



Appendix

GRI Standards Index

Usage Statement: KYEC has referenced GRI Standards in reporting ESG information for the period from January 1, to December 31, 2025

Applicable GRI 1: Foundation 2021

General Disclosures

GRI Standards	Disclosure Items	Report Sections	Page Number	Omission Explanation	
				Omitted Disclosure Items	Reasons or Remarks
GRI 2: General Disclosures 2021	2-1 Details of the organization	Company Profile	11	NA	
	2-2 Entities included in the organization's sustainability reporting	Boundary and Scope	4		
	2-3 Reporting period, frequency and contact point	Reporting Period	3		
		Contact Information	5		
	2-4 Restatements of information	Information Restatement	5		
	2-5 External assurance	External Assurance/Verification	5		
	2-6 Activities, value chain and other business relationships	3.1.1 Industry Overview	60		
		3.1.2 King Yuan Value Chain	60		
	2-7 Employees	5.1.3 Human Resource Structure	113		
	2-8 Workers who are not employees	5.1.3 Human Resource Structure	113		
	2-9 Governance structure and composition	2.1.1 Board of Directors	28		
		2.1.2 Functional Committees	33		
	2-10 Nomination and selection of the highest governance body	2.1.1 Board of Directors	28		
	2-11 Chair of the highest governance body	2.1.1 Board of Directors	28		
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2.1 Material Topic Assessment Process	21		
		1.2.2 Material Topic List	25		
		2.1.1 Board of Directors	28		

GRI Standards	Disclosure Items	Report Sections	Page Number	Omission Explanation	
				Omitted Disclosure Items	Reasons or Remarks
GRI 2: General Disclosures 2021	2-13 Person responsible for impact management	2.1.2 Functional Committees	33		
	2-14 Role of the highest governance body in sustainability reporting	1.2.1 Material Topic Assessment Process	21		
		2.1.2 Functional Committees	33		
	2-15 Conflicts of interest	2.1.1 Board of Directors	28		
	2-16 Communication of critical concerns	2.1.1 Board of Directors	28		
	2-17 Collective knowledge of the highest governance body	2.1.1 Board of Directors	28		
	2-18 Performance evaluation of the highest governance body	2.1.1 Board of Directors	28		
	2-19 Remuneration policies	2.1.1 Board of Directors	28		
	2-20 Process to determine remuneration	2.1.1 Board of Directors	28		
	2-21 Annual total compensation ratio	5.2.1 Equal Compensation	121		
	2-22 Statement on sustainable development strategy	Message from the Management	6		
	2-23 Policy commitments	2.3.1 Ethical Corporate Management	39		
		5.5.1 Human Rights Policy	150		
	2-24 Embedding policy commitments	2.3.1 Ethical Corporate Management	39		
		5.5.1 Human Rights Policy	150		
	2-25 Processes to remediate negative impacts	1.2.3 Stakeholder Grievance and Remediation Mechanism	26		
		2.3.1 Ethical Corporate Management	39		
		5.5.1 Human Rights Policy	150		
	2-26 Mechanisms for seeking advice and raising concerns	1.2.3 Stakeholder Grievance and Remediation Mechanism	26		
	2-27 Compliance with laws and regulations	2.3.2 Regulatory Compliance	40		
	2-28 Membership associations	Company Profile	11		
	2-29 Approach to stakeholder engagement	1.1.1 Stakeholder Identification	15		
		1.1.2 Stakeholder Communication	15		
	2-30 Collective bargaining agreements	5.1.4 Labor-Management Communication	115		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.2.1 Material Topic Assessment Process	21	NA	
	3-2 List of material topics	1.2.2 Material Topic List	25		

Material Topics Disclosure

GRI Standards	Disclosure Items	Report Sections	Page Number	Omission Explanation	
				Omitted Disclosure Items	Reasons or Remarks
Economic Performance					
3-3 Management of material topics		2.2 Economic Performance	35		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2.2.1 Economic Value	36		
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	5.1.2 Talent Recruitment	110		
Business Integrity					
3-3 Management of material topics		2.3 Business Integrity	38		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2.3.1 Ethical Corporate Management	39		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.3.1 Ethical Corporate Management	39		
Information Security					
3-3 Management of material topics		2.5 Information Security	55		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5.1 Information Security Management Policy	57		
Energy					
3-3 Management of material topics		4.1 Energy Management	82		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.1.2 Energy Consumption	84		
	302-3 Energy intensity	4.1.2 Energy Consumption	84		
	302-4 Reduction of energy consumption	4.1.3 Energy Conservation Measures	85		
Greenhouse Gas Emissions					
3-3 Management of material topics		4.2 Greenhouse Gas Emissions and Management	88		

GRI Standards	Disclosure Items	Report Sections	Page Number	Omission Explanation	
				Omitted Disclosure Items	Reasons or Remarks
GRI 305: Emission 2016	305-1 Direct (Scope 1) GHG emissions	4.2.1 Greenhouse Gas Inventory	89		
	305-2 Energy indirect (Scope 2) GHG emissions	4.2.1 Greenhouse Gas Inventory	89		
	305-3 Other indirect (Scope 3) GHG emissions	4.2.1 Greenhouse Gas Inventory	89		
	305-4 GHG emissions intensity	4.2.1 Greenhouse Gas Inventory	89		
	305-5 Reduction of GHG emissions	4.2.2 Greenhouse Gas Reduction	91		
Climate Change					
3-3 Management of material topics		2.4 Climate Change	41		
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	2.4.1 Climate Change Management	43		
Supply Chain Management					
3-3 Management of material topics		3.2 Supply Chain Management	63		
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	3.2.4 Supplier Audits	73		
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	3.2.4 Supplier Audits	73		
Customer Relationship Management					
3-3 Management of material topics		3.3 Customer Relationship Management	77		
Human Rights					
3-3 Management of material topics		5.5 Human Rights Policy	149		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	5.5.1 Human Rights Policy	150		
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	5.5.1 Human Rights Policy	150		
Employee Recruitment and Retention					
3-3 Management of material topics		5.1 Talent Capital	108		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.1.2 Talent Recruitment	110		

GRI Standards	Disclosure Items	Report Sections	Page Number	Omission Explanation	
				Omitted Disclosure Items	Reasons or Remarks
Employee Career Development					
3-3 Management of material topics		5.3 Talent Cultivation and Development	129		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.3.1 Training and Development	130		
	404-2 Programs for upgrading employee skills and transition assistance programs	5.3.1 Training and Development	130		
	404-3 Percentage of employees receiving regular performance and career development reviews	5.3.2 Performance Evaluation	133		
Occupational Safety and Health					
3-3 Management of material topics		5.4 Occupational Safety	135		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	5.4.1 Occupational Safety and Health Management	136		
	403-2 Hazard identification, risk assessment, and incident investigation	5.4.1 Occupational Safety and Health Management	136		
		5.4.3 Occupational Accident Handling	147		
	403-3 Occupational health services	5.4.2 Health Management and Promotion Program	143		
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4.1 Occupational Safety and Health Management	136		
	403-5 Worker training on occupational health and safety	5.4.1 Occupational Safety and Health Management	136		
	403-6 Promotion of worker health	5.4.2 Health Management and Promotion Program	143		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4.1 Occupational Safety and Health Management	136		
	403-8 Workers covered by an occupational health and safety management system	5.4.1 Occupational Safety and Health Management	136		
	403-9 Work-related injuries	5.4.3 Occupational Accident Handling	147		
	403-10 Work-related ill health	5.4.3 Occupational Accident Handling	147		

Topic-specific disclosures

GRI Standards	Disclosure Items	Report Sections	Page Number	Omission Explanation	
				Omitted Disclosure Items	Reasons or Remarks
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	3.1.2 King Yuan Value Chain	60		
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	2.3.1 Ethical Corporate Management	39		
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	4.3.2 Water Resources Data Overview	97		
	303-4 Water discharge	4.3.2 Water Resources Data Overview	97		
	303-5 Water consumption	4.3.2 Water Resources Data Overview	97		
GRI 306: Waste 2020	306-3 Waste generated	4.4.3 Waste Collection and Disposal	105		
	306-4 Waste diverted from disposal	4.4.3 Waste Collection and Disposal	105		
	306-5 Waste directed to disposal	4.4.3 Waste Collection and Disposal	105		
GRI 401: Employment 2016	401-3 Parental leave	5.2.4 Family-Friendly Workplace	126		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.1.1 Board of Directors	28		
		5.1.3 Human Resource Structure	113		
	405-2 Ratio of basic salary and remuneration of women to men	5.2.1 Equal Compensation	121		
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	5.5.1 Human Rights Policy	150		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.5.1 Human Rights Policy	150		
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	5.5.1 Human Rights Policy	150		

SASB Standards Index

Usage Statement: KYEC has referenced SASB Standards in reporting ESG information for the period from January 1, to December 31, 2025

SASB Industry: TC-SC

Metric Type	SASB Metric Code	Disclosure Topic	Disclosure Items	Nature	Annual disclosure status	Unit	Report Sections	Page Number	Omission Explanation	
									Omitted Disclosure Items	Remarks
Indicator	TC-SC-110a.1	Greenhouse Gas Emissions	(1) Total global Scope 1 emissions	Quantitative	10,517.7406	Metric tons (t) CO_2-equivalent	4.2.1 Greenhouse Gas Inventory	89		
			(2) Total emissions from perfluorinated compounds		0	Metric tons (t) CO_2-equivalent	4.2.1 Greenhouse Gas Inventory	89		
Indicator	TC-SC-110a.2	Greenhouse Gas Emissions	Discussion of long-term and short-term strategies or plans for managing Scope 1 emissions, emission reduction targets, and performance analysis against those targets	Discussion and Analysis	Please refer to the relevant sections	-	4.2.2 Greenhouse Gas Reduction	91		
Indicator	TC-SC-130a.1	Energy management in manufacturing	(1) Total energy consumption	Quantitative	3,108,638.56	Gigajoules (GJ)	4.1.2 Energy Consumption	84		
			(2) Grid electricity percentage		88.95	Percentage (%)	4.1.2 Energy Consumption	84		
			(3) Renewable energy percentage		10.83	Percentage (%)	4.1.2 Energy Consumption	84		
Indicator	TC-SC-140a.1	Water management	(1) Total water withdrawal	Quantitative	1,481.570	Thousand cubic meters (m^3)	4.3.2 Water Resources Data Overview	97		
			(1) Percentage of water withdrawal in areas with high or extremely high baseline water stress as a proportion of total water withdrawal		0	Percentage (%)	4.3.2 Water Resources Data Overview	97		
			(2) Total water consumption		1,047.941	Thousand cubic meters (m^3)	4.3.2 Water Resources Data Overview	97		
			(2) Percentage of water consumption in areas with high or extremely high baseline water stress as a proportion of total water consumption			Percentage (%)	4.3.2 Water Resources Data Overview	97		
Indicator	TC-SC-150a.1	Waste Management	(1) Percentage of hazardous waste generated in the manufacturing process that is recycled	Quantitative		Metric tons (t)	4.4.3 Waste Collection and Disposal	105		
			(2) Percentage of hazardous waste generated in the manufacturing process that is recycled		0.9	Percentage (%)	4.4.3 Waste Collection and Disposal	105		
Indicator	TC-SC-320a.1	Occupational health and safety	Description of efforts to assess, monitor, and reduce worker exposure to human health hazards	Discussion and Analysis	Please refer to the relevant sections		5.4.1 Occupational Safety and Health Management	136		
Indicator	TC-SC-320a.2	Occupational health and safety	Total monetary losses from legal proceedings related to violations of employee health and safety matters	Quantitative	-	5.4.1 Occupational Safety and Health Management	5.4.3 Occupational Accident Handling	147		In 2025, the Company had no legal proceedings related to violations concerning employee health and safety

Metric Type	SASB Metric Code	Disclosure Topic	Disclosure Items	Nature	Annual disclosure status	Unit	Report Sections	Page Number	Omission Explanation	
									Omitted Disclosure Items	Remarks
Indicator	TC-SC-330a.1	Recruitment and management of global and technical workforce	Percentage of employees requiring work visas	Quantitative	37.84	Presentation currency	5.4.3 Occupational Accident Handling	113		
Indicator	TC-SC-410a.1	Product lifecycle management	Percentage of product revenue containing IEC 62474 declarable substances	Quantitative	-	Percentage (%)		-	All disclosure requirements of this indicator	Not applicable, the Company provides testing services and does not produce physical products
Indicator	TC-SC-410a.2	Product lifecycle management	(1) Processor energy efficiency of servers at system level	Quantitative	-	Varies by product category		-	All disclosure requirements of this indicator	Not applicable, the Company provides testing services and does not produce physical products
			(2) Processor energy efficiency of desktop computers at system level		-	Varies by product category		-	All disclosure requirements of this indicator	Not applicable, the Company provides testing services and does not produce physical products
			(3) Processor energy efficiency of laptop computers at system level		-	Varies by product category		-	All disclosure requirements of this indicator	Not applicable, the Company provides testing services and does not produce physical products
Indicator	TC-SC-440a.1	Material sourcing	Description of risk management related to the use of key materials	Discussion and Analysis	Please refer to the relevant sections	-	3.2.2 Hazardous Substances and Conflict Minerals Management	68		
Indicator	TC-SC-520a.1	Intellectual property protection and competitive behavior	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	Quantitative	-	Presentation currency		-		In 2025, the Company had no incidents related to anti-competitive behavior regulations
Activity metrics	TC-SC-000.A		Total production volume	Quantitative	Wafer testing 2,759 Integrated circuit testing Others 1,140,547	thousand pieces/ thousand units	Contact Information	-		
Activity metrics	TC-SC-000.B		Percentage of production at own facilities	Quantitative	100	Percentage (%)	Contact Information	-		

Enhanced disclosure of sustainability indicators

Number	Indicator	Indicator Type	Annual disclosure status	Unit	Remarks
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Total energy consumption 3,108,638.56 Purchased electricity 88.95% Renewable energy usage 10.83%	Gigajoules (GJ), Percentage (%)	
2	Total water withdrawal and total water consumption	Quantitative	Water withdrawal 1,481.570 Water consumption 1,047.941	Thousand cubic meters (1,000m^3)	
3	Weight of hazardous waste generated and recycling percentage	Quantitative	Hazardous waste 33. 74 Recycling percentage 0.9	Metric tons (t), Percentage (%)	
4	Description of occupational injury categories, number of people, and rates	Quantitative	19 people 1.13	Quantity, Rate (%)	
5	Product lifecycle management disclosure: including the weight of scrapped products and electronic waste, and the percentage of recycling (Note 1: Including the sale of scraps or other recycling processes, relevant explanations should be provided)	Quantitative	Not applicable, the Company provides testing services and does not produce physical products	Metric tons (t), Percentage (%)	
6	Description of risk management related to the use of critical materials	Qualitative description	Please refer to 3.2.2 Hazardous Substances and Conflict Minerals Management	Not applicable	
7	Total monetary losses due to legal proceedings related to anti-competitive behavior regulations	Quantitative	In 2025, the Company had no legal proceedings related to violations of anti-competitive behavior regulations	Reporting currency	
8	Production volume of major products by product category	Quantitative		Varies by product type	

Climate-related Information

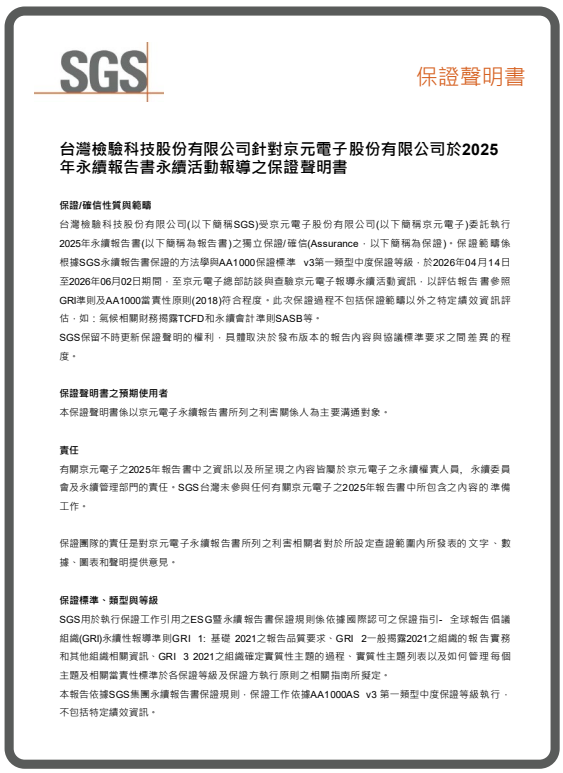
Climate-related Information of TWSE/TPEx Listed Companies

Risks and Opportunities Posed by Climate Change to the Company and the Relevant Response Measures Taken by the Company

Item	Implementation Status	Page Number
1. Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.	For details, please refer to Section 2.4.1	43
2. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finances (short-, medium-, and long-term).	For details, please refer to Section 2.4.1	43
3. Describe the financial impact of extreme weather events and transition actions.	For details, please refer to Section 2.4.1	43
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	For details, please refer to Section 2.4.1	43
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	For details, please refer to Section 2.4.1	43
6. If there is a transition plan for managing climate-related risks, describe the content of the plan and the metrics and targets used to identify and manage physical and transition risks.	For details, please refer to Section 2.4.1	43
7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	Data collection and implementation assessment for internal carbon pricing began in 2025; it will be formally introduced and the price set in 2026.	45
8. If climate-related targets have been set, describe the activities covered, the scope of greenhouse gas emissions, the planning horizon, and annual progress toward achievement; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, describe the source and quantity of the offset carbon reduction credits or the number of renewable energy certificates (RECs).	For climate-related information, please refer to Section 2.4.1	43
9. Greenhouse gas inventory and assurance status, and reduction targets, strategies, and concrete action plans (also completed in 9-1 and 9-2).	For details, please refer to Sections 4.2.1 and 4.2.2	89, 91
9-1 The Company's greenhouse gas inventory and assurance status for the most recent two years		
9-1-1 Greenhouse Gas Inventory Information		

Item	Implementation Status	Page Number
Describe greenhouse gas emissions (metric tons CO_2e), intensity (metric tons CO_2e per NT$ million), and data coverage for the most recent two years.		
For details, please refer to Sections 4.2.1 and 4.2.2		
9-1-2 Greenhouse Gas Assurance Information		
Describe the assurance status for the most recent two years, including the assurance scope, assurance provider, assurance standard, and assurance opinion.		
1. Since 2024, KYEC has adopted the GHG Protocol and completed a comprehensive Scope 3 inventory; the assurance opinion provides reasonable assurance for Scope 1 and Scope 2 and limited assurance for Scope 3. The assurance scope covers the Taiwan factories and the overseas subsidiaries in the consolidated financial statements, and the 2025 data have been verified. For details, please refer to Sections 4.2.1 and 4.2.2		
9-2 Greenhouse gas reduction targets, strategies, and concrete action plans		
Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, and concrete action plans, and the status of achievement of the reduction targets.		
For details, please refer to Section 4.2.2		

AA1000 Assurance Statement



SGS

保證聲明書

台灣檢驗科技股份有限公司針對京元電子股份有限公司於2025年永續報告書永續活動報導之保證聲明書

保證/確信性質與範疇

台灣檢驗科技股份有限公司(以下簡稱SGS)受京元電子股份有限公司(以下簡稱京元電子)委託執行2025年永續報告書(以下簡稱為報告書)之獨立保證/確信(Assurance，以下簡稱為保證)。保證範疇係根據SGS永續報告書保證的方法學與AA1000保證標準 v3第一類型中度保證等級，於2026年04月14日至2026年06月02日期間，至京元電子總部訪談與查驗京元電子報導永續活動資訊，以評估報告書參照GRI準則及AA1000當責性原則(2018)符合程度。此次保證過程不包括保證範疇以外之特定績效資訊評估，如：氣候相關財務揭露TCFD和永續會計準則SASB等。

SGS保留不時更新保證聲明的權利，具體取決於發布版本的報告內容與協議標準要求之間差異的程度。

保證聲明書之預期使用者

本保證聲明書係以京元電子永續報告書所列之利害關係人為主要溝通對象。

責任

有關京元電子之2025年報告書中之資訊以及所呈現之內容皆屬於京元電子之永續權責人員，永續委員會及永續管理部門的責任。SGS台灣未參與任何有關京元電子之2025年報告書中所包含之內容的準備工作。

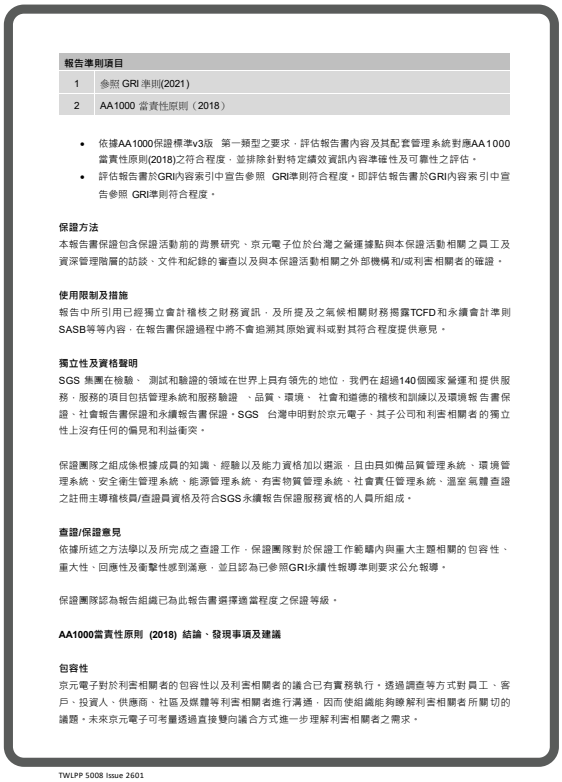
保證團隊的責任是對京元電子永續報告書所列之利害相關者對於所設定查證範圍內所發表的文字、數據、圖表和聲明提供意見。

保證標準、類型與等級

SGS用於執行保證工作引用之ESG暨永續報告書保證規則係依據國際認可之保證指引- 全球報告倡議組織(GRI)永續性報導準則GRI 1: 基礎 2021之報告品質要求、GRI 2一般揭露2021之組織的報告實務和其他組織相關資訊、GRI 3 2021之組織確定實質性主題的過程、實質性主題列表以及如何管理每個主題及相關當責性標準於各保證等級及保證方執行原則之相關指南所擬定。

本報告依據SGS集團永續報告書保證規則，保證工作依據AA1000AS v3 第一類型中度保證等級執行，不包括特定績效資訊。

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報告準則項目	
1	參照 GRI 準則(2021)
2	AA1000 當責性原則（2018）

- 依據AA1000保證標準v3版 第一類型之要求，評估報告書內容及其配套管理系統對應AA1000當責性原則(2018)之符合程度，並排除針對特定績效資訊內容準確性及可靠性之評估。
- 評估報告書於GRI內容索引中宣告參照 GRI準則符合程度，即評估報告書於GRI內容索引中宣告參照 GRI準則符合程度。

保證方法

本報告書保證包含保證活動前的背景研究、京元電子位於台灣之營運據點與本保證活動相關之員工及資深管理階層的訪談、文件和紀錄的審查以及與本保證活動相關之外部機構和/或利害相關者的確證。

使用限制及措施

報告中所引用已經獨立會計稽核之財務資訊，及所提及之氣候相關財務揭露TCFD和永續會計準則SASB等等內容，在報告書保證過程中將不會追溯其原始資料或對其符合程度提供意見。

獨立性及資格聲明

SGS 集團在檢驗、 測試和驗證的領域在世界上具有領先的地位，我們在超過140個國家營運和提供服務，服務的項目包括管理系統和服務驗證 、品質、環境、 社會和道德的稽核和訓練以及環境報告書保證、社會報告書保證和永續報告書保證。SGS 台灣申明對於京元電子、其子公司和利害相關者的獨立性上沒有任何的偏見和利益衝突。

保證團隊之組成係根據成員的知識、經驗以及能力資格加以選派，且由具如備品質管理系統、環境管理系統、安全衛生管理系統、能源管理系統、有害物質管理系統、社會責任管理系統、溫室氣體查證之註冊主導稽核員/查證員資格及符合SGS永續報告保證服務資格的人員所組成。

查證/保證意見

依據所述之方法學以及所完成之查證工作，保證團隊對於保證工作範疇內與重大主題相關的包容性、重大性、回應性及衝擊性感到滿意，並且認為已參照GRI永續性報導準則要求公允報導。

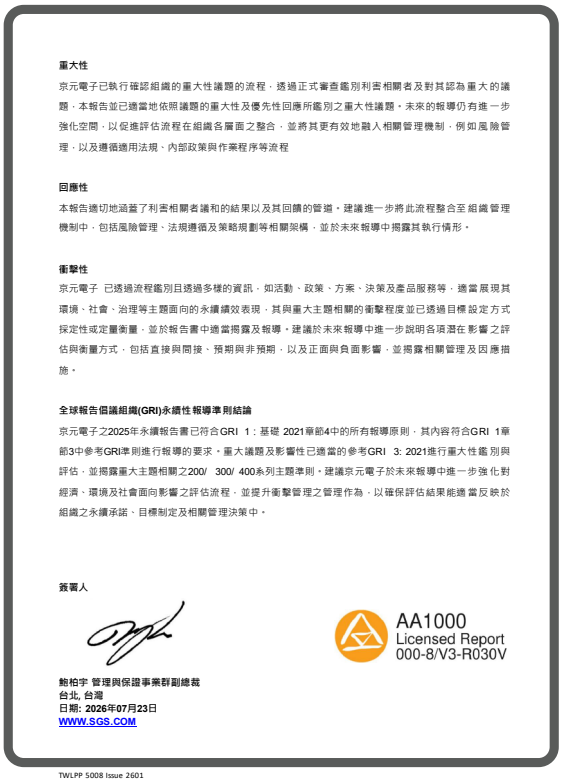
保證團隊認為報告組織已為此報告書選擇適當程度之保證等級。

AA1000當責性原則 (2018) 結論、發現事項及建議

包容性

京元電子對於利害相關者的包容性以及利害相關者的議合已有實務執行，透過調查等方式對員工、客戶、投資人、供應商、社區及媒體等利害相關者進行溝通，因而使組織能夠瞭解利害相關者所關切的議題，未來京元電子可考量透過直接雙向議合方式進一步理解利害相關者之需求。

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重大性

京元電子已執行確認組織的重大性議題的流程，透過正式審查鑑別利害相關者及對其認為重大的議題，本報告並已適當地依照議題的重大性及優先性回應所鑑別之重大性議題，未來的報導仍有進一步強化空間，以促進評估流程在組織各層面之整合，並將其更有效地融入相關管理機制，例如風險管理，以及遵循適用法規、內部政策與作業程序等流程

回應性

本報告適切地涵蓋了利害相關者議和的結果以及其回饋的管道，建議進一步將此流程整合至組織管理機制中，包括風險管理、法規遵循及策略規劃等相關架構，並於未來報導中揭露其執行情形。

衝擊性

京元電子 已透過流程鑑別且透過多樣的資訊，如活動、政策、方案、決策及產品服務等，適當展現其環境、社會、治理等主題面向的永續績效表現，其與重大主題相關的衝擊程度並已透過目標設定方式採定性或定量衡量，並於報告書中適當揭露及報導，建議於未來報導中進一步說明各項潛在影響之評估與衡量方式，包括直接與間接、預期與非預期，以及正面與負面影響，並揭露相關管理及因應措施。

全球報告倡議組織(GRI)永續性 報導準則結論

京元電子之2025年永續報告書已符合GRI 1：基礎 2021章節4中的所有報導原則，其內容符合GRI 1章節3中參考GRI準則進行報導的要求，重大議題及影響性已適當的參考GRI 3: 2021進行重大性鑑別與評估，並揭露重大主題相關之200/ 300/ 400系列主題準則，建議京元電子於未來報導中進一步強化對經濟、環境及社會面向影響之評估流程，並提升衝擊管理之管理作為，以確保評估結果能適當反映於組織之永續承諾、目標制定及相關管理決策中。

簽署人

鮑柏宇 管理與保證事業群副總裁
台北, 台灣
日期: 2026年07月23日
WWW.SGS.COM

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