EASTECH

2025

Sustainability Report

CONTENTS

About the Report

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021. It provides a detailed overview of the concrete actions taken by Eastech Holding Limited (hereinafter referred to as "Eastech" or the "Company") in fulfilling its corporate citizenship responsibilities, covering sustainable management, corporate governance and ethical management, operational performance, customer service and product quality, sustainable supply chain management, green production for a sustainable environment, and a healthy, safe and friendly workplace.

Editorial Summary

This is the second sustainability report issued by the Company. It provides a comprehensive presentation of issues of concern to investors, including the Company's management approaches and relevant data for corporate sustainability development. All financial information in this report is sourced from the 2025 financial report audited by certified public accountants. Unless otherwise stated, all monetary amounts in this report are denominated in New Taiwan dollars, and numerical figures are rounded to the second decimal place. To highlight medium- and long-term trends, certain indicators present consecutive data for the most recent two or three years.

This report is available for viewing and download on the Company's website.

Website: https://www.eastech.com

Reporting Period

This report covers the period from January 1, 2025, to December 31, 2025.

Date of publication: August 2026

This report discloses information on Eastech's sustainability management approaches, risk assessments, materiality analysis, responses, and actions. Upholding the philosophy of sustainable business operations and implementing sustainability initiatives, the Company will publish a sustainability report on a regular annual basis to help readers better understand the information disclosed in the report.

Scope and Boundary

The disclosure scope of this report covers Eastech and its subsidiaries included in its consolidated financial statements. Among these, the disclosure boundary for governance and economic topics covers Eastech, including Scan-Speak A/S in Denmark. The disclosure boundary for environmental and social topics primarily covers Eastech Innovations (TW) Inc. in Taiwan, Eastech (Huizhou) Co., Ltd., Eastech (Huizhou) Co., Ltd. (Shenzhen Branch), and Eastech Acoustic (SZ) Co., Ltd. in Mainland China, Eastern Asia Technology (HK) Limited and EATL Electronics (HK) Limited in Hong Kong, Eastech (VN) Company Limited in Vietnam, and Eastech (SG) Pte. Ltd. in Singapore.

Principles and Guidelines

To continue enhancing performance comparability and report materiality, this report discloses sustainability-related topics in accordance with and with reference to the following standards:

- Global Reporting Initiative Sustainability Reporting Standards (GRI Standards)
- Task Force on Climate-related Financial Disclosures (TCFD)
- Sustainability Accounting Standards Board (SASB): Hardware Industry
- Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
- Sustainable Development Best Practice Principles for TWSE / TPEx Listed Companies

Internal Review and External Assurance

The Company's Sustainable Development Committee under the Board of Directors is responsible for the overall planning of the annual sustainability report, while the Sustainability Office is responsible for compiling the information required for the report and preparing its content. Each item of information, data, and review material disclosed in this report has been documented and confirmed by the heads of the relevant departments. The report was finalized after being submitted to and approved by the President.

After the report was finalized, the Company engaged AFNOR Asia Ltd. to conduct independent assurance in accordance with the AA1000 Assurance Standard v3 (AA1000AS v3) and the 2018 Type 1 application, and to confirm that the report complies with the GRI, TCFD, and SASB standards. After obtaining third-party assurance, the report was submitted to the Sustainable Development Committee for approval and then to the Board of Directors for approval before issuance. The assurance statement is included in the appendix of this report.

Information Restatement

No information from previous periods has been restated in this report.

Feedback and Contact Information

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Email: esg@eastech.com

Company website: https://www.eastech.com

Message from the Chairman

Amid rapid changes in the global economic environment and intensifying industry competition, the challenges faced by businesses are no longer limited to market expansion and cost management. They also include how to maintain operational stability in a highly uncertain external environment while fulfilling responsibilities to the environment, society, and stakeholders. Eastech Holding Limited believes that the establishment of long-term corporate value must be built on a sound governance structure, prudent business decisions, and sustained attention to sustainability issues. Accordingly, the Company continues to review its operating model and management mechanisms in a pragmatic manner, and incorporates sustainable development into its overall business considerations.

With long-term business operations as their core perspective, the Board of Directors and management team incorporate sustainability issues into the corporate governance and risk management framework through the existing governance system and the operation of the Sustainable Development Committee, making them an important reference for business decisions. The Company continues to monitor environmental, social, and governance (ESG) issues and assess their potential impact on operating activities and medium- to long-term development, with the aim of maintaining organizational resilience and operational flexibility in the face of market volatility, regulatory changes, and external uncertainties.

In terms of specific management practices, Eastech follows its existing policies and management principles for corporate governance, ethical management, environmental management, human resources, and supply chains to implement regulatory compliance and institutional operations. Through regular reviews and internal management mechanisms, the Company continues to improve operating efficiency and resource utilization. The Company has also integrated environmental, talent, and value chain issues into its existing management framework and risk management approach, using them as important considerations for operational decisions and day-to-day management.

Looking ahead, based on its existing systems and governance foundation, Eastech will continue to monitor changes in the external environment and operating conditions, and carefully review its business direction and management priorities. Through information transparency, stable operations, and prudent decision-making, the Company responds to stakeholder expectations and steadily advances the accumulation of long-term corporate value.

Chairman Jenq-Lin Liou

Eastech Holding Limited

Sustainability Performance Highlights

- R&D expenses reached NT$361 million, accounting for 3.27% of revenue, and marking a record high.
- Earnings per share for 2025 were NT$10.26, the second highest in the Company's history.
- Number of patents granted and applied 76.
- Obtained ISO 13485 Medical Device Quality Management System certification and commenced mass production of hearing aids.
- Obtained Dolby Atmos FlexConnect certification and commenced mass production.
- Zero material violations of laws and regulations.
- Zero complaints or reports involving illegal, unethical, or dishonest conduct.

- Scope 1 and scope 2 greenhouse gas emissions decreased by 10.56% compared with 2024.
- In 2025, 100% of developed products obtained energy efficiency certifications (ErP/DOE/CEC).
- The packaging material recycling rate of the suppliers for Mainland China factory increased to 50.7%, while the packaging material recycling rate of the Vietnam factory reached 95%.
- The use of PCR materials increased ninefold compared with 2024, accounting for 86.91% of total shipments.
- The procurement volume of FSC-certified wood products and paper packaging materials by the Mainland China factory accounted for 57.06%.
- The renewable energy usage rate at the Vietnam factory reached 7.35%, an increase of 3.31% compared with 2024.
- Phase II expansion of solar power generation at the Vietnam factory was launched and completed in February 2026.
- Participated in the CDP Climate Change Questionnaire for the first time and received a C rating at the awareness level.

- The Mainland China and Vietnam factories have obtained ISO 45001 Occupational Safety and Health Management System certification.
- Total employee training hours reached 7,802.5 hours.
- The average employee satisfaction survey scored 3.85 (out of 5), with a res ponse rate of 94.2%.
- Female managers accounted for 31.28% of all managers, and female employees accounted for 57.45% of the total workforce.
- Customer satisfaction scored 4.2 (out of 5), an increase of 6.06% compared with 2024.
- Zero violations of human rights or discrimination incidents.
- Zero personal data complaints.
- Zero employee complaints.

01

About Eastech

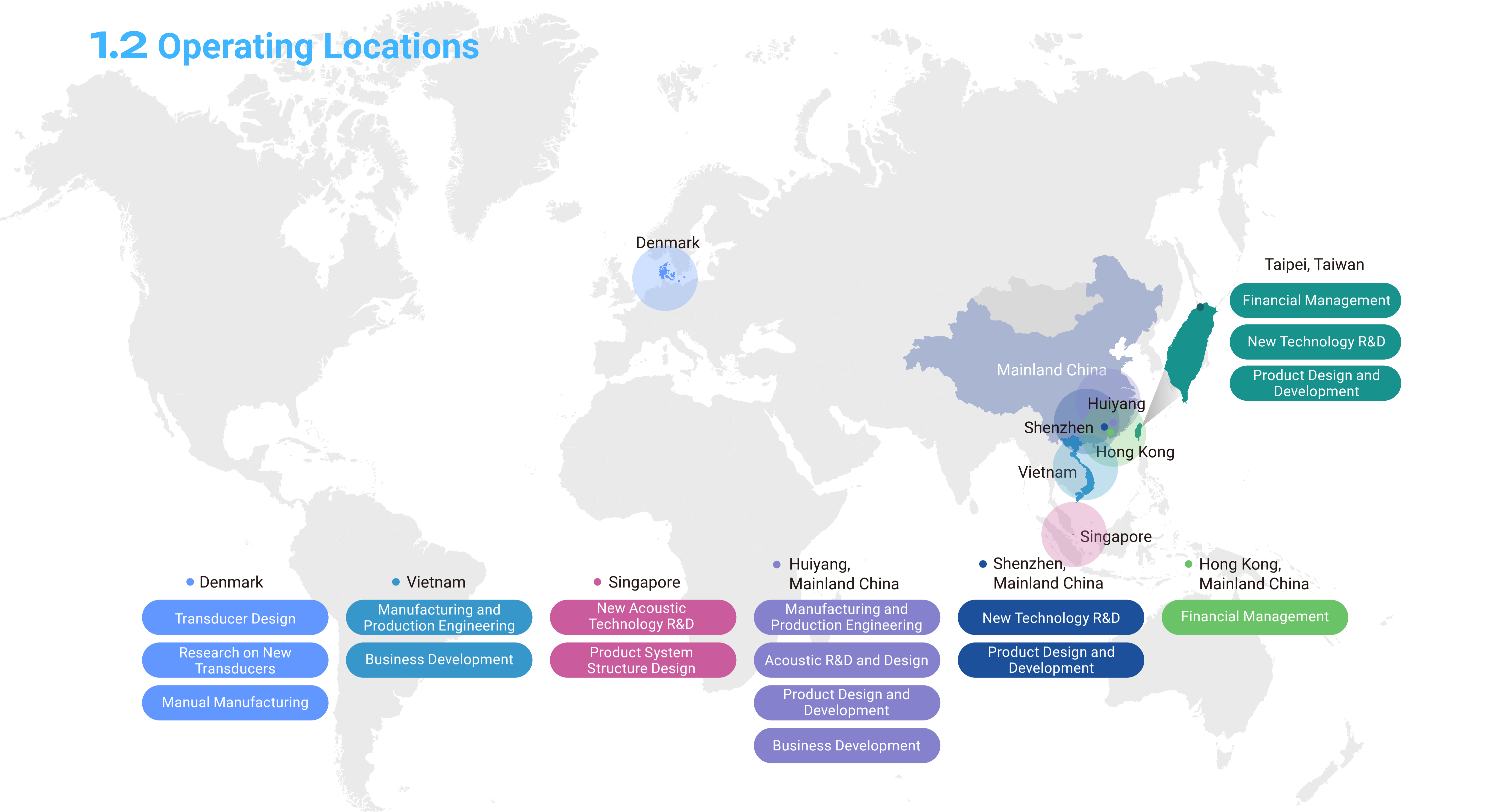
1.1 Basic Information

Eastech Holding Limited was incorporated on February 1, 2011. The Company is principally engaged in the manufacturing and sales of speaker systems and headphones; the design, manufacturing, and sales of high-end and smart speakers and audio/video electronic home entertainment systems; and the research and development of system architecture, new product concepts, innovative products, and acoustic technologies.

As of December 31, 2025, Eastech Group had 2,637 full-time employees worldwide. The Company has state-of-the-art acoustic R&D facilities in Huiyang, Mainland China and Denmark, which are integrated with its software and electronics R&D facilities in Shenzhen and Huiyang, Mainland China. Its core business focuses on acoustics, audio systems, and transducer design for the mass consumer market, as well as applications for professional speakers. Through its modern facilities around the world, the Company provides world-class engineering and manufacturing capabilities as well as testing resources and services. With 76 cumulative patent applications and granted patents, the Company works with leading brands in the consumer electronics, professional audio, and information technology industries to continue driving innovation and delivering cutting-edge technology solutions.

Company Name	Eastech Holding Limited
Registered Address	The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208, Cayman Islands
Principal Business Activities	➤ Manufacturing and sales of speaker systems and headphones ➤ Design, manufacturing, and sales of high-end and smart speakers and audio/video electronic home entertainment systems ➤ Research and development of system architecture, new product concepts, innovative products, and acoustic technologies
Industry	Other electronics
Stock Name and Ticker	EASTECH-KY (5225.TW)
Paid-in Capital	NT$791,144,990
Date of Incorporation	February 1, 2011
Chairman	Mr. Jenq-Lin Liou
President	Mr. Hai-Lung Chen
Number of Employees Worldwide	2,637 employees (as of December 31, 2025)
Company Address	8F-1, No.188, Baoqiao Rd., Xindian Dist., New Taipei City, 231028 Taiwan R.O.C.
Tel.	+886-2-29102626
Company Website	https://www.eastech.com/
Main Production Sites	Huizhou City, Guangdong Province, Mainland China and Hai Phong City, Vietnam

1.2 Operating Locations



Taipei, Taiwan
- Financial Management
- New Technology R&D
- Product Design and Development

Denmark
- Transducer Design
- Research on New Transducers
- Manual Manufacturing

Vietnam
- Manufacturing and Production Engineering
- Business Development

Singapore
- New Acoustic Technology R&D
- Product System Structure Design

Huiyang, Mainland China
- Manufacturing and Production Engineering
- Acoustic R&D and Design
- Product Design and Development
- Business Development

Shenzhen, Mainland China
- New Technology R&D
- Product Design and Development

Hong Kong, Mainland China
- Financial Management

02

Sustainable Development Management

2.1 Sustainable Development Management

Sustainable Development Vision and Commitment

As a global leading provider of acoustic engineering, design, and manufacturing solutions, Eastech upholds its core values and incorporates sustainable development into its operating strategy and corporate governance framework. Under the joint oversight of the Board of Directors and management, the Company continues to promote the institutionalized management of environmental, social, and governance (ESG) matters, strengthening business resilience and long-term development capabilities.

With reference to the United Nations Sustainable Development Goals (SDGs), the Company has established medium- and long-term sustainability directions based on its operational characteristics. Through clear management mechanisms and internal division of responsibilities, the Company gradually implements relevant goals in its operations and decision-making processes. At the same time, it continuously reviews implementation progress, refines management measures, and strengthens risk management and internal controls to address risks such as climate change and changes in the operating environment.

In addition, Eastech values stakeholder communication and supply chain management, and gradually enhances the sustainability performance of the overall value chain. While pursuing economic benefits, the Company also considers environmental and social responsibilities. It also continues to strengthen the management and disclosure of sustainability-related data, improving information transparency and consistency to enhance the quality and credibility of disclosures.

Sustainability Strategy Blueprint

Corporate Core Values

- Be Proactive
- Take Ownership
- Teamwork
- Solve Problems
- Find the Root Cause

Sustainable Development Strategy

E — Environmental

Environmental Protection and Resource Conservation

With energy efficiency and greenhouse gas emissions management at the core, the Company promotes factory-wide energy-saving improvements and plans to set science-based carbon reduction targets.

- Promote energy conservation and emissions reduction, and enhance resource efficiency
- Incorporate environmental considerations into product design and day-to-day operational management

S — Social

Social Responsibility and Employee Well-being

Based on a safe and healthy work environment, the Company deepens employee capability development and strengthens human capital resilience.

- Provide a safe and healthy work environment and ensure compliance with occupational safety and health regulations
- Support employee career development, strengthen human capital management, and foster diversity and inclusion

G — Governance

Fair and Transparent Business Conduct

With integrity and transparency at the core, the Company strengthens the functions of the Board of Directors and plans to incorporate ESG into supplier evaluations and procurement decision-making processes.

- Implement the business principles of integrity and transparency, and strengthen the corporate governance structure
- Strengthen supply chain ESG management to effectively control procurement and compliance risks

Alignment with the Sustainable Development Goals (SDGs)

Climate and Environment

Systematically reduce carbon emissions and environmental impacts through energy conservation, the introduction of renewable energy, and carbon inventories

SDG 7 Affordable and Clean Energy; SDG 13 Climate Action

Green Products and Resource Management

Promote eco-friendly design and resource recycling, and establish products and operating models aligned with the principles of responsible consumption

SDG 12 Responsible Consumption and Production

Responsible Supply Chain and Sustainable Operations

Ensure that supply chain partners comply with environmental and social responsibility requirements, and promote decent work and equal opportunities

SDG 5 Gender Equality; SDG 8 Decent Work and Economic Growth; SDG 16 Peace, Justice and Strong Institutions

Sustainable Development Committee

In 2024, the Company established the Sustainable Development Committee under the Board of Directors. The committee consists of three independent directors and two directors, with Mr. Shih-Rong Jeng serving as the chair. It is responsible for the planning and supervision of strategies, policies, and systems related to sustainable development, and regularly reviews climate change-related strategies and targets, implementation progress, and future promotion directions.

The Sustainable Development Committee is also responsible for reviewing the sustainability report and material sustainability topics, and reports to the Board of Directors on sustainability implementation at least once a year. The report covers matters such as the progress of greenhouse gas inventories and assurance, the implementation of risk management, and the progress of sustainability targets, serving as a basis for the Board's decision-making and oversight.

To support the promotion and implementation of sustainability-related policies and management approaches, the Company has established the Sustainability Office, led by the President. The Sustainability Office is responsible for cross-departmental coordination and integration, formulating relevant policies, systems, and implementation mechanisms, and establishing qualitative and quantitative management indicators.

The head of the Sustainability Office reports work progress to the Sustainable Development Committee at least once a year, covering matters such as climate risk and opportunity management, the implementation of carbon reduction actions, environmental performance tracking, and updates to relevant policies. After review by the Sustainable Development Committee, the report is submitted to the Board of Directors to help the Board understand the promotion and implementation of sustainability strategies.

Information on Members of Sustainable Development Committee

Capacity	Name	Professional Qualifications and Experience
Independent Director	Shih-Rong Jeng	Risk management, environmental sustainability, and social engagement
Independent Director	Shan-Juh Chang	Risk management, environmental sustainability, and social engagement
Independent Director	Yi-Jen Su	Risk management, environmental sustainability, and social engagement
Director	Tung-I Chang	Risk management, environmental sustainability, and social engagement
Director	Chiou-Shiang Teng	Risk management, environmental sustainability, and social engagement

Note: For information on each committee member's education and experience, gender, professional qualifications, work experience, and independence status, please refer to (I) Director Information under the Corporate Governance Report on pages 11-15 of the 2025 Annual Report.

Responsibilities of the Sustainable Development Committee

- Formulate, promote, and strengthen the Company's sustainable development policies, annual plans, and strategies.
- Review, track, and revise the implementation status and effectiveness of sustainable development.
- Oversee sustainability information disclosure and review the sustainability report.
- Oversee the implementation of the Company's sustainable development affairs and other sustainability-related tasks resolved by the Board of Directors.

Proposals submitted to the Board of Directors in 2025

Meeting Date	Proposal Contents	Resolution	The Company's Handling of the Sustainable Development Committee's Opinions
The 2nd meeting of the 1st term 2025/05/28	Proposal to approve the Company's "2024 Sustainability Report "	Approved by all committee members	Submitted to the Board of Directors and approved by all attending directors and independent directors
The 3rd meeting of the 1st term 2025/12/12	• Results of the identification of material topics and stakeholder engagement for the 2025 Sustainability Report. • Proposal to approve the 2026 Work Plan	Approved by all committee members	Submitted to the Board of Directors and approved by all attending directors and independent directors

Attendance of the Sustainable Development Committee in 2025: The actual attendance rate was 100%. For details, please refer to page 43 of the 2025 Annual Report.

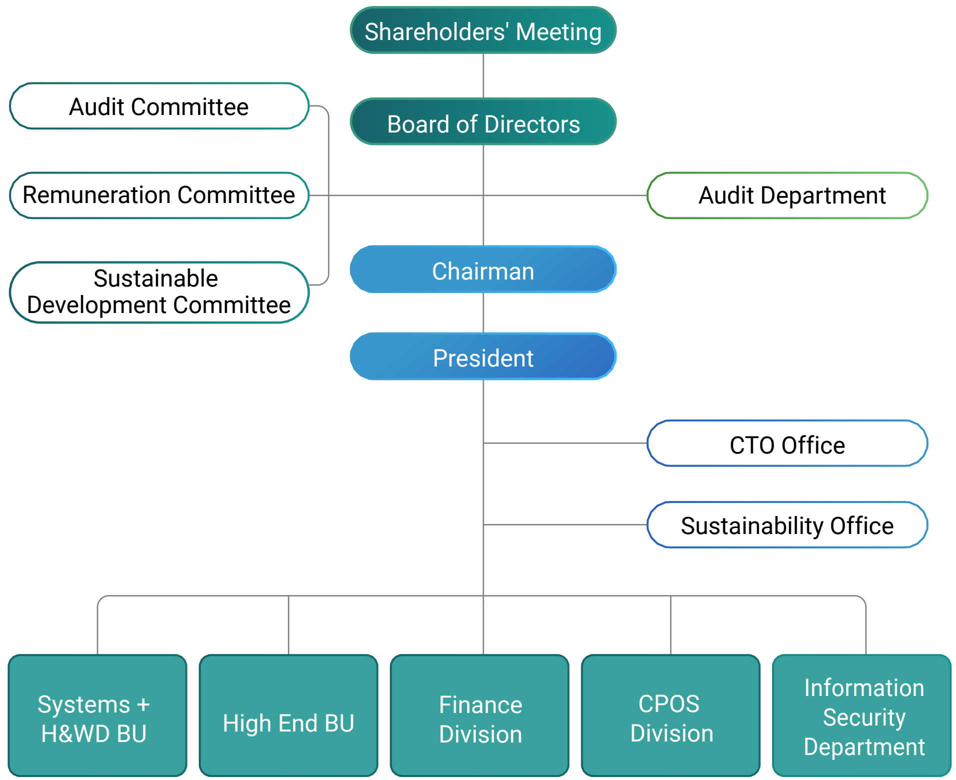
2.2 Governance Structure

Group and Organizational Structure

Group Structure

Note: Eastech Acoustic (SZ) Co., Ltd. was established on March 2, 2026

Organizational Structure



Governance Unit

The main responsibilities of each department are as follows:

Department	Main Responsibilities
Board of Directors	● The Board of Directors is accountable to the shareholders' meeting, implements resolutions of the shareholders' meeting, and determines the Company's business plans and investment plans within the scope authorized by the shareholders' meeting.
Chairman	● The Chairman provides policy guidance and sets objectives for the Company's business operations, and appoints key managers to implement and promote business activities.
Audit Committee	● On behalf of the Board of Directors, the Audit Committee oversees the financial reporting process and internal controls to ensure the credibility of financial reports and the compliance of the Company's activities.
Remuneration Committee	● On behalf of the Board of Directors, the Remuneration Committee oversees the reasonableness of executive compensation and employee stock ownership, helping separate ownership from management.
Sustainable Development Committee	● On behalf of the Board of Directors, the Sustainable Development Committee assists in promoting and overseeing sustainable development goals, management approaches, and specific plans, thereby deepening the Company's sustainability governance.
Audit Department	● The Audit Department conducts regular or ad hoc audits in accordance with the Company's internal control system, and issues audit reports and improvement recommendations.
President	● The President implements resolutions of the Board of Directors and oversees all affairs of the Company.
Sustainability Office	● Responsible for planning sustainable development goals and strategies, and for promoting sustainable development action plans.
CTO Office	● Responsible for developing commercialized products and technologies, promoting innovation and technology development, and enhancing core competitiveness.
Systems+H&WD BU	● Responsible for business development, product design, procurement, quality control, and manufacturing of soundbars, Bluetooth speakers, headphones, and wearable products.
High-End BU	● Responsible for business development, product design, procurement, quality control, and manufacturing of high-end products.
Finance Division	● Responsible for fund allocation, financial management, accounting affairs, shareholder services, investor relations, customs affairs, and shipping affairs.
CPOS Division	● Responsible for human resources, general administration, legal affairs, and computer information systems.
Information Security Department	● Responsible for planning, monitoring, and implementing the cybersecurity system.

Board of Directors

Board Structure/Diversity Policy/Sustainable Development Committee Composition:

Title	Name	Age	Gender	Term of Office for Directors	Main Education and Experience	Sustainable Development Committee Members	Core Diversity Items								
						Sustainability Organization Responsibilities	Operational Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-Making	Laws
Chairman	Jenq-Lin Liou	71~80	Male	3	● Master of Electronic Engineering and MBA from University of Southern California, U.S. ● IBM Senior Engineer Advisor, U.S. ● Xerox Senior Engineer Advisor, U.S.		✓		✓	✓	✓	✓	✓	✓	✓
Director	Chin-Chang Pai	61~70	Male	3	● Executive Master of Business Administration from Hong Kong International Business College ● President of Eastech Holding Limited		✓		✓	✓	✓	✓	✓	✓	✓
Director	Tung-I Chang	61~70	Male	3	● MBA from California State University, U.S. ● Vice Executive Director of Kuo-Bin Ceramic Ind. Co., Ltd.	Committee Member	✓	✓	✓	✓	✓	✓	✓	✓	✓
Director	Chiou-Shiang Teng	61~70	Female	3	● Bachelor of Department of Economics from Fu Jen Catholic University ● Vice President of Eastech Innovations (TW) Inc., Department of Human Resources	Committee Member	✓			✓	✓	✓	✓	✓	✓
Independent Director	Shan-Juh Chang	71~80	Male	3	● Master of Electronic Engineering from University of Southern California, U.S. ● Director of Planning Division of Tatung Company ● Head of Human Resources Development Department of Tatung Company ● Lecturer of Faculty of Electronic Engineering and Human Resources Officer of Tatung University	Committee Member	✓			✓	✓	✓	✓	✓	✓
Independent Director	Shih-Rong Jeng	71~80	Male	3	● Bachelor of Law, National Chung Hsing University ● Chief Secretary of the Internal Administration Committee, Foreign and National Defense Committee of Legislative Yuan, Republic of China (Taiwan)	Chair	✓			✓			✓	✓	✓
Independent Director	Yi-Jen Su	51~60	Male	3	● MBA from University of San Francisco, USA ● CEO of Chunghwa Satellite Communication Systems Co., Ltd. ● EMBA Adjunct Assistant Professor of Chang Jung Christian University	Committee Member	✓	✓	✓	✓		✓	✓	✓	✓

Board Performance Evaluation

For details, please refer to page 24 of the 2025 Annual Report.

Governance and Operations of Functional Committees

Audit Committee

The Company established the Audit Committee on March 30, 2011. In accordance with the Company's Audit Committee Charter, the committee is composed of all independent directors and assists the Board of Directors in fulfilling its oversight responsibilities over the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls.

> Attendance of the Audit Committee in 2025: The actual attendance rate was **100**%， For details, please refer to page 26 of the 2025 Annual Report.

Remuneration Committee

To strengthen corporate governance and establish a sound remuneration system for directors, independent directors, and managers, the Company established the Remuneration Committee in accordance with Article 14-6 of the Securities and Exchange Act and the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock Is Listed on the Taiwan Stock Exchange or the Taipei Exchange. The Company has also adopted the Remuneration Committee Charter for compliance purposes. The committee establishes and regularly reviews the annual and long-term performance targets for directors, independent directors, and managers, as well as the policies, systems, standards, and structure for remuneration.

For the remuneration policy and remuneration decision-making process, please refer to the Company's Website "Remuneration Committee Charter".

> Attendance of the Remuneration Committee in 2025: The actual attendance rate was **100**%. For details, please refer to page 41 of the 2025 Annual Report.

03

Stakeholders and Material Topic Management

3.1 Stakeholder Identification and Engagement

Eastech identifies stakeholders that have a substantive impact on the Company's operations and sustainable development based on its operational characteristics, value chain relationships, and past practical experience. The results serve as the basis for subsequent communication, engagement, and sustainability information disclosure.

In 2024, the Sustainability Office, in accordance with the relevant principles of AA1000 SES (AA1000 Stakeholder Engagement Standard), formed the stakeholder identification results through consultation with external experts and joint discussions and integration of opinions among internal senior management. Based on these results, the Company summarized its major stakeholder categories. After review, the Company confirmed five major stakeholder categories: employees, customers, suppliers, investors, and competent authorities.

In 2025, after reviewing the Company's operating model, business activities, and external environment, no changes were identified that would materially affect the stakeholder structure. Therefore, the stakeholder categories remained consistent with those in 2024.

The Company continues to collect and respond to issues of concern to various stakeholders through existing management systems and communication mechanisms. It also regularly reviews the appropriateness of stakeholder identification results in line with business development and changes in the external environment, ensuring that they continue to reflect the Company's actual operating conditions and information disclosure needs.

Stakeholders are described as follows:

Category	Role
Employees	Employees of the Company, including full-time employees and part-time or contracted personnel. Their functions cover R&D, administration and management, production and manufacturing, and other areas.
Customers	Individuals or organizations that purchase goods or services.
Suppliers	Suppliers or supply chain partners that provide goods, services, or raw materials.
Investors	Individuals or institutions that hold shares in an enterprise and generally own part of the Company; they provide capital to the enterprise with the expectation of receiving returns.
Competent authorities	At the central level, these include the Ministry of Labor, the Ministry of Environment, and the Financial Supervisory Commission; at the local level, they include local government authorities at all levels.

Stakeholder Communication and Engagement

The Company values communication with stakeholders and has established communication mechanisms in a transparent and open manner to respond to issues of concern to stakeholders. Based on the nature of their respective functions, relevant units collect stakeholder opinions on operations and sustainability through existing management and communication mechanisms, as well as through day-to-day operational management, regular meetings, business interactions, information disclosures, and feedback channels. These opinions are compiled and provided to the Sustainability Office as a reference for the Company's management decisions and sustainability information disclosures.

The issues of concern and communication status of each stakeholder group in 2025 are described below:

Stakeholders	Priority Issues of Concern	Communication Channels and Frequency	Communication Results	Complaint Channels
Employees	• Compensation and Benefits • Labor-Management Relations • Labor Rights • Working Hour Management • Workplace Safety • Reasonableness Rules and Systems • Channels for Expressing Opinions • ESG and Corporate Sustainability Issues	• Labor-management meetings (quarterly) / Labor union meetings (monthly) • Email (from time to time) • Internal Company announcements and Company quarterly newsletter (quarterly) • Employee Complaint Box (from time to time) • Employee Suggestion Box (from time to time) • Employee Satisfaction Survey (once a year) • ESG Concern Questionnaire (from time to time)	• In 2025, the employee satisfaction survey covered four major dimensions: organizational optimization, management and systems, career development, and work environment. A total of 2,607 questionnaires were distributed, with a response rate of 94.2%. The survey results showed an overall satisfaction score of 3.85 out of 5. • In 2025, more than 30 internal announcements related to employee benefits and training were issued.	Tel : +886-2-29102626 Email: csr@eastech.com
Customers	• Product Quality • Customer Service • Supply Chain Management • Performance in implementing the code of conduct • Transparency and reliability of information disclosure • ESG and Corporate Sustainability Issues	• Business visits, emails, and phone calls (from time to time) • Customer Satisfaction Survey (once a year) • Customer communication meetings (regularly and from time to time) • Participation in technical seminars (from time to time) • Product Quality Management • ESG Concern Questionnaire (from time to time) • Customer Contact Mailbox (real-time)	• In 2025, the Company conducted a satisfaction survey for its top six customers, with the overall satisfaction score averaging 4.2 out of 5. • In 2025, ESG topic discussion meetings were held from time to time based on the needs of key customers, either quarterly or semiannually.	Tel : +886-2-29102626 Email: csr@eastech.com

Stakeholders	Priority Issues of Concern	Communication Channels and Frequency	Communication Results	Complaint Channels
Investors	• Operating Performance • Market Image • Corporate Governance • Social Responsibility • Sustainable Environment • Various Status of the Value Chain	• Regular updates of announcements on the Market Observation Post System and the Company's Website (monthly/quarterly/annually) • Shareholders' meeting (once a year) • Investor conferences (twice a year) • Email addresses and telephone numbers are provided on the Company's Website to maintain open communication channels with investors (from time to time). • The Company has appointed a spokesperson and a litigation and non-litigation agent to properly handle shareholder suggestions and inquiries (from time to time). • Corporate Governance Evaluation Result (Annually) • ESG Concern Questionnaire (from time to time)	• A total of 303 Chinese and English material information announcements and general announcements were issued. • The 2025 annual general meeting was held on May 28, 2025. • The Company was invited to hold two investor conferences on August 18 and November 10, 2025 to explain its operating overview. • Corporate Governance Evaluation Performance	Tel : +886-2-89113535 Email: ir@eastech.com
Suppliers	• Quality and Price • Ethical Corporate Management • Supplier Environmental and Social Responsibility Assessment • Fair Trade, Integrity and Ethics • Sustainable Procurement	• Procurement Contract (new supplier) • Business communication via email and phone calls (from time to time) • Annual audit reports (quality system management/ control environment quality/supplier social responsibility on-site audits) (annually) • Supplier Complaint Mailbox (real-time) • ESG Concern Questionnaire (from time to time)	The Company promoted its ethical management policy and actively invited suppliers to sign letters of commitment to ethical management, with a cumulative total of 753 suppliers having signed.	Tel : +886-2-29102626 Email: csr@eastech.com
Competent authorities	• Corporate Governance • Ethical Corporate Management • Occupational Health and Safety • Energy and Environmental Management • Labor Employment Rights • Protection Against Occupational Accident • Environmental Protection • Greenhouse Gases and Energy • Operating Performance of TWSE/ TPEx Listed Companies	• Announcement of Chinese and English consolidated financial reports and material information (quarterly/real time) • Participated in regulatory briefings and seminars (from time to time) • Official correspondence, meetings, phone calls, and emails (from time to time) • Cooperation with competent authorities in various safety and compliance inspections (from time to time) • ESG Concern Questionnaire (from time to time)	• As a listed company, Eastech complies with the Securities and Exchange Act and various environmental regulations, and cooperates with the supervision and inspections of competent authorities. • The Company regularly participates in policy and regulatory briefings held by competent authorities. • The Company has designated contact persons to maintain sound communication with competent authorities.	Tel : +886-2-89113535 Email: ir@eastech.com

3.2 Materiality Analysis and Identification

The Sustainable Development Committee has assigned the Sustainability Office to coordinate the identification and assessment of material topics. The relevant assessment results are compiled by the Sustainability Office, submitted to the President for review, and then submitted to the Sustainable Development Committee for deliberation. The Sustainable Development Committee discusses whether adjustments are required to the annual material topics. Once confirmed, the topics are overseen and approved by the Board of Directors, the highest governance body, completing the annual approval process for material topics. The Sustainability Office reports to the Board of Directors twice a year on the results of sustainability initiatives, explaining the impacts, management practices, and implementation status of each material topic. This enhances the transparency of information disclosure and strengthens communication with stakeholders.

The Company identifies and assesses its material sustainability topics with reference to the disclosure principles of the latest version of “GRI 3: Material Topics 2021”. Each year, the Sustainability Office collects topics based on the Company’s operating activities, industry characteristics, and potential impacts across the value chain, taking into account stakeholder engagement, external expert consultation, and analysis of emerging trends. Through questionnaires and discussions with external experts, the Company comprehensively evaluates and ranks each topic based on the level of concern, level of impact, and financial impact. The results serve as the basis for determining material topics and subsequent management.

In 2024, a total of nine material topics were approved, including six GRI topics: economic performance, procurement practices, energy, emissions, employment, and employee diversity and equal opportunity; and three SASB indicators: product security, product life cycle, and supply chain management. In 2025, after reviewing the Company’s operating model, product categories, and external business environment, the Company identified no significant structural changes. With approval from the Board of Directors, the highest governance body, the material topic identification results from 2024 were carried forward, and the six GRI topics remained unchanged. Although the three SASB indicators were not classified as material topics, relevant information continues to be disclosed in the Sustainability Report. In the future, the Sustainability Office will continue to monitor external trends and review the appropriateness of material topics when necessary.

The Company’s material topic assessment process is described below:

Phase 1: Understand the Organizational Context

Step 1 Stakeholder Identification: Five stakeholder groups were identified in accordance with the AA1000 standard.

Step 2 Collection and Consolidation of Sustainability Topics: Based on the Company’s core business and global value chain, the Company identifies the context of actual and potential impacts that its operations may have on the economy, environment, human rights, and society.

Phase 2: Identify Actual and Potential Impacts

Step 3 Confirmation of Sustainability Topics: After initially identifying 32 sustainability topics, the Company distributed a two-dimensional survey covering “level of concern” and “level of impact” to stakeholders, including employees, customers, suppliers, investors, and competent authorities. In 2024, a total of 185 questionnaires were distributed and 147 were collected, representing a response rate of 79%.

Phase 3: Assess the Significance of Impacts

Step 4 The Sustainability Office, together with external experts and internal senior management, reviews the stakeholder survey results and ranks the topics based on the level of concern, level of impact, and weighted financial assessment. This process is used to measure the significant operational and financial impacts of sustainability topics on the Company and to develop the materiality matrix.

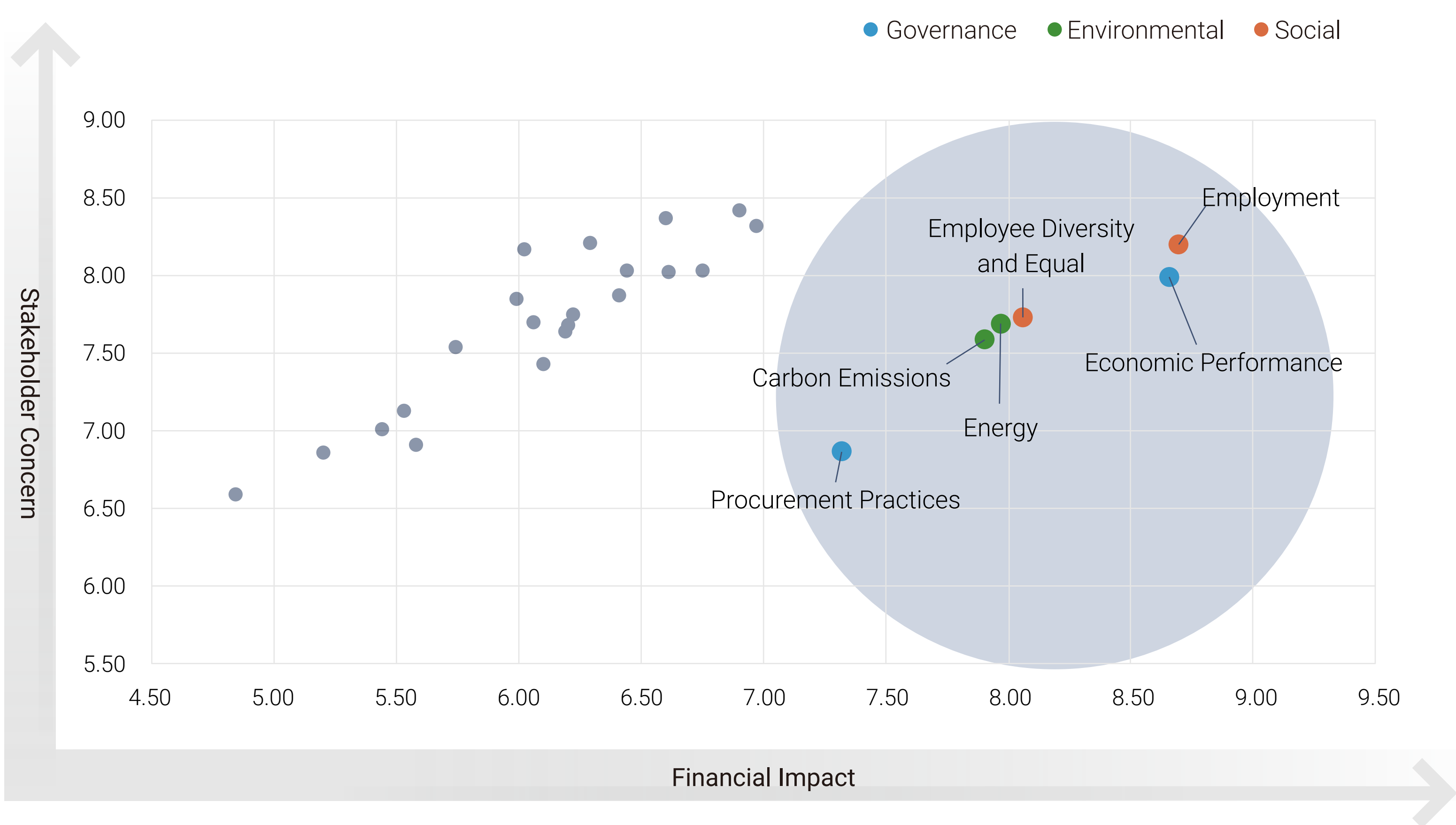
Phase 4: Prioritize the Most Significant Impacts for Disclosure

Step 5 Determine Material Topics. The material topics include two environmental topics, two social topics, and two governance topics.

Step 6 Disclosure response and management.

Note: The above process represents the Company’s institutional framework for assessing sustainability topics. Actual implementation may be adjusted based on annual operating arrangements and resource allocations.

Materiality Matrix



3.3 Management of Material Topics

The material topics approved by the Board of Directors serve as the Company's sustainability management for the year and form the core content of the Sustainability Report. Each material topic is managed and executed by the corresponding responsible unit and is incorporated into daily operations and internal control mechanisms based on the nature of the business. The Sustainability Office is responsible for compiling the implementation status of each unit and reporting regularly to the Sustainable Development Committee, providing a basis for the Company to review the effectiveness of sustainability management and pursue continuous improvement.

Management and Implementation of Material Topics

Material Topic	Positive Actual / Potential Impacts	Negative Actual / Potential Impacts	Specific Actions	Management Mechanisms	Referenced Topic Standards	Related Sections
Economic Performance	• The Company's operating performance directly affects shareholders' interests. • Maximizing value for shareholders and the general investors can effectively enhance the Company's market visibility.	• International tariffs and government tax policy affects corporate profitability. • Exchange rate fluctuation may affect profitability. • Gaps in operating performance may lead to a decline in the Company's market share.	• Develop differentiated products. • Establish strategic partnerships with branded customers. • Develop new customers and new products for high-end and non-consumer brands.	• Continue improving the gross margin. • Increase operating profit margin and net profit margin. • Review order intake status at business meetings. • Review of expense disbursements at budget meetings.	GRI 201 Economic Performance 201-1 Direct Economic Value Generated and Distributed 201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change 8 DECENT WORK AND ECONOMIC GROWTH	4.1.1 Economic Performance 7.2 Climate Change Risks and Opportunities 8.3 Compensation and Benefits
Procurement Practices	A sound supply chain management process: 1. Reduce operational risk. 2. Ensure supply chain stability. 3. Protect corporate reputation and fulfill corporate responsibilities.	• Climate change may pose risks of supply chain disruptions. • Unfair trade practices in the supply chain may increase procurement costs.	• Develop local supply chains. • Strengthen supplier management and audit. • Enhance supply chain diversity.	• Conduct regular supplier evaluations • Conduct supplier on-site visits from time to time.	GRI 204 Procurement Practices 204-1 Proportion of Spending on Local Suppliers 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	5.2 Supply Chain Management

Material Topic	Positive Actual / Potential Impacts	Negative Actual / Potential Impacts	Specific Actions	Management Mechanisms	Referenced Topic Standards	Related Sections
Energy	• Improve energy efficiency to reduce energy consumption. • Use renewable energy. • Reduce greenhouse gas emissions.	**Vietnam Factory** The installation of solar power generation equipment increases maintenance and operating costs. **Mainland China and Vietnam Factories** Face increases in energy costs and potential future carbon-related taxes.	**Vietnam Factory** Install self-owned solar power generation equipment at the factories. **Mainland China and Vietnam Factories** Improve the energy conversion efficiency of equipment.	• Conduct annual reviews and report to the Sustainable Development Committee. • The Mainland China and Vietnam factories obtained the ISO 50001 Energy Management System certification in 2024. • Use energy-saving equipment and replace high-energy-consumption, low-efficiency equipment.	GRI 302 Energy 302-1 Energy Consumption within the Organization 302-3 Energy Intensity 302-4 Reduction of Energy Consumption	7.2.4 Climate-Related Metrics and Targets 6.4 Product Lifecycle Management
Emissions	Reduce greenhouse gas emissions and create environmental sustainability benefits through the introduction of energy-saving and carbon reduction projects, the use of renewable energy, and other measures.	Potential carbon fees and carbon taxes in Taiwan and overseas may increase corporate operating costs.	• Green supply chain management. • Use recycled wood chips to manufacture speaker enclosures. • Recycle and reuse packaging materials.	• Conduct annual reviews and report to the Sustainable Development Committee. • Conduct greenhouse gas inventories every year.	GRI 305 Emissions 305-1 Direct (Scope 1) Greenhouse Gas Emissions 305-2 Energy Indirect (Scope 2) Greenhouse Gas Emissions 305-3 Other Indirect (Scope 3) Greenhouse Gas Emissions 305-4 Greenhouse Gas Emissions Intensity 305-5 Reduction of Greenhouse Gas Emissions 305-6 Emissions of Ozone-Depleting Substances (ODS) 305-7 Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions	7.2.4 Climate-Related Metrics and Targets 7.6 Corporate Pollution Prevention and Control

Material Topic	Positive Actual / Potential Impacts	Negative Actual / Potential Impacts	Specific Actions	Management Mechanisms	Referenced Topic Standards	Related Sections
Employment	Equal promotion, salary adjustment, and benefits systems enable all employees to receive fair treatment and help eliminate any sense of relative deprivation.	• Efforts to attract and retain talent may increase employee benefits expenses. • Failure to meet employee expectations may undermine employees' trust in the Company.	• Equal promotion and benefits system. • Long-term retention plan. • Reasonable talent management and incentive system.	• Regular performance evaluation, promotion, and special salary adjustment system. • Retain high-performing employees. • Regularly review the overall compensation structure.	GRI 401 Employment 401-1 New employee Hires and Employee Turnover 401-2 Benefits Provided to Full-Time Employees (Excluding Temporary or Part-Time Employees) 401-3 Parental Leave 8 DECENT WORK AND ECONOMIC GROWTH	8.2 Workforce Structure 8.3 Compensation and Benefits
Employee Diversity and Equal Opportunity	• Recruit employees of diverse nationalities based on local conditions, enabling the Company to adapt directly to local cultures and align more quickly with international customers. • Female employees account for more than 55% of the workforce, and female managers at section chief level and above account for more than 30%, demonstrating that gender does not affect workplace capability or position level.	Cultural differences arising from diversity may lead to adjustment challenges and higher turnover.	• Strengthen equality and inclusion among employees of diverse nationalities. • Strengthen gender-equitable opportunities and treatment.	• Regularly review the Company's human rights policy. • Provide an employee grievance mechanism.	GRI 405 Diversity and Equal Opportunity 405-1 Diversity of Governance Bodies and Employees 405-2 Ratio of Basic Salary and Remuneration of Women to Men 5 GENDER EQUALITY	8.1 Human Rights, Equality and Diversity 8.2 Workforce Structure 8.3.1 Fair and Competitive Compensation

*SDGs alignment is based on the United Nations Sustainable Development Goals.

Management Targets for Material Topics

Material Topic	Policies and Commitments	Grievance/Remediation Mechanism	2026 Targets	Medium- and Long-Term Targets
Economic Performance	The Company values fairness and transparency in its operations and will continue to integrate Group resources, enhance corporate value, and maximize profitability for all shareholders.	The Company has established investor relations contact channels.	➤ Continue improving the gross margin. ➤ Improve satisfaction among the top six customers.	➤ Continue improving the gross margin. ➤ Expand into new businesses, markets, or fields. ➤ Optimize the customer mix and audio product portfolio, and incorporate green product design to improve the gross margin.
Procurement Practices	➤ Strengthen supplier management and audit. ➤ Optimize cost effectiveness. ➤ Strengthen supply chain capabilities and local sourcing capabilities.	Establish supplier grievance channels through which suppliers may contact designated personnel by telephone, email, or other means.	Vietnam Factory Local procurement target ≥ 35%. Mainland China Factory Local procurement target ≥ 68%	Strengthen supply chain performance in QDCS to meet requirements and ensure stable supply.
Energy	Reduce energy consumption to achieve substantive carbon reduction results.	Replace old equipment with low-energy, high-efficiency alternatives to reduce energy consumption.	Vietnam Factory ➤ Reduce energy intensity by 1% compared with the previous year. ➤ Complete the Phase III expansion of solar power generation equipment to achieve full rooftop coverage across the factory. Mainland China Factory Reduce energy intensity by 2% compared with the previous year.	Vietnam Factory Increase self-generated and self-consumed solar power to 50% of total electricity consumption.

Material Topic	Policies and Commitments	Grievance/Remediation Mechanism	2026 Targets	Medium- and Long-Term Targets
Emissions	➤ Achieve net-zero emissions by 2050. ➤ Use low-carbon energy. ➤ Increase the share of renewable energy use. ➤ Improve the energy conversion efficiency of equipment and facilities.	➤ Continue optimizing upstream and downstream transportation and distribution methods. ➤ Require suppliers to provide low-carbon raw materials.	Vietnam Factory Reduce emissions intensity by 1% compared with the previous year. Mainland China Factory Reduce emissions intensity by 2% compared with the previous year.	Vietnam Factory The target is to reduce Scope 1 emissions by 25% and Scope 2 emissions by 15% by 2030. Mainland China Factory The target is to reduce emissions intensity by 2% year-on-year by 2028.
Employment	Provide competitive compensation, retention systems, and equal employment and development opportunities.	Establish employee grievance and communication channels.	Further improve job planning and development plans.	Plan three-year training roadmaps for key positions.
Employee Diversity and Equal Opportunity	➤ Maintain an employment environment that provides equal opportunities regardless of gender, age, or nationality. ➤ Foster a culture of respect and inclusion.	Establish employee grievance and communication channels.	Maintain a record of zero discrimination (employment, gender, and race).	Achieve a 40% share of female managers at section chief level and above.

Continuous Review Mechanism

Eastech will continue to monitor changes in the operating environment, regulatory requirements, and stakeholder priorities, and will review the appropriateness of its material topics in a timely manner through existing governance and management mechanisms. If material changes occur in the Company's operations or external environment in the future, the Company will review and adjust its material topics in accordance with internal procedures to ensure that sustainability disclosures appropriately reflect its actual operating conditions and management priorities.

04

Corporate Governance and Operations

4.1 Economic Performance

4.1.1 Economic Performance

Economic Performance Management Approach

With sound operations and long-term value creation at the core of its business, the Company continues to focus on its principal business in acoustics and audio systems. It also combines ODM/OEM manufacturing services with the development of its own brands as the main direction for improving operational efficiency and economic performance. In its operational decision-making process, the Company considers factors such as the competitive market environment, product technology development, operational efficiency, supply chain stability, and risk management to ensure continued operational stability and create economic value for stakeholders in a highly competitive and rapidly changing industry environment.

Business Overview and Economic Value Creation

The Company is principally engaged in the design, manufacturing, and sales of high-end and smart speakers, speaker systems, audio/video electronic home entertainment systems, headphones, and related products. It also invests in the R&D of system architecture, new product concepts, and acoustic technologies. Through its global presence, the Group has operating locations in Taiwan, Hong Kong, Mainland China, Vietnam, Denmark, and Singapore. Each subsidiary works collaboratively based on its professional role, enhancing overall resource allocation efficiency and market responsiveness.

In response to intense competition in the global audio industry, increasing technological maturity, and rapid supply chain adjustments, the Company continues to strengthen strategic partnerships with international branded customers. By enhancing the value of differentiated product design and acoustic technology applications, the Company improves order quality and raises market entry barriers, forming an important foundation for supporting its long-term operations and economic performance.

Direct Economic Value Generated and Distributed

The direct economic value generated by the Company is mainly derived from product sales and related service revenue, and is distributed to shareholders, employees, suppliers, the government, and society through its operating activities. Relevant financial data, including consolidated revenue, net profit after tax, earnings per share, and other financial performance indicators, are disclosed in the Company's annual consolidated financial statements and annual report, and serve as the main basis for the economic performance information in this report.

Material Economic Risks, Opportunities, and Management Actions

1. Major Economic Risks

The economic risks identified by the Company include, but are not limited to, the following:

- Intense competition in the global market may place pressure on revenue growth and gross margin.
- International trade policies, tariff measures, and exchange rate fluctuations may affect operating costs and profitability.
- Rapid technological development requires continued investment in R&D resources to maintain competitive advantages.
- Labor supply constraints and rising labor costs may affect operational efficiency.
- Climate change may have financial impacts on operating costs and asset values.

The above risks have been incorporated into the Company's overall risk management mechanism and are regularly reviewed and addressed by management.

2. Economic Opportunities and Strategic Responses

In response to industry restructuring and market transformation, the Company continues to capture economic opportunities through the following strategies:

- Develop high-end and differentiated products to reduce price competition risk.
- Strengthen cross-border, multi-site collaboration to enhance supply chain resilience.
- Invest in automation, digitalization, and energy-efficient equipment to optimize manufacturing efficiency.
- Expand into new application areas and markets, such as high-end audio and related emerging products.

These strategies have been incorporated into the annual operating plan and medium- and long-term development plans for implementation.

Link Between Economic Performance and Sustainable Development

The Company believes that sound economic performance is an important foundation for advancing environmental and social sustainability. By continuously improving operational efficiency, investing in R&D and technological innovation, and strengthening risk management practices, the Company supports employee development, promotes stable supply chain operations, and contributes positively to economic activities in the locations where it operates, while also considering shareholders' interests. These efforts provide important support for the Company's long-term operations and sustainable development.

Main Division of Functions among Group Companies

Company Name	Operating Location	Principal Business Activities
Eastech Holding Limited (Eastech)	Cayman Islands (has a Branch office in Taiwan)	Holding company
Eastern Asia Technology (HK) Limited (EAH)	Hong Kong	Sales of speaker systems and headphones
EATL Electronics (HK) Limited (ETH)	Hong Kong	Sales of smart speakers, audio/video electronic home entertainment systems, and headphones
Eastech (Huizhou) Co., Ltd. (EAHZ)	Mainland China	Production, assembly, and sales of speaker systems and accessories, headphones, smart speakers, and audio/video electronic home entertainment systems
Eastech (SZ) Co., Ltd. (ESZ)	Mainland China	Import and export trading of audio accessories, machinery and equipment, and related products
Eastech Acoustic (SZ) Co., Ltd. (EASZ)	Mainland China	R&D of new technologies and product design and development
Eastech Innovations (TW) Inc. (ETW)	Taiwan	R&D of new technologies and product design and development
Eastech (VN) Company Limited (EAVN)	Vietnam	Production, assembly, and sales of transducers, Bluetooth speakers, and headphones
Scan-Speak A/S (ScS)	Denmark	R&D, production, and sales of high-end transducers
Eastech (SG) Pte. Ltd. (ESG)	Singapore	R&D of system architecture, new product concepts, innovative products, and acoustic technologies

Financial Performance

In 2025, changes in the global trade environment and tariff-related factors slowed overall economic growth momentum, placing certain pressure on the supply chains of the electronic components and consumer electronics industries and slightly affecting shipment performance. Under these circumstances, the Company maintained stable operations. Through cost structure optimization, capacity allocation adjustments, continuous optimization of its customer structure, and new product planning, the Company supported its overall operating performance and demonstrated business resilience in response to changes in the industry environment.

In 2025, the Company's consolidated operating revenue was NT$11.039 billion, consolidated profit before tax was NT$8.72 billion, and basic earnings per share were NT$10.26.

(I) Financial Performance for the Past Three Years

Unit: NT$ thousands

Item	2023	Increase/Decrease Ratio	2024	Increase/Decrease Ratio	2025	Increase/Decrease Ratio
Operating Revenue	10,640,520	-17%	12,405,466	17%	11,039,422	-11%
Operating Costs	8,987,270	-21%	10,269,429	14%	9,225,448	-10%
Gross Profit	1,653,250	11%	2,136,037	29%	1,813,974	-15%
Operating Expenses	1,081,449	-6%	1,249,907	16%	1,070,042	-14%
Operating Profit	571,801	72%	886,130	55%	743,932	-16%
Non-Operating Income and Expenses	(24,043)	-148%	184,027	865%	128,502	-30%
Profit Before Tax	547,758	43%	1,070,157	95%	872,434	-18%
Income Tax Expense	14,448	13%	117,539	714%	72,628	-38%
Profit After Tax	533,310	44%	952,618	79%	799,806	-16%
Profit Attributable to Owners of the Parent Company	533,310	44%	952,618	79%	799,806	-16%
Basic Earnings Per Share (NT$)	8.02	33%	12.68	58%	10.26	-19%
Employee Salaries and Benefits	1,635,541	-13%	1,813,503	11%	1,574,000	-13%
Government Grants	619	-93%	1,093	77%	760	-30%

Note:
1. Detailed financial reports and annual financial reports are available for Investor Relations download from the Company's website.
2. On February 23, 2026, the Board of Directors resolved to distribute a cash dividend of NT$ 7.20999801 per share for 2025, totaling NT$ 570,574 thousand.

(II) Production and Sales Overview

Production and sales operations are closely linked to market competitiveness and financial performance. Production capacity allocation, supply chain management, sales and marketing strategies, and market response mechanisms are all key factors affecting operating performance. Based on changes in market demand, the Company adjusts production scale through flexible production arrangements and the operation of existing production systems to support operational needs.

At the same time, in its sales and marketing operations, the Company continues to monitor product positioning and market demand. Through appropriate sales and marketing strategies, it supports market expansion and operating performance, which serves as an important approach for responding to a highly competitive market environment and maintaining overall operational stability.

Major Products and Sales Weighting

Unit: NT$ thousands

Year	2023		2024		2025	
Item	Amount	Percentage	Amount	Percentage	Amount	Percentage
Home audio systems	7,089,333	66.62%	7,197,174	58.01%	6,870,310	62.23%
Personal audio systems	2,477,029	23.28%	4,092,430	32.99%	3,089,532	27.99%
Transducers	334,730	3.15%	413,043	3.33%	313,372	2.84%
Others	739,428	6.95%	702,819	5.67%	766,208	6.94%
Total	10,640,520	100%	12,405,466	100%	11,039,422	100%

Main Sales/Service Regions for Major Products/Services

Unit: NT$ thousands

Year	2023		2024		2025	
Region	Amount	Percentage	Amount	Percentage	Amount	Percentage
South Korea	3,664,628	34.44%	4,171,470	33.63%	3,718,788	33.69%
Japan	3,069,896	28.85%	3,254,106	26.23%	3,088,795	27.98%
Sweden	1,714,195	16.11%	2,833,469	22.84%	2,290,908	20.75%
Mainland China (Note)	1,167,174	10.97%	1,127,796	9.09%	914,204	8.28%
Others	1,024,627	9.63%	1,018,625	8.21%	1,026,727	9.30%
Total	10,640,520	100%	12,405,466	100%	11,039,422	100%

Note: Includes indirect export sales

4.1.2 Tax Management

Tax Management Policy

Tax Governance and Management Principles

The Company incorporates tax management into its corporate governance and sustainable business framework. Through the oversight mechanisms of the Board of Directors and the Audit Committee, the Company ensures the compliance and appropriateness of the Group's tax operations. The Group Finance Division serves as the tax management unit and is responsible for executing and implementing tax policies in accordance with the internal control system and relevant management rules.

The Company and its subsidiaries comply with applicable local tax laws and regulations at each operating location, complete tax filings and payments in accordance with the law, and handle related financial and tax matters in accordance with generally accepted accounting principles.

Alignment of Transfer Pricing and Value Creation

For transactions among the parent company, subsidiaries, and related companies, the Company establishes reasonable transfer pricing policies based on the substance of the transactions and the allocation of functions and risks.

Transfer prices are determined by comprehensively considering product development, manufacturing costs, operating expenses, market competition, and customer acceptance. This ensures that transaction terms comply with the arm's length principle and reflect the functions and risks assumed by each company within the value chain, thereby maintaining consistency between profit allocation and actual operating activities.

Tax Risk Management

The Company regards tax risk as one of the important economic management issues. Through its internal control system, regular reviews, and necessary professional assistance, the Company reduces risks that may arise from changes in tax laws and regulations or differences in interpretation.

Information Disclosure and Stakeholder Communication

In accordance with the requirements of competent authorities and relevant sustainability disclosure standards, the Company discloses the governance principles and related information of tax management in its Sustainability Report and public information. It also communicates with investors and other stakeholders through its corporate governance mechanisms.

Country-by-Country Tax Information Disclosure

The Company currently discloses financial and tax information in accordance with applicable laws and regulations, and continues to monitor developments in international sustainability disclosure standards. It will strengthen the disclosure of tax-related information when appropriate.

4.2 Responsible Business Conduct

4.2.1 Ethical Management

The Company conducts business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement its ethical management policy and actively prevent unethical conduct, the Company established the "Procedures for Ethical Management and Guidelines for Conduct" in 2012, which were approved by the Board of Directors, thereby publicly declaring its ethical management policy. The CPOS Division is dedicated to formulating and overseeing the implementation of ethical management policies and preventive measures, ensuring that the ethical management policy is effectively implemented. The Company reports the implementation status of ethical management to the Board of Directors on a regular annual basis, assisting the Board in assessing the effective operation of the established preventive measures for ethical management and subsequent review and improvement measures. The most recent report was submitted on November 6, 2025.

To clearly communicate its ethical management policies and practices, the Company sends written notices to suppliers so that suppliers and other business-related organizations and personnel can clearly understand its ethical management principles and standards. The Board of Directors and senior management also actively implement the code of integrity and recuse themselves, when appropriate, from matters involving their own interests.

The Company's "Procedures for Ethical Management and Guidelines for Conduct" expressly prohibit the offering or acceptance of improper benefits and facilitation payments, and set out related preventive measures and handling procedures. They also regulate the handling procedures for political contributions, charitable donations, and sponsorships. Preventive measures have been adopted, education and awareness activities have been conducted, and a whistleblowing system has been planned to ensure the effectiveness of implementation and to put the ethical management policy into practice.

Before entering into business relationships, the Company fully assesses the ethical management status of its counterparties to avoid dealings with parties that have records of unethical conduct. When entering into contracts with others, the Company includes provisions requiring compliance with its ethical management policy.

The Company established the "Code of Ethical Conduct" in 2011. Under this code, personnel must comply with laws, regulations, and the code when performing their duties; uphold a proactive, diligent, and responsible attitude; avoid departmentalism; value teamwork; and adhere to the principles of good faith, while pursuing high ethical standards. The code also requires personnel to prevent conflicts of interest, refrain from seeking personal gain, fulfill confidentiality obligations, uphold fair dealing, properly protect and use Company assets, and report any illegal conduct or conduct that violates the Code of Ethical Conduct.

For more details, please visit the Company's website.

Integrity Training

"In 2025, the Company organized internal and external training related to ethical management,
with a total of **1,591** participants and **854** training hours."

Whistleblowing and Complaint

In 2017, the Company established the "Regulations for Handling Cases of Reporting Illegal, Unethical, or Dishonest Conduct", which were approved by the Board of Directors and set out the whistleblowing and reward system. The Company has also established complaint channels and contact email addresses to accept complaints and reports from internal and external personnel, with designated personnel responsible for handling such matters.

The Company has established standard operating procedures for investigating reported matters, follow-up measures to be taken after investigations are completed, and related confidentiality mechanisms. The safety of whistleblowers is also protected, and records of report acceptance, the investigation process, and investigation results are prepared and retained.

"In 2025, there were no complaints or reports involving illegal, unethical, or dishonest conduct."

Existing Rules and Systems	Contents
Relevant Rules	1. 《Code of Ethical Conduct》 2. 《Procedures for Ethical Management and Guidelines for Conduct》 3. 《Regulations for Handling Cases of Reporting Illegal, Unethical, or Dishonest Conduct》
Dedicated Unit and Complaint Channels	• Internal complaint: Human Resources Department cposhrm@eastech.com • External communication: Human Resources Department csr@eastech.com • Whistleblowing: Audit Department audit@eastech.com

4.2.2 Regulatory Compliance

As a global corporate citizen, the Company has consistently upheld the core principles of ethical management and regulatory compliance. It has established and implemented operating standards that comply with the laws and regulations of each jurisdiction where it operates, while actively promoting transparent and responsible business practices to demonstrate its commitment to corporate governance.

Eastech and its subsidiaries strictly comply with applicable laws and regulations. Pursuant to Article 4, subparagraph 26, item 3 of the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities", a material violation refers to a single event involving accumulated fines of NT$1 million or more. **In 2025, the Company had no material violations of laws or regulations.**

Eastech and its subsidiaries complied with applicable laws and regulations, with zero material violations of laws or regulations.

Eastech and its subsidiaries recorded zero violations of environmental regulations, one violation (Note) of social regulations, zero violations of governance and economic regulations, and zero violations of product and service regulations.

Eastech and its subsidiaries had zero incidents involving employee fatalities or serious injuries, and zero property damage incidents in which economic losses reached the threshold requiring a listed company to make a material information announcement.

Note: EAVN, a subsidiary of the Company, did not complete the reporting procedures with the local immigration authority due to the departure of certain foreign workers. After receiving notice from the competent authority in December 2025, EAVN immediately completed the required corrective procedures in accordance with applicable regulations. Pursuant to the final administrative disposition issued by the competent authority in January 2026, EAVN paid a fine of VND 35 million (approximately NT$42,500). The Company has reviewed and improved its internal processes in response to this incident, strengthened its operational management mechanisms to prevent similar incidents from recurring, and ensured that its operating activities comply with regulatory requirements.

4.3 Information Security

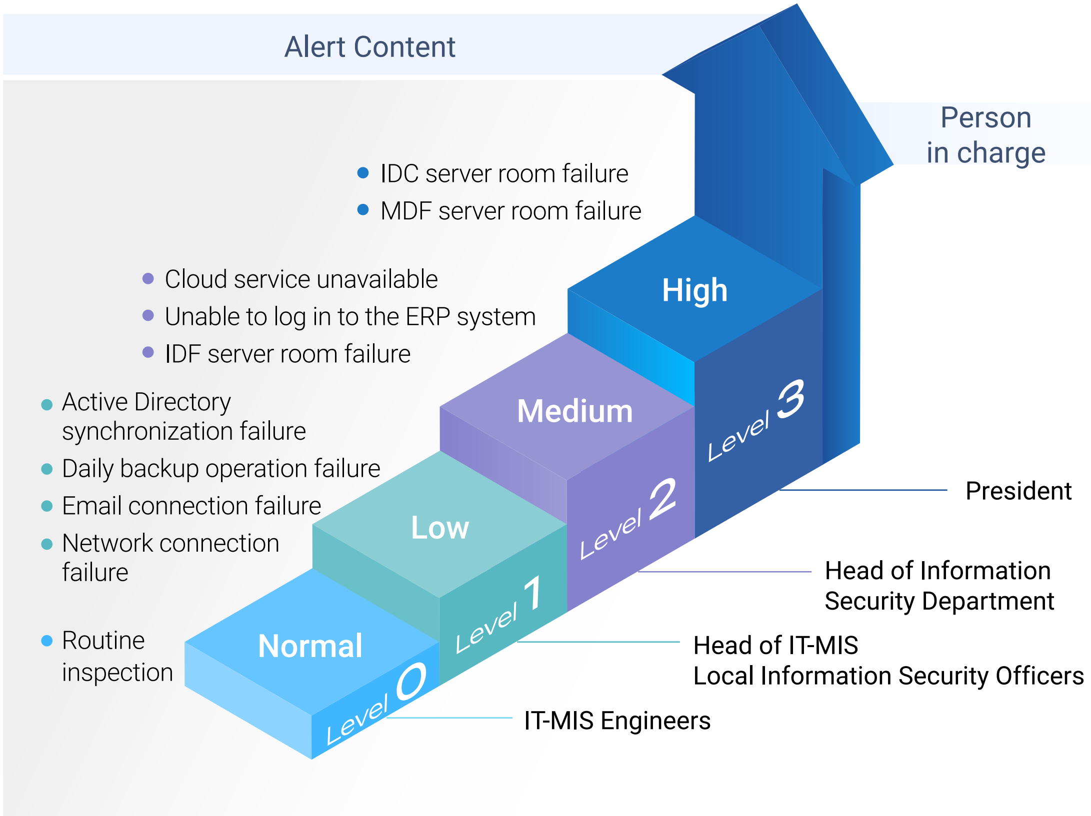
Information Security Management

With the rapid development of technology and AI applications, the global digital environment is facing increasingly complex cybersecurity challenges. Building information security resilience is not only a core control item in business operations, but also a key priority for reducing operational risks. In 2022, the Company established a dedicated information security department with the approval of the Board of Directors and appointed a cybersecurity officer, who regularly reports to the Board on the overall implementation and effectiveness of information security initiatives. In response to diverse cybersecurity threats arising from accelerated digital transformation and increasing reliance on data, the Company established the “Cybersecurity Management Operating Procedures” in accordance with the “Guidelines for Cybersecurity Management of TWSE/TPEx Listed Companies”, and revised its internal “Information Security Management Policy”. The Company actively promotes information security management practices and effectively manages and protects sensitive information to prevent material losses.

The Company integrates its customer-first philosophy into every part of its operations, including order intake, production, material control, financial cash flows, and information infrastructure. By establishing a diversified system architecture, the Company has developed a multi-layered information system structure. This multi-layered information architecture includes a data backup mechanism under which backup media are stored in different locations. The Company has also established daily inspection procedures for server rooms and conducts simulation tests and emergency response drills to safeguard the stable operation of key systems and data security, effectively reducing the risk of system interruptions caused by unexpected natural disasters or human error.

Information Risk Management Framework

To implement tiered reporting for disaster response and control, the Company has established an “Information Risk Management Framework”, which includes IT policies and standards to ensure ongoing compliance and adherence to the latest security measures.



Information Security Management Implementation Results for the Past Three Years

In 2023 the Company introduced Defender for Microsoft 365 for senior executives and high-risk external-facing personnel to reduce spam emails and effectively prevent phishing attacks. It also completed a comprehensive upgrade of the network firewalls at the Taiwan office and Vietnam factory.

In 2024 the Company completed a comprehensive inventory of its information and communication systems, conducted cybersecurity risk assessments based on the system inventory, and updated the backup and recovery plan. To raise employees' awareness of information security protection, the Company provided information security awareness training and conducted email social engineering drills for all employees.

In 2025 the Company comprehensively strengthened its cybersecurity deployment by introducing an MDR (Managed Detection and Response) system into its core server environment. This significantly enhanced real-time threat detection and rapid incident response capabilities, helping the Company proactively monitor and block potential cybersecurity incidents and further strengthen its overall level of information security protection. The Company also conducted a comprehensive inventory of its information and communication systems for the year and completed cybersecurity risk assessments based on the system inventory.

To enhance employees' cybersecurity awareness when using email, the Company conducted email social engineering drills for all employees. These drills simulated phishing emails commonly used by hackers and incorporated test emails based on current popular topics, such as travel, information, shopping, health, and daily life. The Company compiled statistics such as employees' email open rates, attachment open rates, and email link click-through rates to assess employees' awareness of cybersecurity risks. The results serve as a management basis for cybersecurity awareness activities and education and training, helping reduce cybersecurity risks. The Company also strengthened cybersecurity awareness guidance for employees whose accounts or passwords may have been exposed. The implementation results were positive, and no cases of employee account or password leakage were identified.

On December 12, 2025, the Information Security Department reported the status of cybersecurity governance to the Board of Directors and submitted the 2026 cybersecurity work plan. The completed items are as follows:

- Information security vulnerability scanning on the server side
- Email social engineering drills
- Inventory information and communication systems
- Conduct information security risk assessments
- Organize information security awareness training

Information security is not only a technical challenge, but also a comprehensive management task involving solutions across multiple areas, including policies, procedures, and employee behavior. As cyberattack techniques continue to evolve, the Company comprehensively considers external threats and internal risks, and adopts corresponding protective measures to ensure the confidentiality, integrity, and availability of information.

The information security management approaches for 2026 are as follows:

- Information security vulnerability scanning (server side)
- Email social engineering drills
- Inventory information and communication systems
- Conduct information security risk assessments
- Organize information security awareness training

To implement effective information security management strategies, the Company has established medium- and long-term risk management objectives to protect its information assets through comprehensive management, while maintaining customers' trust in Eastech and sustainable business relationships. Please refer to the Management of Material Topics table.

Implementation of the ISO 27001 Information Security Management System

To continue strengthening the Company's information security and risk management capabilities, and to enhance the robustness and compliance of its overall operations, the Company plans to formally introduce the ISO 27001 Information Security Management System (ISMS) in 2026. The initial certification scope will focus on the Company's major production base, the Mainland China factory, as the Company gradually establishes a cybersecurity governance framework and management system aligned with international standards.

Through the introduction of an internationally recognized cybersecurity certification, the Company will systematically inventory and control its information assets and potential risks. The objective is to reduce the risk of information security incidents arising from human error, operational deficiencies, or improper management, while continuing to refine internal controls and oversight mechanisms. At the same time, the Company will comprehensively strengthen its capabilities in personal data protection and sensitive information management to ensure the confidentiality, integrity, and availability of data.

The introduction of an information security management system will not only help align the Company's cybersecurity management system with international standards, but also enhance overall corporate trust and market competitiveness, further meeting the cybersecurity and compliance requirements of major international customers and supply chains.

Information Security Education and Training

To implement routine information security education and training for employees and strengthen all employees' awareness of information security protection, information security education and training is a mandatory course for employees. The awareness training covers the following topics:

- The Importance of Information Security
- Precautions for Using Personal Computers
- Explanation of the Company's Email Protection Measures (Defender for Microsoft 365)
- Case Studies of Phishing Emails
- Explanation of Multi-Factor Authentication (MFA)
- Internal Information Security-Related Rules of the Company
- Company Information Security Social Engineering drills

In addition, information security officers regularly receive professional information security training to strengthen their oversight responsibilities for information security governance. The courses cover the following topics:

- Information Security Awareness, Essential Knowledge and Responsibilities E-Course (Phase 1)
- Explanation of Information Security Incidents and Preventive Measures
- Explanation of Cybersecurity Management for TWSE/TPEx Listed Companies

The Company discloses quantitative data and management indicators related to its personal data protection policy in 2025 across three areas: "information security and personal data protection training courses", "information security drills and incident statistics", and "status of responses to personal data complaints", as follows:

Information Security and Personal Data Protection Training Courses

2025

Number of Participants Who Completed the Courses	938 employees
Total Course Hours	469 hours
Percentage of Trained Employees of Total Department Headcount	96%

Information Security Drills and Incident Statistics

2025

Number of Information Security Incident Drills	4 times/year (quarterly)
Number of Information Security Incidents	0 cases

Status of Responses to Personal Data Complaints

2025

Number of Applications Filed	0 cases

4.4 Risk Management

To establish sound risk management operations, the Company and its subsidiaries have developed processes for identifying, assessing, controlling, and monitoring potential risks by fostering risk awareness, thereby implementing corporate governance and achieving the goal of sustainable operations. Accordingly, the Company established the "Risk Management Policies and Procedures", which were approved by the Board of Directors and implemented in 2024.

The Board of Directors is the highest decision-making body for the Company's risk management. The Sustainable Development Committee is responsible for reviewing management policies and response measures for various types of risks, and regularly reports the implementation status of risk management to the Board of Directors. The Sustainability Office is the responsible unit for implementing risk management. It is primarily responsible for overall risk management, formulating risk management policies, frameworks, and mechanisms, and establishing qualitative and quantitative management standards.

The Responsibilities of the Sustainability Office Include:

1. Assisting in the formulation of the Company's risk management policies.
2. Ensuring the implementation of risk management policies approved by the Board of Directors.
3. Submitting risk management reports to the Sustainable Development Committee and the Board of Directors at least once a year.
4. Handling other risk management-related matters.

Risk Identification and Assessment

Risks are classified by type into operational, financial, hazard, information security, and compliance risks, and are further categorized by topic into economic/governance, environmental, and social aspects. For material risks and corresponding response measures, please refer to the Company's website.

05

Sustainable Supply Chain

5.1 Industry Supply Chain

5.1.1 Industry Overview

The Company's principal operations are positioned in the midstream and downstream segments of the acoustics industry. Its core business covers the design, manufacturing, and sales of high-end and smart speakers, speaker systems, audio/video electronic home entertainment systems, headphones, and related products, as well as R&D in system architecture, new product concepts, and acoustic technologies. The Company's products are mainly used in consumer electronics end markets, including home theaters, audio systems, computers/tablets, game consoles, digital music players, smartphones, portable wireless speakers, and smart speakers.

In terms of its role in the value chain, the Company sources components and materials from upstream suppliers and, through its in-house R&D and manufacturing capabilities, provides downstream customers with integrated acoustic products and system solutions. Its customers are mainly branded customers and system integrators. Compared with the previous year, there were no material changes in the industry structure in which the Company operates, its upstream suppliers, downstream customers, or other important business relationships.

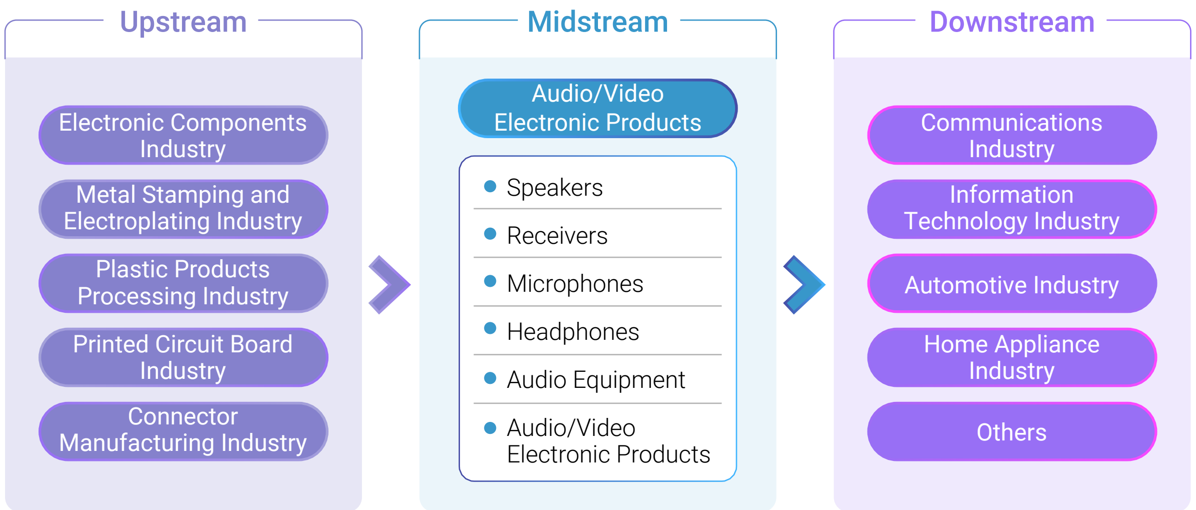
The Company has established a global operating presence, with operating locations in Taiwan, Hong Kong, Mainland China, Vietnam, Denmark, and Singapore. Each subsidiary works collaboratively based on its respective area of expertise to support different operational functions, including R&D, manufacturing, and customer service, while enhancing overall resource allocation efficiency and market responsiveness.

5.1.2 Supply Chain Structure

Upstream, Midstream, and Downstream Industry Value Chain

In the supply chain structure of the acoustics industry, the upstream segment mainly consists of businesses engaged in plastic injection molding, metal stamping, wire processing, and electronic components, which provide the materials and components required for products. The midstream segment consists of electroacoustic-related companies that carry out product design, assembly, and testing, and sell products to downstream application markets through their own or agency sales channels. Downstream and end-product application industries include communications, information technology, automotive, home appliances, and other sectors.

The audio/video electronic products and headphones manufactured by the Company are mainly used in consumer electronics end products such as home theaters, audio systems, computers/tablets, game consoles, digital music players, and smartphones.



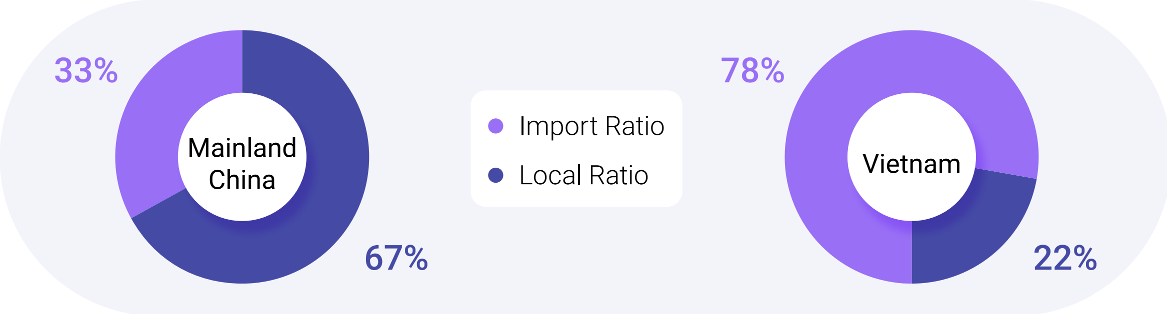
Source: Taiwan Institute of Economic Research, Industry and Economics Database

Supply and Procurement of Major Raw Materials

- The major raw materials used in the Company's products include integrated circuits (ICs), circuit boards, various electronic components and modules, batteries, plastic pellets, wood panels, cones, metal materials such as T-yokes and brackets, magnets, copper wires, and packaging materials.
- In procurement operations, the Company selects qualified suppliers with supply capabilities based on considerations such as quality requirements, yield performance, delivery stability, and cost management, and maintains long-term cooperative relationships with them. In addition, to reduce the risk of supply disruptions, the Company maintains at least two supply sources for major raw materials to ensure the stability of incoming materials.
- Raw material and transportation costs may fluctuate due to changes in international conditions. Based on existing procurement and supply arrangements, the Company coordinates collaboration among its electronics, software, and acoustics departments to maintain the stable supply of key electronic components. It also engages with major branded customers on market, technology, and product application matters to address supply chain-related challenges. Considering differences in the completeness of supply chains across regions, the relevant factories adopt joint procurement or diversified sourcing approaches based on actual needs, and carry out procurement allocation and inventory management to support the continued operation of production activities.

Local procurement ratio

In 2025, the Company had a total of 613 suppliers. The local procurement ratios in Mainland China and Vietnam in 2025 were as follows:



Hazardous Substance Management

The Company complies with environmental protection laws and regulations in each country, has established the "Agreement on the Restriction of Hazardous Substances", and has formulated hazardous substance management standards for green products. It has also established a systematic environmental management system based on the ISO 14001 framework, incorporating hazardous substance management into daily operations and management processes. At the same time, the Company has established relevant cooperation requirements in the supplier management process to support regulatory compliance and reduce the impact of its operating activities on the environment and ecosystems.

1 Environmental Management Substances

With reference to the EU RoHS and REACH regulations, international environmental, health and safety (EHS) requirements, and customer requirements, the Company monitors environmentally managed substances that may be involved in product- and process-related operations. If such substances are present in direct materials, packaging materials, products, manufacturing processes, or process-related auxiliary materials, they are managed in accordance with applicable laws, regulations, and relevant standards to confirm that their use complies with applicable restrictions and permitted uses.

2 Prohibited Substances

Prohibited substances refer to substances that may not be used in the manufacturing process of components or products, regardless of whether they are intentionally added or naturally present. Their minimum concentration limits, testing methods, and management requirements are handled in accordance with relevant laws, regulations, and applicable standards.

5.2 Supply Chain Management

5.2.1 Supply Chain Management Policy

Green Supply Chain Management

In response to rising global awareness of environmental protection, increasingly stringent regulatory requirements, and the continued deepening of corporate social responsibility, the Company incorporates sustainability-related considerations into supplier management and cooperation. It focuses on issues such as environmental protection, labor and human rights, occupational health and safety, and business ethics, and identifies and controls these matters in accordance with existing operating procedures as the management foundation for supply chain operations.

In product design, material selection, and process-related operations, the Company focuses on resource use and environmental impacts. In accordance with existing operating standards, it evaluates the feasibility of raw material selection, process arrangements, and material reuse as part of its management considerations for reducing environmental burdens.

Supplier Management and Evaluation Procedures

The Company has established a systematic supplier management and evaluation mechanism in accordance with its "Supplier Management Procedures". The scope of management covers raw material suppliers, material suppliers, subcontractors, and PCBA outsourcing providers. Supplier management and evaluation operations are jointly carried out by procurement, quality control, development, and other relevant units. The Company evaluates suppliers based on their basic information, quality management systems, and environmental requirements, and compiles the evaluation results in accordance with existing operating procedures.

In supplier management and evaluation operations, the Company monitors whether suppliers' operating activities comply with applicable local laws and regulations, and incorporates environmental, human rights, and ethical issues into its management considerations. To comprehensively assess and manage the potential environmental and social impacts of the supply chain, the Company requires its "qualified green suppliers" to meet at least one of the following criteria: (1) suppliers that have passed the Company's comprehensive internal evaluation; (2) qualified green suppliers recommended by customers; or (3) suppliers certified under the ISO 9001 Quality Management System and the QC 080000 Hazardous Substance Process Management System. The Company also cooperates with conflict-free minerals-related surveys and pays attention to suppliers' management practices for human rights risks, including the prohibition of forced labor and child labor.

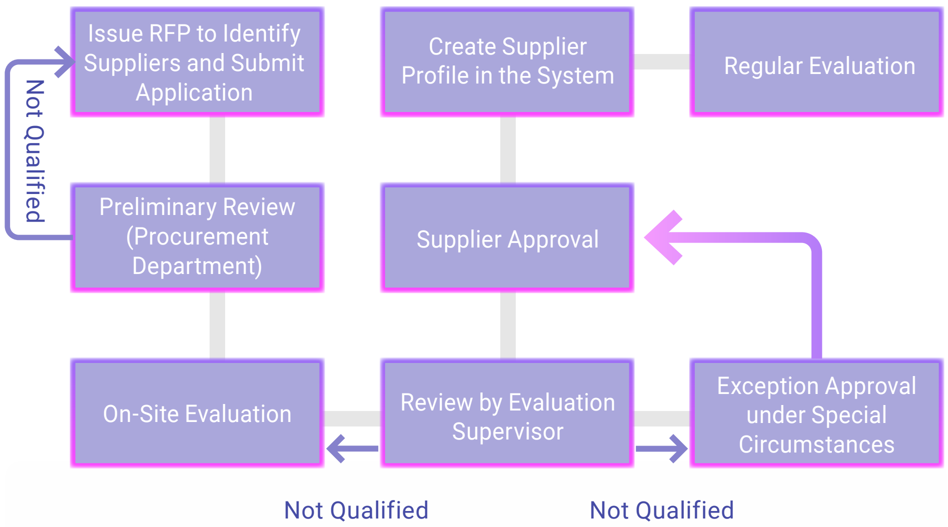
In addition, through existing communication mechanisms, the Company engages with suppliers on cooperation-related matters and communicates, when appropriate, its management principles for environmental protection, occupational health and safety, and social responsibility. These include green supply chain requirements, restrictions on hazardous substances in products, applicable laws and regulations, and customer quality requirements, thereby supporting the stable operation of supply chain partnerships.

Supplier Management Procedures

The Company's requirements for suppliers are not limited to quality and service. Before cooperating with the Company, suppliers must sign an undertaking to comply with the Company's ethical management policy. If a supplier violates requirements related to the Company's ethical management policy, the Company will terminate its business relationship with that supplier. To ensure implementation, the Company's auditors conduct annual reviews of suppliers' implementation of social responsibilities, including human rights and labor rights, and environmental responsibilities, in order to assess whether new suppliers comply with laws/regulations, customer requirements, and other relevant requirements. If a supplier is found to be non-compliant, the Company assists the supplier in completing improvements within a specified period and meeting the required standards.

1 Supplier evaluations cover ISO 14001, ISO 9001, QC 080000, supplier HSF system assessment reports (Hazardous Substance Free, HSF), and financial assessments. Suppliers are also required to sign the "Integrity Commitment Letter" and "Supplier Guidelines". Based on these procedures, the Company establishes a qualified supplier list, which is updated quarterly.

The evaluation process is as follows:



2 Registration confirmation and contract establishment for qualified suppliers – Based on actual procurement needs, the Company evaluates suppliers' supply capabilities. The evaluation covers relevant criteria such as production capacity allocation, quality management, technical capabilities, and the supplier's financial position, which serve as the management basis for subsequent cooperation.

Qualified suppliers are required to sign the following agreements:

- Non-Disclosure Agreement (NDA)
- General Procurement Agreement (GPA): The agreement includes provisions on "Conflict-Free Minerals Sourcing"
- Supplier Quality Assurance Agreement
- Supplier Code of Conduct
- Agreement on the Restriction of Hazardous Substances: The agreement includes "Supplier REACH Survey Declaration"
- ISO 14001 Environmental Matters Communication Letter

The Company's "Supplier Code of Conduct" covers business conduct, labor and employment, safety, and environmental aspects. Its requirements include prohibitions on accepting improper benefits, unfair business practices, discrimination, cruel or improper treatment, and the use of child labor. It also requires compliance with anti-corruption principles and regulations related to intellectual property protection. It also addresses reasonable working hours, wages and benefits, privacy protection, and a safe and healthy work environment for employees. From an environmental perspective, suppliers are required to comply with relevant environmental protection requirements, address issues such as emissions, wastewater, noise, dust, and soil pollution, and manage hazardous substances as well as the treatment and recycling of hazardous and non-hazardous waste. They must also cooperate with the management principle of not using conflict minerals in accordance with relevant requirements.

Statistics on the Signing of Relevant Agreements by New Suppliers in 2025:

- Non-Disclosure Agreement
- General Procurement Agreement
- Supplier Quality Assurance Agreement
- Supplier Code of Conduct
- Agreement on the Restriction of Hazardous Substances
- ISO 14001 Environmental Matters Communication Letter

Number of New Suppliers	Number of Suppliers Signed	Percentage
53	51	96%

Supply Chain Commitment

The Company is committed to following high standards of business ethics and corporate responsibility, building long-term and responsible partnerships with suppliers, and ensuring that supply chain members comply with relevant principles and applicable requirements for environmental protection, labor rights, and business integrity in their operations.

Respect for Human Rights: Ensure that suppliers comply with applicable labor-related laws and regulations, and eliminate forced labor, child labor, and any form of discrimination.

Environmental Sustainability: Select suppliers that comply with environmental protection-related requirements and work to reduce the potential environmental impact of operating activities.

Business Integrity: Ensure that suppliers follow the principles of integrity in their operations, and eliminate bribery, corruption, and improper competitive conduct to uphold fair trade.

Supplier Commitment

- Suppliers are required to manage material sources and diversify material allocation to reduce the risks of supply disruptions and non-compliant materials that may result from natural disasters or force majeure events.
- Establish systematic environmental management practices and continuously integrate relevant operating processes to provide products and services that meet quality requirements.
- Strictly comply with relevant environmental protection laws and regulations, and refrain from using prohibited or restricted substances.
- Conduct operations with integrity, transparency, and responsibility, and prohibit the acceptance of any form of improper benefit.

5.2.2 Supply Chain Audits

At the end of each year, the Company reviews and, where appropriate, adjusts the "Annual Supplier Review Plan" for the following year based on factors such as suppliers' delivery quality performance and environmental risk level for the current year. For important and critical suppliers, the Company plans at least one review each year. Depending on actual implementation conditions, the review may be conducted through on-site audits or document reviews.

2025 Supplier Audit Status:

In 2025, the Company had a total of 613 qualified suppliers, of which 53 were new suppliers for the year. By the end of the year, annual supplier audits had been completed for a total of 124 suppliers.

	Mainland China Factory	Vietnam Factory
Number of Suppliers Subject to Evaluation	70	54
Evaluation Passing Criteria	≥ 80 points	≥ 70 points
Pass Rate	100%	100%
Follow-Up Measures for Non-Compliant Suppliers	• Compile non-conformities identified during audits and notify suppliers, while setting improvement deadlines based on the circumstances. • Conduct a second audit based on the improvement results. If the supplier still fails to meet requirements, the case will be submitted to the procurement unit for follow-up handling.	

06

Innovative Technologies and Services

6.1 Product Profile

Main Products:

Home audio systems
Home theater audio systems, soundbars, and party boxes

Transducers
High-end transducers and acoustic modules

Personal audio systems
Portable wireless speakers, smart speakers, headphones, Bluetooth headphones, and hearing aids

Others
Molds and parts, including speaker enclosure accessories, plastic parts, and semi-finished products

Technology Level and R&D Philosophy

The Company has a well-structured and highly integrated R&D team that combines engineering capabilities in acoustic R&D, electronics R&D, structural development, and software/hardware, with more than 20 years of accumulated experience in transducer development. In 2019, at the Consumer Electronics Show (CES) in the United States, the Company successfully launched the transducer brand "PUNKTKILDE". This product series was designed with the participation of Scan-Speak and mass-produced by the Company, providing customers worldwide with transducer products that deliver outstanding sound quality. In addition, the Company combines years of electronic technology experience in audio systems with extensive capabilities in speaker enclosure woodworking development and plastic injection molding processes. Supported by listening rooms that meet international standards and advanced speaker development equipment, the Company has introduced the Klippel® test system and world-leading acoustic simulation and design tools such as COMSOL, establishing high-level R&D and design verification capabilities and continuously deepening its overall R&D technology.

The Company has been certified under the ISO 9001 Quality Management System and ISO 14001 Environmental Management System since 2006. In 2024, it also obtained certification under the ISO 50001 Energy Management System and ISO 13485 Medical Device Quality Management System, and officially commenced mass production of hearing aid products. In addition, the major key components of speaker systems are primarily manufactured in-house to ensure product quality stability and reliable delivery management.

In the R&D of headphones, the Company continues to refine its development technologies through the integrated application of electroacoustic software and upgraded electroacoustic equipment. It has introduced key technologies such as Digital Signal Processing (DSP) and Clear Voice Capture (CVC), applying them to touch-control Bluetooth and voice-enabled headphones, keeping its overall R&D capabilities at the forefront of the industry.

To respond to increasingly diverse market demand, the Company has invested in the development of professional headphones, developing professional headphones and related headset products for professional music applications. Their application scenarios include professional headphones used with electric guitars, as well as headsets and audio control boxes suitable for DJ use, offering broad and diverse professional applications.

In recent years, the Company has also actively expanded into gaming headsets and wearable products, incorporating AI technology elements to strengthen product performance in sound processing, interactive experience, and personalized usage scenarios, in response to market demand for high performance and differentiated experiences. On this basis, the Company continues to develop AI-based headphones, including industrial headphones, gaming headsets, and music headphones. It is moving toward a human-centered direction for sustainable product development while expanding the application scope of wearable products, thereby enhancing overall product diversity and market coverage.

Quality Commitment

The Company believes that the quality of acoustic products depends not only on technological R&D capabilities, but also on rigorous control over manufacturing processes and quality management. Guided by the core philosophy of "excellent quality and innovative R&D", Eastech has established a professional R&D team to continuously monitor trends in acoustic technology development and market demand. Through systematic R&D processes, the Company enhances product performance and stability, ensuring that products meet established quality specifications. The Company also continues to optimize production processes and equipment configuration, and has introduced automated speaker production lines and smart headphone production lines. Quality inspections and relevant environmental testing procedures are implemented at each stage of the manufacturing process to ensure product precision and consistency, supporting stable production and delivery requirements.

At the same time, the Company focuses on product R&D and design, manufacturing, and service management, and continues to invest R&D resources to develop a diversified product portfolio in line with the parallel pursuit of innovation and sustainability. Green design considerations are incorporated at the product design and development stage, including the selection of relatively environmentally friendly materials and the assessment of environmental impacts arising from product production, use, and end-of-life treatment. Relevant products also obtain necessary international certifications in response to customer and market needs, addressing requirements for quality, regulatory compliance, and sustainable development.

As a professional company in the field of acoustics, Eastech not only pursues technological leadership, but also upholds its commitment to quality, delivering superior acoustic products to consumers worldwide, setting higher standards for the market, and creating an unparalleled listening experience.

EASTECH Quality Commitment

Carefully Selected High-Quality Materials

To ensure the purity of product sound quality and durability.

Strict Quality Control

Raw material inspection, production process monitoring, and finished product testing all follow international quality standards.

Precision Technology R&D

Continuously push the boundaries of existing technologies through innovative design and precise tuning.

Continuous Optimization and Improvement

Through market feedback and internal data analysis, the Company continuously improves product performance to ensure that its acoustic products remain technologically advanced and meet evolving market demand.

6.2 Innovative Products and R&D Results

Introduction of New Technologies and R&D of New Materials

In response to the development trend of AI smart technologies, the R&D department has comprehensively expanded its development of AI algorithms, focusing on core technology areas such as user interface (UI) interaction, professional audio processing, and environmental noise reduction optimization. The Company is committed to creating next-generation audio products with industry competitiveness and differentiation.

Through refined hardware architecture, in-depth algorithm tuning, and validation, the Company has successfully integrated PSAP technology (Personal Sound Amplification Products) into its product development roadmap. While maintaining low-power operation, the technology also provides controllable ambient sound amplification that considers user safety, as the Company continues to pursue product innovation and outstanding performance.

Develop differentiated strategies with a high level of technical content, including new diaphragm materials and vacuum sputtering methods.

For the first time, the Company completed the use of silicone as a substitute for TPE (Thermoplastic Elastomer) and the two-shot injection molding process for TPE. It also completed design validation for a structure with a plastic internal support as the main body combined with a silicone exterior, enhancing product durability and tactile experience.

Environmental Applications:

- Recycled and eco-friendly materials are extensively used in product and packaging design. Solar panels are also used for charging to increase power source diversity and extend usage time, with the aim of reducing environmental burdens.
- Starting from product R&D and design, the Company introduces new low-power Bluetooth and Wi-Fi technologies while maintaining high-quality audio. It also selects low-power and low-quiescent-current components, to effectively reduce power loss.
- In response to EU regulatory requirements and international sustainability trends, removable batteries have become a key design focus. The Company actively develops removable-battery TWS headphones (True Wireless Stereo) and charging cases to meet environmental protection and sustainability goals.

Major R&D Results for the Past Three Years:

2023

- Design of an Auro 3D audio post-processing system for BT and wireless speakers
- Gaming SB system and architecture
- Professional audio system architecture; compression tweeter
- Voice coil speakers for printed circuit board applications
- High-resolution super tweeter
- Green speaker units using recycled materials
- MEMS speakers to advance TWS development
- Dynamic VC + planar (tweeter) 2-way system for TWS
- Hearing assist system integration and applications
- Gaming headsets, TWS system architecture

2024

- Headphone functions supporting use scenarios for professional musicians
- New tweeter series using thin-ply carbon fiber (TPCD) cone materials
- Professional coaxial transducer speakers
- Developed and shipped the first TWS hearing aid supporting PSAP (over-the-counter) functionality
- Mechanical development of an open wearable stereo headphone system
- Began the introduction of PFAS-free materials

2025

- Introduced Dolby Atmos FlexConnect technology, enabling smart TVs and wireless speakers, including wireless subwoofers, to work together, and obtained product certification from key customers
- Developed bamboo fiber transducers using sustainable materials that provide clear transmission, with costs comparable to traditional paper cone transducers
- Filed a patent application for “transparent cone transducers with LED backlighting for dynamic light shows in party boxes”
- Developed thin, high-excursion long oval transducers, a technological innovation that provides higher volume and deeper bass in speaker enclosures with limited space
- Developed modular battery replacement structures for wireless headphones and charging cases
- Adopted a Game/Chat automatic mixing system to enhance scenario-based experience
- Adopted an AI-driven front-end information analysis system app
- Developed POC dual-mode (Bluetooth + 2.4GHz) gaming headset with an earcup battery hot-swap mechanism design
- Adopted a software-first validation approach

Annual R&D Expenses for the Past Three Years

Unit: NT$ thousands

Year	2023	2024	2025
R&D Expenses (A)	293,731	343,330	361,241
Net Sales (B)	10,640,520	12,405,466	11,039,422
Ratio of R&D Expenses = (A) / (B) (%)	2.76	2.77	3.27

6.3 Green Product R&D

Upholding its commitment to the environment and society, the Company takes integrated circular economy as its core principle. It focuses its core capabilities and professional technologies on the application of environmentally friendly materials and the design of carbon-reducing products, and systematically incorporates green product R&D strategies into product design and service processes, including the adoption of environmentally friendly materials and the improvement of product energy efficiency. Future technology development will focus primarily on energy conservation, power savings, and high-efficiency design.

In product design, the Company introduces low-power chips and lightweight recycled materials, and adopts modular design architecture so that product modules can be replaced or repaired during the product's service life, reducing resource consumption caused by one-time disposal. At the same time, removable battery designs help reduce environmental impacts during recycling and disposal. Carbon reduction is implemented at the source from the product R&D and design stage, which not only reduces energy consumption but also helps extend product service life and improve resource efficiency.

2025 Implementation Plans:

Category	Main Items	Description
Hardware	Optimize Electronic Components	• Select low-power chips and electronic components. • Use smart power management chips to precisely manage device power and reduce power consumption.
Hardware	Improve Power and Energy Efficiency Design	• Use high-energy-density batteries to extend device operating time. • Use new battery materials to achieve higher energy conversion efficiency. • Adopt power zoning design to achieve precise power supply. • Use multiple independent power switches so power can be completely cut off when not in use. • Use dynamic voltage scaling technology to automatically adjust power consumption based on demand.

Category	Main Items	Description
Hardware	Material Selection and Sustainability	• Reduce the use of rare metals to protect natural resources. • Select components that comply with RoHS/REACH. • Reduce the number of printed circuit board (PCB) layers and board area to achieve material-reduction design. • Optimize copper foil thickness to reduce material consumption.
Hardware	Improve Reliability and Green Practices	• Adopt high-reliability product design and strengthen voltage, current, and temperature protection design. • Improve product yield to reduce repair and scrap. • Use long-life capacitor design and high-temperature-resistant solid capacitors to extend service life.

Category	Main Items	Description
Software	Smart Power Management System	• Replace "continuous checking" with "event-triggered execution" to reduce ineffective processor operation. • Optimize the system idle task to allow devices to fully rest. • Automatically enable or disable peripheral functions based on actual needs. • Precisely configure task priorities to ensure that energy is used for critical functions.
	Perceptive Dynamic Power Adjustment	• Use an intelligent sleep mechanism to establish multi-stage power-saving modes, including active operation, light sleep, and deep sleep. • Intelligently switch computing performance based on user scenarios. • Enable "wake-on-use" functionality for sensors and communication modules, allowing them to activate when data is transmitted or needed and return to sleep immediately after use.
	Optimizing Algorithms and Data Efficiency	• Simplify computation logic, including fixed-point operations, to reduce processor load. • Compress data before transmission over BLE/Wi-Fi to shorten wireless transmission time. • Adopt down-frequency and frame-reduction strategies for audio and AI algorithms to balance performance and power consumption.
	Green Software Lifecycle	• Use Over-the-Air (OTA) firmware updates to continuously optimize new functions and extend product life cycles. • Adopt modular firmware design to reduce whole-unit replacement caused by unsupported software. • Provide long-term software maintenance support as a commitment to products that are not designed for one-time use.

Category	Main Items	Description
System Design	Life Cycle-Based Environmental Design	• Adopt detachable structural design to reduce the use of adhesives and facilitate subsequent recycling and treatment. • Use standardized interfaces, such as USB-C and common batteries, to reduce unnecessary cable production. • Promote modular replacement mechanisms, such as battery/module replacement, so that only the affected part needs to be replaced when a component is damaged.
	System-level Power Management Policy	• Establish smart power policies, such as automatic slowdown when idle and automatic sleep after long periods of non-use. • Strengthen cross-module energy-saving coordination, such as coordinated power control between control chips and modules.
	Simplify Architecture to Reduce Resource Consumption	• Use integrated chips to reduce the number of components. • Reduce wiring and connectors to lower material use and improve assembly efficiency. • Reduce the number of power conversion stages to lower heat loss during conversion.
	Maintainability and Upgradability	• Provide modular repair services instead of whole unit replacement. • Provide software compatibility to support cross-generation hardware operation. • Use standardized batteries and interfaces to significantly increase the potential for future upgrades and reuse.

2025 Green Product Implementation Results

- All materials comply with RoHS (Restriction of Hazardous Substances Directive) requirements to reduce potential environmental and human health impacts.
- All materials comply with REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) requirements to ensure the safe use and management of chemical substances.
- All products comply with certification requirements of the U.S. Department of Energy (DOE). Energy-saving requirements are introduced at the product design stage to improve energy efficiency, reduce overall energy consumption, and thereby reduce greenhouse gas emissions.
- Products comply with the California Energy Commission (CEC) Appliance Efficiency Regulations, ensuring that they meet energy efficiency standards, improve energy efficiency, and reduce the environmental impact of energy consumption.
- In accordance with the EU Energy-related Products (ErP) Directive, eco-design requirements are incorporated at the product design stage to reduce energy consumption during product use and lessen environmental impact. This directive applies to electrical and electronic products sold in the EU market and aims to promote energy efficiency improvement and environmental protection.
- PCR materials are recycled and reused; PCR PC/ABS materials have been introduced; and halogen-free materials are also being gradually introduced.

Certification Status for the Past Two Years:

Certification Items	Number of Models certified in 2024	Number of Models certified in 2025
RoHS	12	13
DOE	20	25
CEC	3	3
ErP	6	13

6.4 Product Lifecycle Management

The Company incorporates product life cycle management thinking into each stage, including product planning, design, and manufacturing. It assesses the impacts of products on the environment and users, and continuously optimizes relevant practices where feasible to improve overall resource efficiency and reduce environmental burdens.

At the product design stage, the Company introduces environmentally friendly materials, low-power components, and modular architecture, and assesses product energy efficiency and repairability at the source to reduce resource consumption during manufacturing and use. At the manufacturing stage, the Company follows relevant international regulations and management systems to ensure product quality and process stability, while reducing resource waste caused by defective products. At the product use stage, the Company extends the functional support period of products through ongoing software and firmware upgrades, reducing the risk of premature disposal caused by rapid technological replacement. For rechargeable product series, the Company adopts modular and removable battery designs to improve repair flexibility and extend hardware service life. At the end of the product life cycle, the Company continues to review its design and material selection strategies to support the advancement of circular economy and sustainable development goals.

In 2025, 100% of developed products obtained energy efficiency certifications.

Major energy efficiency certification items are as follows:

- Products sold with built-in power supplies or external power supplies: compliant with Commission Regulation (EU) 2023/826 under the ErP Directive
- Products with built-in rechargeable batteries: compliant with CEC (Appliance Efficiency Regulations Title 20 and 10 CFR Section 430.23(aa)-2016), DOE (Energy Conservation Standards for Battery Chargers), and NRCan (CAN/CSA-C381.2-17 standard)

6.5 Intellectual Property

Intellectual Property Strategy

To strengthen its leadership position in the acoustics industry and deepen its existing advanced technology achievements, the Company integrates R&D innovation in the Group's acoustic products with its overall operational goals to plan the development strategy and management mechanism for intellectual property. Through systematic intellectual property management, the Company transforms the Group's R&D and innovation achievements into intellectual property rights with competitive advantages, integrating and leveraging the Group's overall innovation momentum to support the Company's long-term competitiveness and sustainable business model. The Company reports the implementation status and management effectiveness of intellectual property to the Board of Directors at least once a year. The most recent report was submitted on November 6, 2025. Details are as follows:

Management Measures

Patents

The Group's patent management strategy mainly includes the deployment of a core patent portfolio, in-depth patent development, and the creation of patent resources aligned with sustainable business goals. In recent years, the Group has gradually improved and upgraded its patent proposal management and reward system, actively encouraging diverse R&D innovation within the Group and motivating employees to submit patent proposals. At the same time, the Group uses the BPM online patent proposal system to conduct search analysis and patent risk alerts, thereby strengthening its R&D capabilities and innovation momentum in the field of acoustic products.

Trademarks

For the Group trademark EASTECH and the transducer trademark PUNKTKILDE™, the Group has long carried out regional market trademark deployment to strengthen overall brand protection, enhance the value of brand reputation and image, and make timely filings in line with marketing and market expansion needs, thereby supporting corporate governance and sustainable operations.

Trade Secrets

Trade secrets are related to the Group's competitive advantages, such as technological leadership and manufacturing excellence. The trade secret protection project has currently been implemented for the automated transducer production line at the Mainland China factory.

Copyrights

In accordance with the Group's intellectual property policy of respecting copyrights, the Company continues to promote software legalization and compliant use. Externally, in response to matters involving outside parties, the Company has strengthened cross-departmental coordination and investigation, and dynamically organized response teams for handling and remedying copyright and other intellectual property-related matters, enabling faster assessment and appropriate response.

Implementation Status

In recent years, the Company has continued to promote its intellectual property management plan and actively implemented various strategies and measures. The specific implementation status is as follows:

2022 The Company conducted on-site visits to the Vietnam factory, the Mainland China factory, and the Shenzhen R&D office to promote software legalization management and strengthen the internal intellectual property response mechanism, ensuring compliance and risk control.

2023 The Company conducted in-depth exploration of the Group's core innovative R&D technologies and simultaneously carried out substantive patent deployment to strengthen the Group's technological competitiveness and market advantages.

2024 The Company combined its core innovative technologies with high-tech enterprise certification, actively promoted patent applications in Mainland China, and obtained multiple approvals. At the same time, in line with overseas market deployment, the Company also initiated U.S. patent applications to ensure intellectual property protection in international markets. In addition, for intellectual property disputes such as external infringement warning letters involving subcontractors, the Company has established real-time response handling and search investigation mechanisms, and has introduced patent searches, analysis, and risk assessment at the early stage of product development.

- Based on the Group's operating market direction, the Company continued to identify and file patents across the Group and dynamically adjust its trademark filing deployment to strengthen the Group's market orientation and competitiveness.
- Continue to promote awareness of licensed software management across the Group, as well as an internal cross-unit mechanism for the immediate handling and remediation of external copyright warning letters.

Current Intellectual Property List and Results

- Patents: As of 2025, the Company held a total of 76 granted and pending patents, including patent coverage in Mainland China, Taiwan, the United States, Vietnam, and other countries and regions, with technical fields covering core acoustics technologies.
- Trademarks: As of 2025, the Company held 95 valid trademark registrations.
- Trade Secrets: As of 2025, the trade secret protection project had been implemented for the automated transducer production line at the Mainland China factory.

6.6 Customer Service

Customer Service Satisfaction Survey

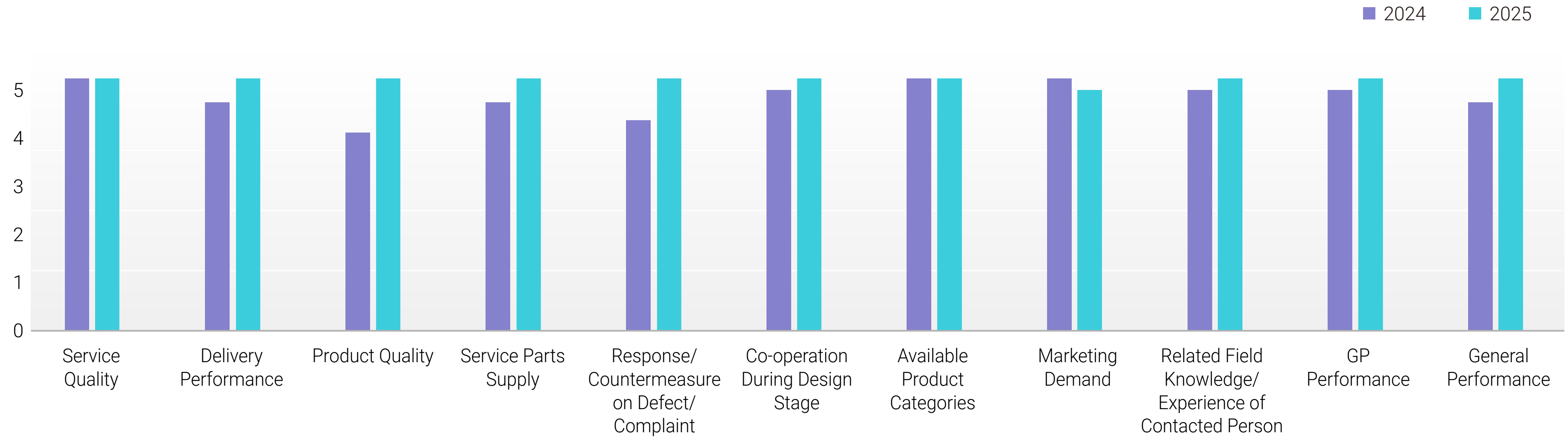
The Company regularly conducts customer satisfaction surveys to systematically identify key factors affecting customer satisfaction and assess overall satisfaction levels. At the same time, the survey results enable the Company to gain deeper insights into customer opinions and user feedback, and to identify potential needs and directions for improvement. By analyzing survey data, the Company is able to review its competitive advantages and areas for improvement, and formulate specific improvement measures to enhance service quality. In addition, by strengthening communication and interaction with customers, the Company reduces the risk of customer complaints and customer attrition, while continuously improving overall customer satisfaction and loyalty.

Customer Service Satisfaction Survey Processes and Methodology

The Company conducts customer service satisfaction surveys regularly at the end of each year. In 2025, based on sales amount, the Company selected its top six customers as survey targets and collected responses by sending questionnaires via email. The survey covered 11 indicators: service quality, delivery performance, product quality, service parts supply, response/countermeasure on defect/complaint, co-operation during design stage, available product categories, marketing demand, related field knowledge/experience of contacted person, GP performance and general performance.

Customer satisfaction is scored on a five-point scale. The Company considers a satisfaction score of four points or above to meet expectations. In 2025, the response rate for the customer service satisfaction survey was 100%, with an overall average score of 4.2 points (83.94%), representing an increase of 6.06% compared with 2024. All ten evaluation indicators also improved from the previous year. This reflects the Company's customer-oriented service philosophy and its effectiveness in meeting customer needs, further strengthening its overall competitiveness in the industry. Based on the survey results, the Company formulates improvement strategies that more closely address customer needs and market changes, and continues to enhance customer satisfaction and competitiveness.

Customer Service Satisfaction Status for 2025/2024:



Customer Privacy

The Company values customer privacy and personal data protection, and carefully handles customer information and privacy data in accordance with relevant laws and regulations. Customer data is included within the scope of the Company's cybersecurity management system and system inventory management. Through institutionalized information security management measures, the Company reduces information security risks to ensure the security and integrity of customer data.

To strengthen data protection and information security, the Company has established an "Information Risk Management Framework" and formulated relevant information technology (IT) policies and management standards to ensure ongoing compliance with regulatory requirements and respond to changes in information security risks. Relevant security measures include, but are not limited to, data encryption, firewall mechanisms, access control, and internal audit procedures, to prevent unauthorized access to, leakage, tampering, or improper use of customer information.

The Company will not sell, rent, or trade customers' personal data to third parties without the customer's explicit consent, unless required by law or necessary for the provision of essential services, such as logistics delivery or payment processing. All business partners are required to comply with the Company's privacy and information security requirements and implement relevant management standards.

07

Environmental Friendliness

7.1 Environmental Protection Policies and Commitments

The Company is committed to practicing sustainable development and has established the Sustainable Development Committee to oversee the formulation of ESG (Environmental, Social, and Governance) strategies. Guided by the philosophy of “think globally, act locally”, the Company monitors climate change and developments in international environmental protection trends, using these as the basis for setting environmental protection policy targets. It also refers to global environmental standards and future climate analyses to conduct environmental impact assessments, identify the potential environmental impacts and risks of its operations, formulate sustainable environmental strategies and response measures, set specific and achievable environmental protection targets, and ensure that its environmental protection policies comply with local and international environmental regulations.

To implement international environmental management standards, the Company has established a comprehensive environmental management system and strengthened its overall sustainability execution capabilities. In areas such as reducing carbon emissions, promoting energy conservation and carbon reduction, improving energy efficiency, establishing effective waste management mechanisms, optimizing water resource management, and enhancing green procurement, the Sustainable Development Committee has assigned the Sustainability Office to promote sustainability-related actions and report regularly to the Board of Directors. Through these efforts, the Company seeks to integrate and deepen the concept of sustainable development within Eastech’s corporate culture and contribute to the future of humanity and the planet.

To enhance the transparency of climate-related information disclosure and respond to international branded customers’ management requirements for green supply chains, the Company participated for the first time in the climate change assessment conducted by CDP (Carbon Disclosure Project), a global environmental disclosure organization, in 2025. The Company received a C rating at the awareness level, indicating that it has initially established climate-related management awareness. The Company will continue to improve its greenhouse gas management and carbon reduction practices and gradually strengthen its climate governance and transition capabilities.

The Company has long continued to promote environmental protection-related management practices.
Key measures include:

- Complying with international environmental protection-related regulations and customer requirements, including RoHS, HF, WEEE, and other standards.
- Promoting green supply chain management by incorporating environmental protection requirements into supplier cooperation and management mechanisms.
- Using recycled wood chips as raw materials for speaker enclosures to reduce the use of virgin resources.
- Serving as a SONY Green Partner since 2010, complying with its environmental management and product specification requirements.
- Obtaining multiple certifications and certificates related to environmental quality and environmental management to support the operation of relevant management systems.

Factory Environmental Management System Certificates

<table>
<tr><th>Factory/ Standard</th><th>ISO 14001:2015 Environmental Management System</th><th>ISO 14064-1:2018 Greenhouse Gas Inventory</th><th>ISO 50001:2018 Energy Management System</th><th>QC 080000:2017 Hazardous Substance Process Management System</th><th>SONY Green Partner Certification</th></tr>
<tr><td>EAHZ</td><td>2028/09/11</td><td rowspan="2">2025</td><td>2027/11/21</td><td>2027/12/17</td><td rowspan="2">2027/01/31</td></tr>
<tr><td>EAVN</td><td>2028/08/11</td><td>2027/12/01</td><td>2027/09/08</td></tr>
</table>

Biodiversity

The Company ensures regulatory compliance and actively protects the ecological environment. Based on its assessment, none of the Company’s major production or operating sites are located in internationally recognized or locally protected nature reserves, ecologically sensitive areas, or Key Biodiversity Areas (KBAs), and there are no material direct impacts on local species or land use. The Company incorporates environmentally friendly principles into its existing management systems and promotes responsible green procurement at the source, fulfilling its corporate responsibility for environmental protection through concrete actions.

7.2 Climate Change Risks and Opportunities

7.2.1 Climate-Related Governance

Eastech believes that a company's long-term value is reflected not only in its financial performance, but also depends on sound management and governance of environmental issues. Accordingly, the Company has incorporated climate-related issues into the Board of Directors' oversight and decision-making framework, established a top-down climate governance mechanism, and gradually completed the identification and qualitative inventory of climate risks and opportunities as the basis for subsequent scenario analysis.

In terms of metrics and target management, the Company has defined its organizational boundaries and established relevant methodologies, compiled greenhouse gas emissions data for the most recent year, and discloses such information externally after completing third-party assurance, thereby enhancing the transparency of climate information and its value as a reference for decision-making.

The Company's Board of Directors is the highest decision-making body for climate-related governance and risk management, responsible for approving climate-related management policies and operating strategies. The Board of Directors has established the "Sustainable Development Committee", which is responsible for overseeing greenhouse gas reduction targets, the implementation of strategies for managing climate-related risks and opportunities, and the progress toward achieving sustainability goals. The Committee reports the relevant implementation status to the Board of Directors at least once a year, ensuring that climate issues are incorporated into the Company's major decision-making and resource allocation considerations.

Oversight Mechanism

In fulfilling their oversight responsibilities, the Board of Directors and the Sustainable Development Committee regularly receive and review climate-related management information, including but not limited to:

- The progress and results of greenhouse gas inventories and third-party assurance
- The identification and assessment results of major climate-related risks and opportunities
- The implementation status of energy management, renewable energy promotion, and carbon reduction actions

Management Responsibilities

Led by the President, the Sustainability Office is the dedicated unit responsible for promoting and implementing climate and risk management within the Company. It is responsible for cross-departmental coordination and integration, formulating and implementing climate risk management-related policies, systems, and execution mechanisms, and simultaneously establishing qualitative and quantitative management indicators to continuously enhance the Company's ability to manage climate change risks and opportunities.

The head of the Sustainability Office reports relevant work progress to the Sustainable Development Committee twice a year. After review by the Committee, the report is submitted to the Board of Directors as a reference for decision-making and oversight, helping the Board promptly understand the progress and implementation effectiveness of climate-related strategies.

7.2.2 Climate-Related Strategies

Impact Assessment of Climate Risks and Opportunities

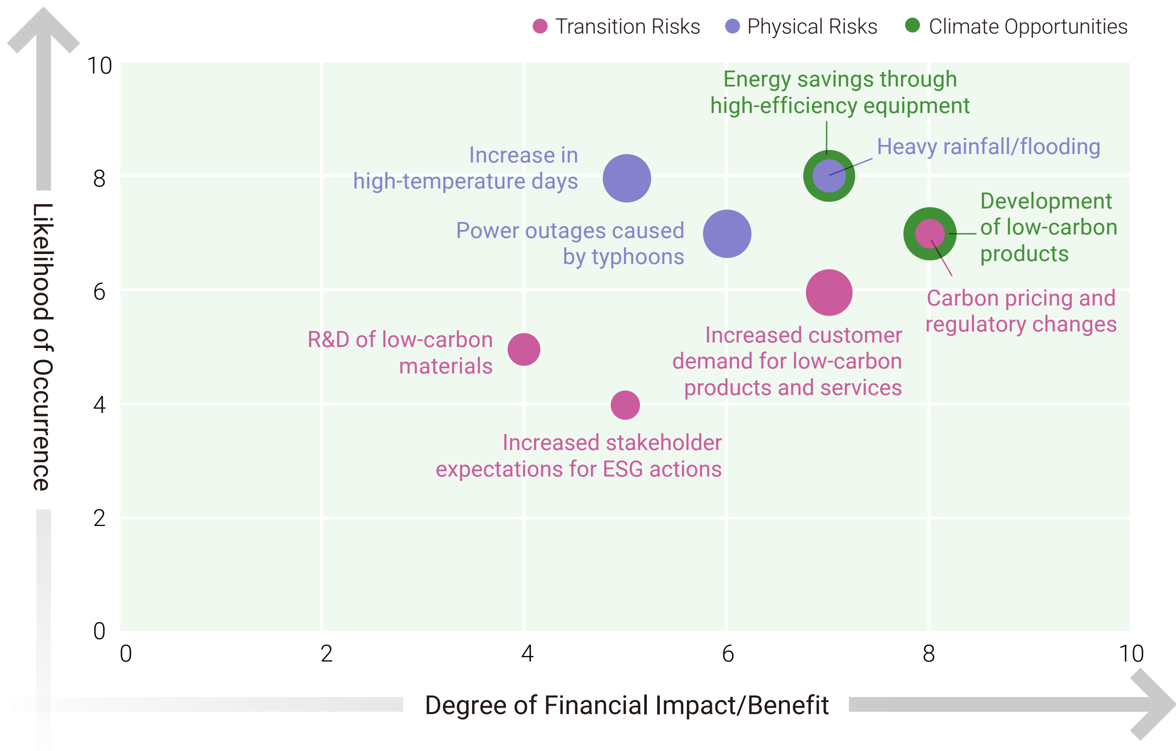
In accordance with the IFRS S2 and TCFD frameworks, the Company systematically identifies climate-related risks and opportunities that may affect its short-, medium-, and long-term operations and financial performance, and categorizes them into transition risks, physical risks, and climate-related opportunities. At the same time, when assessing climate-related risks and opportunities, the Company considers their potential impacts on its business model, operating activities, and value chain, covering aspects such as raw material sourcing, manufacturing operations, energy use, logistics and transportation, product applications, and customer demand. The assessment results serve as a reference for reviewing operational resilience and medium- to long-term strategic planning.

The time horizons defined by the Company are as follows:

Short-term	Medium-term	Long-term
Within 3 years	3-5 years	Over 5 years

The Company plans to gradually incorporate climate change-related risks into its Enterprise Risk Management (ERM) framework, and to identify, assess, classify, manage, and monitor such risks in accordance with processes consistent with those applied to other major operational risks. This will serve as a reference for the Board of Directors and management in strategic decision-making and resource allocation. Climate risks incorporated into the Company's risk classification framework are divided into two categories: transition risks and physical risks.

Climate-Related Risks and Opportunities Matrix



Transition Risks

Risk Category	Risk Factors	Impact Period	Financial and Operational Impacts	Management Approach
Policies and Regulations	• Promotion of international carbon pricing mechanisms • Gradual strengthening of IFRS climate disclosure requirements	Short- to medium-term	• Increase in procurement costs • Higher product competitiveness thresholds • Increase in compliance and climate disclosure costs	• Conduct annual greenhouse gas inventories and obtain third-party assurance • Establish environmental management systems and energy management systems at both the Mainland China factory and the Vietnam factory • Assess the feasibility of adopting low-carbon energy • Study an internal carbon pricing mechanism
Technology	• Use of renewable energy • Energy storage demand • Improvement of process energy efficiency • R&D of low-carbon materials	Short/Medium/ Long-term	• Increase in capital expenditures for energy efficiency improvement and low-carbon transition • Increase in manufacturing costs • Fluctuations in production capacity and costs during the transition period	• Introduce high-efficiency energy-saving equipment when replacing old equipment • Invest in self-generation and self-consumption systems for solar power generation equipment • Invest in the development of low-carbon materials and low-carbon processes
Market	• Increased customer requirements for low-carbon products • Increase in the cost of low-carbon raw materials	Short- to medium-term	• Increase in raw material costs • Higher order thresholds and supply chain collaboration requirements	• Promote localized and diversified supply chain deployment • Increase the ratio of material recycling and reuse
Reputation	• Increased stakeholder expectations for sustainability actions • Ethical procurement audit	Medium- to long-term	• Impact on customers' willingness to cooperate • Impact on competitiveness and bargaining power	• Actively align with international standards • Conduct regular audits • Transparently disclose sustainability performance and climate-related information

Physical Risks

Risk Category	Risk Factors	Impact Period	Financial and Operational Impacts	Management Approach
Acute: Heavy Rainfall/ Flooding	• Insufficient flood drainage around the Vietnam factory and obstruction of inbound and outbound traffic	Short-term	• Business interruption • Loss of working hours, and decline in production capacity • Facility repair costs • Logistics delays	• Strengthen factory drainage and flood control systems • Improve production scheduling flexibility • Establish an off-site backup supply strategy
Acute: Power Outages Caused by Typhoons	• Increased risk of power outages during typhoon season	Short-term	• Production line shutdown • Delivery delays • Increase in additional logistics costs	• Invest in solar power generation equipment and increase the ratio of self-generation and self-consumption • Reduce reliance on traditional diesel backup systems
Chronic: Increase in High-Temperature Days	• Risk of employee heatstroke • Equipment overheating	Medium- to long-term	• Increased occupational safety risks • Increase in electricity consumption • Increase in energy costs	• Implement the ISO 50001 Energy Management System • Strengthen peak/off-peak electricity management and energy-saving operations

Climate Opportunities

Opportunity Category	Opportunity Factor	Impact Period	Financial and Operational Impacts	Management Approach
Resource Efficiency	• Adoption of high-efficiency equipment • Process optimization	Short/ medium-term	• Reduce energy costs • Improve production efficiency	• Continue purchasing energy-saving equipment • Promote energy-saving actions • Strengthen energy intensity management
Products/Markets	• Development of low-carbon products • Material recycling and reuse	Medium- to long-term	• Meet international brands' requirements for a low-carbon supply chain • Improve product performance and competitiveness • Reduce carbon tax	• Promote green product design • Establish material recycling and reuse processes • Expand the proportion of localized procurement

7.2.3 Climate-Related Risk Management

Scenario Analysis

The Company's scenario analysis adopts a dual-axis assessment method based on "likelihood of occurrence × degree of financial impact". It conducts qualitative and quantitative estimates for transition risks and physical risks that are highly relevant to operations, serving as an important reference for medium- to long-term strategic planning, capital allocation, and risk management.

The time horizons for the scenario analysis are categorized as follows:

Short- to medium-term (2025-2030)	Long-term (2030 - 2050)
Focus on quantitative impacts directly related to current operations, investments, and capital allocation.	Focus on trend-based risks and strategic directions, using qualitative assessment.

The quantitative analysis uses 2025 consolidated raw material costs and production expenses as a baseline to assess potential impacts during the period from 2025 to 2030.

1. Short- to Medium-Term Scenario Analysis

Scenario 1: Transition Scenario — IEA Net Zero Emissions by 2050 (NZE) Pathway

The Net Zero Emissions pathway, proposed by the International Energy Agency (IEA), describes the transition pathway required for the global energy system to align with the Paris Agreement's goal of limiting warming to within 1.5° C and achieving net-zero greenhouse gas emissions by 2050. The Company adopts the IEA Net Zero Emissions pathway as the transition risk scenario to assess the impacts of accelerated low-carbon policies and market transition on operating costs, capital expenditures, and market competitiveness.

Analysis Aspect	Scenario Assumption	Potential Impact (2025–2030)	Strategic Response
Policies and Regulations	Expansion of carbon pricing and CBAM	Carbon-related costs for products exported to the EU account for approximately 0.3%–0.4% of revenue.	Establish carbon inventory and internal carbon pricing trial calculation mechanisms.
Raw Materials	Increased demand for low-carbon/ PCR materials	Raw material costs may increase by 0.3%	Optimize design and cooperate with suppliers
Energy and Equipment	Increased demand for renewable energy and energy storage	Capital expenditures are expected to increase by approximately NT$88,450 thousand from 2025 to 2030, and depreciation expenses are expected to increase by approximately NT$60,820 thousand in total	Introduce renewable energy and energy storage systems in phases
Market	Increased customer requirements for carbon reduction	Higher order thresholds	Establish and publicly disclose carbon reduction strategies

Short-to-Medium-Term Resilience Assessment

Under the scenario of accelerated low-carbon policies, the Company will face pressure from rising costs and capital expenditures in the short to medium term. However, the overall impact is predictable and can be gradually addressed through improved energy efficiency, renewable energy deployment, and supply chain cooperation.

Scenario 2: Physical Scenario — IPCC RCP 8.5 High Emission Scenario

RCP 8.5 is a high-emissions scenario proposed by the IPCC. It assumes limited progress in global carbon reduction actions and continued increases in greenhouse gas emissions, leading to significantly intensified impacts from extreme climate events. The Company adopts RCP 8.5 as the physical risk scenario, focusing on assessing the impacts of extreme climate events on the operational continuity and cost structure of its major production sites, namely the factories in Mainland China and Vietnam.

Analysis Aspect	Scenario Assumption	Affected Site	Potential Impact (2025–2030)	Strategic Response
Heavy Rainfall/ Typhoons / Flooding	Increased frequency and intensity of extreme rainfall and typhoons	Mainland China and Vietnam Factories	• Production disruptions and delivery delays • Losses from equipment failures and costs to restore operations, accounting for approximately 0.4%–0.8% of production expenses	• Flood control and cross-factory backup support • Increase the ratio of self-generated and self-consumed electricity
High Temperature	Increase in High-Temperature Days	Mainland China and Vietnam Factories	High temperatures may lead to reduced working hours, increased costs, and additional high-temperature allowances	Implement the ISO 50001 Energy Management System

Short-to Medium-Term Resilience Assessment

Short-term impacts mainly arise from operational disruptions and logistics impacts, while medium-term impacts are reflected in increases in energy and occupational safety costs. Through facility reinforcement and production capacity scheduling, overall risks can be effectively reduced.

2. Long-term Scenario Analysis

To meet TCFD disclosure requirements for long-term resilience, the Company also conducts qualitative scenario analysis on climate development trends from 2030 to 2050 to review the appropriateness of its strategic direction.

	Long-Term Transition Risks (IEA Net Zero Emissions Pathway)	Long-Term Physical Risks (IPCC RCP 8.5)
Description	Under the long-term net-zero transition trend, the global energy structure will continue to move toward high electrification and renewable energy adoption, while carbon emission costs and supply chain carbon reduction requirements will become normalized operating conditions. The Company expects that long-term competitiveness will depend on energy efficiency, low-carbon process capabilities, and the depth of supply chain collaboration.	Under the high-emissions scenario, extreme climate events will gradually become normalized, and long-term risks will be reflected in infrastructure resilience, labor safety, and the stability of energy systems.
Long-term Strategic Direction	• Continue improving energy efficiency and low-carbon processes at each production site. • Assess deployment plans for renewable energy systems and energy storage. • Incorporate climate factors into product design and capital investment decisions.	• Continue strengthening flood prevention, disaster prevention, and high-temperature adaptation capabilities at the Vietnam and Mainland China factories. • Enhance cross-factory production capacity backup and flexible scheduling mechanisms. • Incorporate climate resilience into factory and equipment renewal planning.

Overall Scenario Analysis Conclusion

Overall, short- to medium-term risks are quantifiable, and their overall impacts are manageable; long-term risks are structural and trend-based, requiring continuous response through strategy and governance. The Company will continue to combine short- and medium-term quantitative analysis with long-term qualitative assessment, enabling it to comprehensively review operational and strategic resilience under different climate pathways. In the future, the Company will update scenario analysis results on a rolling basis according to the characteristics of each factory in Mainland China and Vietnam and incorporate them into strategic planning and investment decision-making processes to ensure long-term operational stability and corporate value.

7.2.4 Climate-Related Metrics and Targets

GHG Inventory and Management

To systematically manage greenhouse gas emissions risks, the Company conducts organizational greenhouse gas inventories in accordance with the ISO 14064-1:2018 standard and calculates seven types of greenhouse gases through a third-party assurance mechanism. This enhances data quality and disclosure credibility, serving as the basis for subsequent carbon reduction strategies and performance tracking. In 2025, greenhouse gas emissions totaled 44,500.8480 tCO_2e. Scope 1 and 2 greenhouse gas emissions amounted to 10,993.3169 tCO_2e, representing a 10.56% decrease compared with 2024. Scope 1 and 2 emissions intensity was 0.9958 tCO_2e per NT$ million of revenue.

Unit: tCO_2e

	2023	2024	2025
Scope 1: Direct Greenhouse Gas Emissions	2,626.0245	1,146.4500	850.3217
Scope 2: Indirect Greenhouse Gas Emissions	13,339.5231	11,145.2125	10,142.9952
Scope 3: Other Indirect Greenhouse Gas Emissions	23,980.5096	34,978.0789	33,507.5311
Scope 1 and 2 Emissions Intensity (tCO_2e/NT$ million of revenue)	1.5005	0.9908	0.9958

Greenhouse Gas Emission Reduction Targets

The Company's greenhouse gas emissions mainly come from its production sites, EAHZ and EAVN, while the other sites are primarily used for R&D and office purposes. According to the greenhouse gas inventory results, Category 2 purchased electricity and Category 4 use of raw materials are the main sources of emissions. Therefore, the promotion of energy-saving measures and adjustments to the raw material procurement structure are currently key management directions with reduction benefits.

The carbon reduction targets for the main production sites are as follows:

Carbon Reduction Targets

EAHZ

With emissions intensity management as the target, the Company plans to reduce emissions intensity by 2% compared with the previous year by 2028.

EAVN

Plans to achieve a 25% reduction in Scope 1 and a 15% reduction in Scope 2 greenhouse gas emissions by 2030.

To strengthen climate governance and align with international carbon reduction trends, the Company plans to introduce the GHG Protocol in 2026 as the core methodology for greenhouse gas inventories. It will also assess the spirit of the SBTi science-based targets and gradually promote reduction actions across Scope 1 to Scope 3, in order to build a net-zero transition pathway aligned with international trends.

Energy Use and Management

In response to uncertainty in energy supply, global warming, and climate change risks, energy management and transition have become important issues in international energy policy. The Company continues to strengthen its energy use management mechanism. The Sustainable Development Committee is responsible for overseeing the implementation of energy policies and, based on operational needs and implementation results, reviews and adjusts energy management plans in a timely manner to ensure the promotion of energy-saving targets. The Sustainability Office is responsible for compiling the energy use status of each operating site, identifying major energy types, and planning energy-saving improvement measures as well as short-, medium-, and long-term management targets accordingly.

To improve energy efficiency, EAHZ and EAVN implemented the ISO 50001 Energy Management System in 2024. Through institutionalized management, they monitor energy use performance, track improvement results, and use them as the basis for the continuous optimization and adjustment of energy policies. The Company sets energy management targets based on the operating conditions of each factory. The energy intensity targets for the main production sites are as follows:

Energy Reduction Targets

EAHZ
Energy intensity to decrease by 2% each year compared with the previous year.

EAVN
Energy intensity to decrease by 1% each year compared with the previous year.

The Company's management direction is to reduce energy consumption year by year and increase the proportion of renewable energy use. The total energy intensity in 2025 was 6.4639 gigajoules (GJ) per NT$ million of revenue, representing a 3.31% decrease from 2024 base year.

Unit: Gigajoules (GJ)

Item		2023	2024	2025
Non-Renewable Energy	Gasoline	1,733.1849	1,732.4221	1,483.8372
	Diesel	1,610.2145	2,503.0333	1,561.3005
	Liquefied Petroleum Gas	510.1682	892.6005	86.6825
	Percentage of Total Energy Consumption (%)	4.6870%	6.1831%	4.3889%
	Electricity	78,365.2883	76,164.7764	65,053.3943
	Percentage of Total Energy Consumption (%)	95.3130%	91.8343%	91.1649%
Renewable Energy	Electricity - Self-generated Solar Power	-	1,644.3360	3,172.7520
	Percentage of Total Energy Consumption (%)	-	1.9826%	4.4462%
Total Energy Use	Total Energy Consumption	82,218.8560	82,937.1684	71,357.9666
	Energy Intensity (GJ/NTD Million Revenue)	7.7270	6.6855	6.4639

Item		2023	2024	2025
EAHZ	Total Energy Consumption	48,895.1631	38,828.7913	26,513.2838
	Energy Intensity (GJ/NTD Million Revenue)	8.6644	6.5799	6.1842
EAVN	Total Energy Consumption	32,422.3556	43,241.7948	43,956.3257
	Energy Intensity (GJ/NTD Million Revenue)	6.7543	6.8521	6.7502

Note: Energy consumption at each of the Company's operating sites is uniformly converted and compiled based on actual usage. The calculation formulas for 2025 are described as follows:

1. Taiwan and Vietnam factories: Based on the weighted average net calorific values in the applicable 2025 edition of the "Greenhouse Gas Emission Factor Management Table" issued by the Ministry of Environment in 2026, the calorific values are 7,586 kcal/L for automotive gasoline, 8,636 kcal/L for diesel, and 5,993 kcal/L for liquefied petroleum gas (LPG). The calorific value of electricity is calculated at 0.0036 GJ/kWh.
2. Mainland China factories: Based on Mainland China's national standard GB/T 2589-2020, "General Principles for Calculation of the Comprehensive Energy Consumption", the calorific values are 43,124 kJ/kg for gasoline, 42,705 kJ/kg for diesel, and 50,242 kJ/kg for liquefied petroleum gas (LPG). To align with the on-site statistical unit of liters (L), the values are converted into volumetric calorific values based on standard densities of 0.73 kg/L for gasoline, 0.84 kg/L for diesel, and 0.54 kg/L for LPG. The calorific value of electricity is calculated at 0.0036 GJ/kWh.

Energy-Saving Measures

The Company actively promotes various energy reduction measures and selects equipment with high energy efficiency and energy-saving designs to reduce energy consumption by the enterprise and its products, thereby maximizing energy efficiency. In terms of products, in response to ESG demands, the Company has deployed processes for audio systems and other products, including environmentally friendly materials, replaceable modular designs, and extended service life.

The Vietnam factory launched an investment plan for solar power generation equipment in 2024. The first-phase installation was connected to the grid in July of the same year, and the second-phase expansion project was launched in the fourth quarter of 2025 and completed grid connection for use in February 2026. Total renewable energy consumption in 2024 was 1,644.3360 gigajoules (GJ), reducing emissions by approximately 301.0962 tCO_2e. In 2025, total renewable energy consumption increased to 3,172.7520 gigajoules (GJ), reducing emissions by approximately 580.9661 tCO_2e. The renewable energy usage rate at the Vietnam factory reached 7.35% in 2025, representing an increase of 3.31% compared with 2024. The annual carbon reduction benefit increased by 92.95% compared with the previous year, reflecting the actual benefits of the full-year operation of the solar power installation in 2025. As the factories in Mainland China are not owned assets, solar power generation equipment cannot be installed. Therefore, the Company mainly promotes various energy-saving measures through internal energy planning and energy management systems to reduce energy use and achieve its management target of reducing carbon emissions year by year.

In addition, the Company continues to reduce energy consumption through energy-saving measures such as equipment replacement and process technology improvements. In 2025, various energy-saving measures achieved total energy savings of approximately 4,991.13 gigajoules (GJ) and reduced emissions by approximately 769.47 tCO_2e.

Relevant energy-saving measures are described below:

EAHZ	EAVN
✦ Adopted high-efficiency light sources and upgraded lighting equipment, replacing 30W factory lighting fixtures with 7.5W energy-saving fixtures, resulting in 75% savings in lighting energy consumption. ✦ Replaced 100W streetlights in the factory area with solar lighting fixtures, achieving 100% lighting energy savings. ✦ Phased out three old diesel forklifts and replaced them with electric forklifts.	✦ Implemented smart upgrades to woodworking CNC equipment, reducing equipment usage by 30%. ✦ Streamlined the woodworking veneer sanding machine and eliminated a 15kW high-energy-consumption motor, reducing energy consumption by 40%. ✦ Upgraded lighting in the materials warehouse with zone control and dynamic adjustment, reducing energy consumption by 60%. ✦ Replaced old company vehicles to reduce the use of fossil fuels.

Internal Carbon Pricing

As international carbon pricing systems and climate disclosure requirements continue to strengthen, the Company has begun evaluating the introduction of an internal carbon pricing mechanism and its incorporation into climate strategy and management planning, as an important supporting tool for future capital expenditures, process improvements, and operational decision-making. The Company's scenario analysis has incorporated transition assumptions such as carbon pricing and the Carbon Border Adjustment Mechanism to assess their potential impacts on operating costs and market competitiveness thresholds, using the results as a reference basis for risk management, investment prioritization, and enhancement of operational resilience.

7.3 Materials Management

7.3.1 Materials Management Policy

Raw Material Structure

The Company procures all product and packaging materials from external suppliers. Product materials mainly include ICs, circuit boards, electronic components, modules, wires, connectors, batteries, plastic pellets, wood boards, speaker drivers, speaker materials, and others. Packaging materials mainly include cartons, paper trays, PE bags, and others.

To support the protection of forest ecosystems and biodiversity, the Company has introduced a sustainability management mechanism at the raw material procurement stage. EAHZ obtained FSC Chain of Custody (CoC) certification in 2025. In 2025, wood and paper raw materials procured in compliance with FSC CoC requirements accounted for 57.06%, reducing the environmental impact of the product life cycle through concrete actions.

Hazardous Substance Management

The Company continues to reduce hazardous substances and, based on the requirements of environmental protection laws and regulations in countries around the world, has established hazardous substance management standards for all of its green products. In accordance with ISO 14001 requirements, the Company has established a systematic environmental management system and specified matters with which suppliers are required to cooperate, in order to jointly promote compliance with environmental protection laws and regulations, protect the global environment, and mitigate impacts on ecosystems.

Environmental Management Substances

With reference to environmentally managed substances under the EU RoHS and REACH regulations, international EHS requirements, and other customer specifications, the Company controls hazardous substances that are present in direct materials, packaging materials, products, manufacturing processes, process-related auxiliary materials, or that may enter products. Controls include whether products contain such substances, the content levels, use, compliance with commitments, and permitted applications.

Prohibited Substances

Prohibited substances refer to substances that are prohibited from use in the manufacturing process of parts or products, regardless of whether they are intentionally added or naturally present. The minimum concentration limits and testing methods for these substances are specified in relevant laws and regulations.

Green Supply Chain Management

The Company has implemented green supply chain management, uses materials with low environmental burden, and is committed to improving the utilization efficiency of various resources. Following the 3R principles of reduce, reuse, and recycle, the Company has successfully used recyclable wood chips to manufacture speaker enclosures through a special molding process.

Conflict-Free Minerals Management

The Company is committed to consistently following high standards of ethics and social responsibility in its procurement process. It supports the Conflict-Free Smelter Program developed by the Responsible Business Alliance (RBA) and the Responsible Minerals Initiative (RMI), and regularly tracks and reviews suppliers' conflict minerals management policies to fulfill its commitment to the legal and conflict-free use of minerals. The Company also requires suppliers to sign the "General Procurement Agreement", which includes the declaration on non-use of conflict minerals under Article 29. The Company does not accept the use of metals from conflict-affected mining areas, and also requires suppliers to comply with the following:

- Do not use conflict minerals produced in the Democratic Republic of the Congo and its neighboring countries, namely gold (Au), tantalum (Ta), tin (Sn), and tungsten (W).
- Require suppliers not to use conflict minerals produced in the Democratic Republic of the Congo and its neighboring countries.
- Make best efforts to verify the sources of materials and refuse to use conflict minerals from conflict-affected regions.

7.3.2 Material Recycling and Reuse

Eco-Friendly Recycling

- The Company provides diversified recycling services based on cooperation models with local suppliers.
- In 2025, the total weight of PCR materials (Post-Consumer Recycled material, recycled plastics) used in products shipped by EAHZ and EAVN was 2,817,153.58 kilograms, a ninefold increase from 280,068.60 kilograms in 2024. In 2025, shipments of products using PCR materials accounted for 86.91% of total shipments. This significant growth was mainly due to the introduction of PCR materials in most new models mass-produced in 2025, implementing the concepts of circular economy and green products from the design source.
- None of the Company's customers have begun recycling scrapped products or electronic waste.
- In 2025, the packaging material recycling rate at the suppliers for Mainland China factory was 50.70%, an increase of 5.23% compared with 2024; the recycling rate is expected to reach 60% in 2026.

To effectively utilize limited resources, reduce resource waste, and lower environmental impact, EAVN independently recycles products and packaging materials without affecting product quality and safety. Depending on their nature and condition, these materials are returned to the production line or reprocessed for use as other materials.

- Plastic sprue waste is crushed and recycled for reuse in specified proportions without affecting product quality. In 2025, this saved a total of 9,522 kilograms of ABS and 9,637 kilograms of PC/ABS.
- Product packaging and material boxes used within the factory are all 100% recyclable and reusable.
- Packaging materials from local suppliers are 95% recycled and reused.

7.4 Water Resource Management

The Company's manufacturing processes are mainly assembly-based. Water withdrawal is primarily used for domestic water and production circulating water, with 100% of the water sourced from third-party water supply. Domestic wastewater and industrial wastewater generated from operations are treated through wastewater treatment facilities and tested by independent third-party testing bodies on a quarterly basis. All test results comply with the discharge standards required under local environmental regulations. In 2025, the Company had zero major wastewater leakage incidents and was not subject to any penalties.

To actively implement water resource management, the Company not only strengthens employees' awareness of water conservation through daily awareness activities, but also promotes facility optimization and water-saving actions. EAHZ has installed environmental emergency pools and control gate valves to effectively prevent environmental pollution risks caused by sudden wastewater leakage. The Company has also set annual water intensity targets for its production sites to ensure continuous improvement in water use efficiency year by year.

The water intensity targets for the main production sites are as follows:

Water Reduction Targets

EAHZ
Targeting a 2% reduction in water intensity compared with the previous year.

EAVN
Targeting a 1% reduction in water intensity compared with the previous year.

The Company's total water withdrawal in 2025 was 193.6979 million liters, a decrease of 18.80% compared with 2024, achieving the reduction target. Water intensity in 2025 was 0.0175 million liters/NT$ million of revenue, a decrease of 8.75% from 2024.

Unit: million liters

Item / Year	2023	2024	2025
Water Withdrawal	249.9401	238.5498	193.6979
Water Discharge	247.4292	235.4076	190.6096
Water Consumption	2.5109	3.1421	3.0882
Water Intensity (million liters / NT$ million of revenue)	0.0235	0.0192	0.0175

Note: The calculation formula is "water consumption = water withdrawal — water discharge". The calculation basis for water discharge at each operating location is disclosed as follows:
1. Vietnam factory: Calculated based on the statutory wastewater discharge rate of 95% approved by the local water authority for industrial users.
2. Mainland China factory: Calculated based on the local public utility policy of collecting wastewater treatment fees at 100% together with water charges.
3. Taiwan office: Calculated at 80% of total water withdrawal based on the general estimation coefficient of Taiwan's Ministry of Environment.
4. Shenzhen office: Calculated based on the statutory wastewater discharge rate of 90% approved for non-residential users under the "Shenzhen Municipal Regulations on Urban Water Supply and Water Use".
5. Hong Kong office: Calculated at 80% of tap water supply volume in accordance with the statutory standards under the "Sewage Services (Sewage Charge) Regulation" of Hong Kong's Drainage Services Department.

Unit: million liters / NT$ million of revenue

	2023		2024			2025		
Item / Year	Water Withdrawal	Water Intensity	Water Withdrawal	Water Intensity	Water Intensity Compared with the Previous Year	Water Withdrawal	Water Intensity	Water Intensity Compared with the Previous Year
EAHZ	203.9814	0.0361	178.2320	0.0302	-16.44%	134.2860	0.0313	3.71%
EAVN	44.2147	0.0092	58.9481	0.0093	1.41%	58.1428	0.0089	-4.41%

Note: In 2025, due to capacity allocation, EAHZ's water withdrawal decreased significantly by 24.66% compared with the previous year.

Water Risk Analysis

Based on simulation analysis using Aqueduct Water Risk Atlas 4.0, a water risk assessment tool developed by the World Resources Institute (WRI), the Company conducted water stress risk assessments for eight operating sites in 2025. The risk assessment levels for Baseline Water Stress were all within the safe range of Low - Medium risk, indicating that 100% of the Company's water withdrawal sources are located in areas without water stress. In 2025, the water indicator data from areas with water stress was 0. For water risk management, the Company has set reduction targets and actively cooperates with water-saving measures implemented by local governments and public utility agencies to reduce environmental impacts on local basins.

Item	Taiwan	Mainland China	Vietnam
Major Basin	Taiwan Coastal Basin Group	Pearl River Basin (Huizhou) China Coastal Basin Group (Shenzhen and Hong Kong)	Red River Basin
WRI Water Stress	Low-Medium	Low-Medium	Low-Medium
Percentage of Water Withdrawal (%)	0.25%	69.73%	30.02%

Note: Percentage of water withdrawal refers to the proportion of water withdrawal in each region to the Company's total annual water withdrawal.

7.5 Waste Supervision

7.5.1 Waste Impact Assessment

The Company refers to domestic and international studies on environmental impacts and uses each stage of the product life cycle, including raw material acquisition, production and manufacturing, sales and distribution, product use, and waste disposal, as the basis for analysis. It identifies the types of waste generated from the organization's operating activities and the upstream and downstream segments of the value chain, and assesses their potential impacts on the environment and society as the basis for formulating waste management systems and related management measures.

Waste generated from the Company's operations includes hazardous industrial waste and non-hazardous industrial waste. The main types include general domestic waste from offices, scrapped defective products, waste plastics, waste hardware, and recyclable and reusable non-hazardous industrial waste generated from upstream activities, such as imported raw materials, including waste cartons, packaging wood boards, and plastics. They also include hazardous industrial waste generated from production processes. In response to the potential impacts of different types of waste, the Company formulates corresponding management and treatment measures, and the waste management unit regularly supervises implementation status and effectiveness to reduce negative impacts on the internal and external environment of the organization.

In 2025, the Company recorded zero material waste spills, nor did it have any records of penalties imposed by competent authorities for violations of relevant regulations. The Company will continue to implement waste management and risk control operations to ensure that its operations comply with relevant regulatory requirements and support the promotion of sustainable development management goals.

7.5.2 Waste Management

Based on the needs of its production sites and regulatory requirements, the Company has established a waste management policy under the "Environmental Management System (EMS) Documentation", which is updated annually in accordance with relevant regulations. The Company has designated responsible units to control, dispose of, and report industrial waste generated from its operations. Waste treatment operations are carried out in accordance with the relevant waste regulations at each site, and final disposal is conducted using the prescribed methods. For hazardous industrial waste, the Company records the types and quantities of such waste and tracks its subsequent flow. The amount of waste generated is managed through production capacity estimates combined with actual measurements.

As hazardous industrial waste cannot be disposed of by the Company due to in-factory technical limitations or regulatory requirements, it is entrusted to qualified external service providers for removal and disposal. For waste treated by external service providers, after obtaining the documents issued by the external waste removal provider, the Company verifies their consistency with the weights measured in the factory. It also follows the tracking system required by the local government to ensure that the waste removal and treatment providers dispose of industrial waste in accordance with the Company's requirements. Waste management is based on the principle of reducing environmental impact. All types of industrial waste, whether hazardous or non-hazardous, are entrusted to qualified treatment providers for safe disposal in accordance with environmental regulations. Final treatment methods include incineration or other methods that comply with local regulations. Recyclable or reusable waste is sent to qualified recycling units for recycling, while general domestic waste is transported to permitted incineration factories for treatment.

In 2025, the Company's total waste weight was 916.2138 tons,

> a decrease of **1.56**% compared with 2024, achieving the reduction target.

Unit: tons

Indicator/Year	2023	2024	2025
Data Boundary	EAHZ and EAVN	Eastech and its subsidiaries (excluding ScS)	
Hazardous Waste	13.1030	32.7003	26.0340
Non-Hazardous Waste	987.4871	897.9883	890.1798
Total Waste Weight	1,000.5901	930.6886	916.2138
Waste Intensity (tons/NT$ million of revenue)	0.0940	0.0750	0.0830

Waste Reduction Management Policy

To continuously promote waste reduction and implement the circular economy, the Company has adopted various measures to achieve its reduction management targets, including working with local suppliers to provide diversified recycling services and introducing PCR materials which are recycled plastics. In 2025, the total amount of PCR materials used in shipped products reached 2,817,153.58 kilograms, accounting for 86.91% of total shipments. The packaging material recycling rate was 50.70% at the suppliers for Mainland China factory and 95% at the suppliers for Vietnam factory, effectively reducing waste generation and improving the resource recycling rate.

In response to the continued growth of the Company's operations, waste reduction targets are set based on the operating conditions of each factory:

Waste Reduction Targets

EAHZ

- Reduce the waste intensity of non-hazardous waste by 2% each year compared with the previous year.
- Reduce the waste intensity of hazardous waste by 1% each year compared with the previous year.

EAVN

- Reduce the waste intensity of non-hazardous waste by 1% each year compared with the previous year.
- Reduce the waste intensity of hazardous waste by 1% each year compared with the previous year.

7.6 Pollution Prevention and Control

7.6.1 Air Pollution Prevention and Control

The Company's factories in Mainland China and Vietnam regularly engage third-party testing institutions recognized under national standards to conduct exhaust gas testing at each emission outlet of the factories, in order to confirm that air pollutant emissions comply with or exceed the relevant requirements of local environmental regulations. The Company also continues to promote the management of manufacturing processes and pollution control equipment to reduce the environmental impact of air pollutant emissions.

EAHZ

Air pollutants generated by the Mainland China factory mainly come from manufacturing process activities, including dust and suspended particulates generated from wood processing, as well as exhaust gas generated from injection molding and spray painting operations at the injection molding factory. The above process exhaust gases are discharged after two-stage activated carbon adsorption. Testing results show that they comply with the relevant emission standards and constitute compliant emissions.

Note: Particulate matter emissions comply with the second-period Level 2 standard in Table 2 of the "Emission Limits of Air Pollutants of Guangdong Province" (DB44/27-2001). Emissions of benzene, non-methane hydrocarbons, total volatile organic compounds, and benzene series compounds comply with the emission limits in Table 1 of the "Integrated Emission Standard of Volatile Organic Compounds for Stationary Pollution Sources" (DB44/2367-2022).

To implement the environmental management system, the Mainland China factory completed two exhaust gas treatment facility optimization projects in 2025, covering the spray painting exhaust gas treatment facility at the woodworking factory and the plastic spray coating exhaust gas treatment facility. The original treatment process was upgraded from spraying plus UV photocatalysis to spraying plus two-stage activated carbon adsorption. By improving exhaust gas filtration efficiency, the Company ensures that all emission indicators continue to outperform environmental regulatory standards, effectively reducing the air pollutant load.

EAVN

Air pollutants from the Vietnam factory also mainly come from manufacturing process activities, including dust and suspended particulates generated from wood processing, nitrogen oxides (NOx), sulfur oxides (SOx), and carbon monoxide (CO) generated from circuit board soldering operations, as well as volatile organic compounds (VOCs), such as toluene, generated from the coating process. To effectively track and control air pollutant emissions within the factory, the Company has installed corresponding pollution control equipment and conducts regular testing as required, strictly complying with the relevant provisions of Vietnam's Law on Environmental Protection.

Note: Emission standards comply with "Vietnam QCVN 19:2009/BTNMT National Technical Regulation", which applies to industrial dust and hazardous substances and requires testing once every three months. Volatile organic compound emissions comply with "PD CEN/TS 13649:2014", with testing conducted twice per year.

7.6.2 Ozone Depleting Substances Inventory

The Company strictly complies with the environmental regulations of its operating locations in managing gas emissions. All gases are properly treated by in-factory treatment facilities before discharge to ensure that emission quality complies with relevant regulations and standards. In addition, the Company does not use or emit any ozone-depleting substances (ODS), demonstrating its strong commitment to environmental protection and sustainable development.

08

Friendly Workplace and Social Engagement

8.1 Human Rights, Equality, and Diversity

To implement sustainable operations and fulfill its commitment to the value of talent, the Company is committed to building a workplace environment that protects human rights, respects dignity, and complies with international standards. Based on the Responsible Business Alliance Code of Conduct (RBA), and in accordance with international human rights conventions and standards, including the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the UN Guiding Principles on Business and Human Rights, and the International Labour Organization (ILO), the Company has established its human rights policy. The Company strictly prohibits any infringement or violation of human rights and clearly states that all employees shall be treated and respected with justice and fairness. At the same time, in labor management and human rights protection, the Company has established a series of high-standard implementation guidelines to ensure that the rights and interests of all employees are protected to the highest standards throughout its operations.

The Company adopts a zero-tolerance approach toward conduct that violates human rights. Upholding the principles of fair and transparent governance, the Company safeguards employees' human rights through rigorous management processes and codes of conduct, creating a workplace environment of equality and respect.

The main human rights principles are as follows:

- Prohibition of Forced Labor and Working Hour Control
- Prohibition of Child Labor and Protection of Minors
- Anti-Gender Discrimination and Harassment
- Protection of and Respect for Freedom of Assembly and Association
- Protection of Complaint Channels
- Protection of Equality in Wages and Benefits

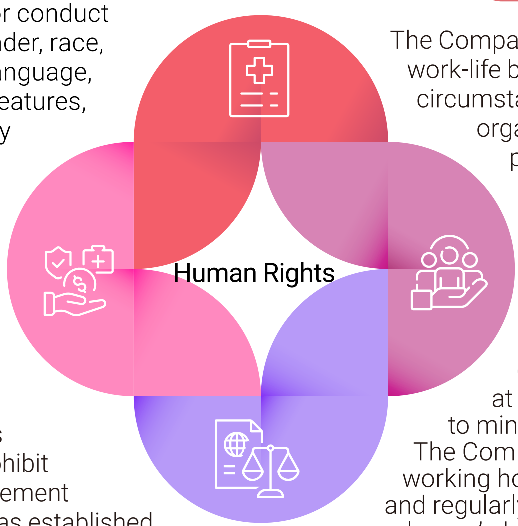
Human Rights Governance Structure

The highest oversight body for the Company's human rights governance is the Board of Directors. The Sustainable Development Committee is responsible for reviewing and regularly reporting on human rights management practices and implementation results to the Board of Directors. The Sustainability Office is the responsible unit for implementing the human rights policy. Together with the Human Resources Department under the CPOS Division, it coordinates relevant policy formulation, risk assessment, and grievance channel management to ensure compliance with local labor regulations and international human rights standards. The Company's human rights policy has been submitted to the Board of Directors and announced on the Company's Website. Its scope covers all operating sites worldwide, ensuring compliance with labor and gender equality in employment-related regulations in each operating location. The Company has established measures related to human rights protection, labor policies, and implementation, and requires value chain partners, including suppliers, outsourcing partners, contractors, and customers, to comply with the same standards.

The Company's human rights policy is described as follows:

Diversity, Inclusion and Equal Opportunity

The Company does not engage in any language, attitude, or conduct that results in differential treatment based on personal gender, race, socioeconomic status, age, marital status, family status, language, religion, political affiliation, nationality, appearance, facial features, physical or mental disability, or other factors. The Company ensures that employment, compensation and benefits, training, and promotion opportunities are fair, impartial, and compliant with laws and regulations. It also provides effective and appropriate grievance channels and is committed to creating a friendly workplace that is equal and free from discrimination and harassment.



Respecting Workplace Human Rights

The Company complies with labor regulations, prohibits forced labor and the use of child labor, and does not prohibit the establishment of labor unions. It holds labor-management meetings from time to time, protects labor rights, and has established smooth platforms and channels for labor-management consultation and communication.

Helping Employees Maintain Physical and Mental Health and Work-Life Balance

The Company strengthens care for employees and values their work-life balance and physical and mental health. Depending on local circumstances, each site provides relevant health examinations and organizes group health activities. The Mainland China factory provides tuition subsidies for employees' children attending nursery schools, helping employees address childcare needs so that they can work with peace of mind.

Providing a Safe and Healthy Work Environment

Occupational safety and health management departments at each location supervise and improve the work environment to minimize occupational accident risks and hazardous factors. The Company also establishes and implements lawful and reasonable working hour management plans and rules to avoid overtime work and regularly monitors and manages employee attendance to protect employees' physical and mental health.

Human Rights Protection Practices

1. Regulations Compliance Awareness and Onboarding Training

The Company provides onboarding training for employees, covering factory rules, safety rules, environmental protection, and awareness of the 6S principles, namely sort, set in order, shine, standardize, sustain, and safety. It also regularly provides professional training to improve employees' individual capabilities and overall competencies. The Mainland China and Vietnam factories regularly provide training on RBA principles and standards to new employees during onboarding training.

2. Employee Grievance and Sexual Harassment Redress Mechanism

To provide employees and job applicants with a work and service environment free from sexual harassment, each factory or office establishes relevant systems and handling procedures in accordance with local regulations and culture. The Human Resources Department serves as the responsible contact unit and adopts appropriate awareness, prevention, correction, disciplinary, and handling measures to protect the rights, interests, and privacy of the parties involved. If employees encounter such incidents in the workplace, they may file a grievance directly with the responsible contact person of the Human Resources Department at each location.

Human Rights Due Diligence

The Company is committed to protecting employees' human rights and launched human rights due diligence in 2026. With reference to the EU Corporate Sustainability Due Diligence Directive and the OECD Due Diligence Guidance for Responsible Business Conduct, the Company established human rights due diligence procedures and identified eight human rights management issues, including anti-discrimination, equality and diversity, protection of labor conditions, freedom of association, violence and inhumane treatment, human trafficking, child labor/minor workers, freedom of expression and grievance channels, and privacy and personal data protection.

Based on the above human rights issues, the Company distributed questionnaires to employees to identify the likelihood of occurrence and degree of impact, and produced a risk matrix as the basis for ranking material human rights issues. It also proposed corresponding specific mitigation and remediation measures to reduce the impacts and effects of human rights risks. The scope of the Company's 2026 human rights due diligence covered employees of its Taiwan subsidiaries. The material human rights risk issues identified included discrimination, equality and diversity, privacy and personal data protection, and violence and inhumane treatment.

Human Rights Due Diligence Process

1 Human Rights Issue Identification

The Company compiles international human rights-related standards and, based on industry characteristics, issues of concern to benchmark companies in the same industry, and human rights issues related to stakeholders, establishes human rights risk issues applicable to the Company.

2 Risk Assessment and Impact Identification

Stakeholders assess the likelihood of occurrence and degree of impact for each human rights issue through questionnaires, categorized as high, medium, or low. The Company identifies risk levels and impact levels, and ranks material human rights issues accordingly.

3 Adoption of Mitigation and Remediation Measures

Based on the investigation results, establish and propose mitigation and remedial measures to compensate for and rectify relevant risks, effectively reducing the impact and consequences of human rights risks.

4 Continuous Follow-up, Improvement, and Communication

Through regular human rights due diligence and employee opinion surveys, the Company ensures the effectiveness of management measures, thereby detecting and preventing potential human rights risks and implementing follow-up improvements for remediation measures. At the same time, the Company provides transparent information disclosure, communication, and grievance mechanisms, and incorporates human rights issues into its management thinking.

Human Rights Due Diligence Results

According to the survey results, human rights issues of high concern to employees included equality and diversity, privacy and personal data protection, and the prevention of workplace bullying. This reflects employees' strong emphasis on the protection of individual rights and interests. The Company has established comprehensive mitigation and remediation mechanisms and continues to implement corresponding specific actions. In 2025, the Company had no incidents involving the following material human rights issues.

Material Human Rights Issues	Issue Description	Mitigation Measures	Remediation Measures
Anti-Discrimination, Equality, and Diversity	The Company ensures that employees are not treated less favorably due to personal characteristics or backgrounds.	1. Formulate sexual harassment prevention measures and grievance and disciplinary rules. 2. Post announcements and slogans to promote "No Sexual Harassment". 3. Promote anti-discrimination regulations and prevention documents through onboarding training and internal website platforms. 4. Employee wages and promotion opportunities are not affected by gender factors. 5. Promote a Diversity, Equity, and Inclusion (DEI) workplace. In addition to Group employees comprising talent from eight countries, the Taiwan subsidiaries have also provided Vietnamese students with opportunities to participate in company projects and internship programs in recent years, implementing multicultural integration.	1. If any violation of relevant regulations occurs, the Company will immediately initiate an investigation procedure. If the violation is verified, appropriate action will be taken in accordance with internal rules, such as job adjustment, demerit, termination of the labor contract, or inclusion as a basis for performance evaluation and reward distribution. Necessary corrective and follow-up measures will also be taken. 2. Establish diverse reporting channels with anonymity protection mechanisms, and set up dedicated counseling and care contact persons. When necessary, the Company proactively refers employees to external professional consultants, psychological counseling, or medical institutions to provide relevant assistance and remedies.
Privacy and Personal Data Protection	Protect employee privacy in accordance with the law and give it proper attention, while prohibiting improper data collection or personal data leakage.	1.The Group's privacy policy has been established. 2. Conduct personal data protection awareness activities and training from time to time. 3. Conduct regular social engineering drills. 4. Comply with personal data protection-related regulations in each country where the Company operates, and require all employees to sign confidentiality agreements.	1. Employees who do not meet the passing standards for personal data protection training and social engineering drills will be required to complete retraining and retesting; the results will also be included as a basis for individual performance evaluation and job grade promotion assessment. 2. Employees who violate confidentiality agreements in serious circumstances will have their labor contracts terminated and will bear liability for damages in accordance with the agreements.
Violence and Inhumane Treatment	Whether bullying or other forms of violence exist in the work environment.	1. Establish guidelines on unlawful workplace infringement. 2. Include the topic in onboarding training and conduct awareness activities from time to time. 3. Make announcements through electronic bulletin boards.	The "Employee Handbook" clearly sets out employee codes of conduct and includes workplace violence as a key disciplinary item. If any violation of relevant regulations occurs, appropriate action will be taken in accordance with internal rules, such as demerit or termination of the labor contract.

Employee Satisfaction Survey

The 2025 employee satisfaction survey covered four major dimensions: organizational optimization, management and systems, career development, and work environment. A total of 2,607 questionnaires were distributed, with a response rate of 94.2%. The survey results showed an average overall satisfaction score of 3.85 out of 5, and 70% of the questionnaires, or 1,722 responses, had scores of 3.5 or above, indicating that most employees showed considerable recognition of the Company's direction of growth. After compiling the feedback, the Company was able to more clearly understand the aspects valued by employees and set out future improvement directions, enabling employees and the Company to grow and prosper together.

2025 Employee Satisfaction Survey

Survey Dimensions	Average Score	Summary of Key Employee Feedback	Future Improvement Directions
Organizational Optimization	3.88	Concerns about whether supervisors can objectively evaluate individual performance	➤ Continue optimizing the promotion system to enhance employees' sense of being valued and treated fairly. ➤ Accelerate the identification and promotion of outstanding employees through matrix-based organizational redesign.
Management and Systems	3.70	Concerns about how systems can support work execution and efficiency improvement	➤ Digitize the job description system to strengthen the efficiency of work arrangements and manpower deployment. ➤ Adopt multi-dimensional cross-performance evaluations to improve the precision of synergy in interdepartmental collaboration.
Career Development	4.10	Expectation that the Company will continue to invest resources to promote personal growth and capability enhancement	➤ Continue promoting the advancement of organizational AI capabilities and strengthen investment in training related to AI application. ➤ Establish annual training plans for senior executives and successors to systematically support the development of key talent.
Work Environment	3.81	Expectation for improvement in the work environment and employee cafeteria quality	➤ Employee cafeteria: Evaluate and improve group meal service providers to enhance meal quality. ➤ Factories and offices: Introduce environmentally friendly materials in the new Mainland China factory to improve the overall work atmosphere.

Workplace Equality and Diversity

Nationality Diversity

As of the end of 2025, the Company had employees from as many as eight countries/regions. Exchanges among diverse cultures and professional backgrounds have jointly shaped an inclusive and continuously growing workplace environment.

Gender Equality

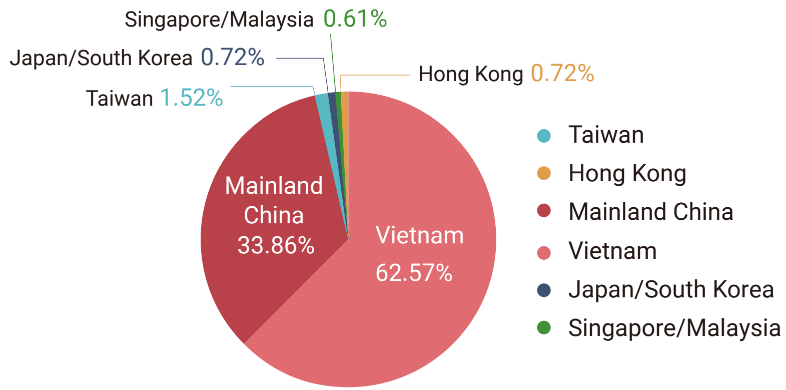
In 2025, female employees accounted for an average of 57.45% of total employees, female managers accounted for 31.28%, and the Board of Directors also included female members. Diverse gender participation in decision-making at all levels brings positive interaction and inclusive growth to the organization, implementing the core values of gender equality and sustainable development.

Right Person in the Right Position

Based on fairness and respect, employee compensation is not affected by age, gender, race, or other factors, but is determined according to each individual's professional background, capability performance, and job responsibilities, providing corresponding recognition and rewards.

Global Employee Nationality Diversity Distribution

2025 Global Employee Distribution by Country/Region



Global Employee Category Diversity Ratio

Item/Gender		Age	Number of Employees	Percentage
Physical and Mental Disabilities	Male	Under 30	2	72.73%
		31-50	4	
		51 and above	2	
	Female	Under 30	0	27.27%
		31-50	3	
		51 and above	0	
Indigenous peoples	Male	Under 30	0	0. 00%
		31-50	0	
		51 and above	0	
	Female	Under 30	0	0. 00%
		31-50	0	
		51 and above	0	

Note 1: Employee diversity refers to the Company's respects and accepts employees from diverse backgrounds, including different nationalities, ethnicities, and genders, and creates an inclusive and mutually respectful workplace environment.

Note 2: Indigenous peoples refer to the Indigenous peoples of Taiwan, including the 16 groups of Amis, Atayal, Paiwan, Bunun, Pinuyumayan, Rukai, Cou, Saisiyat, Yami, Thao, Kavalan, Truku, Sakizaya, Sediq, Hla'alua, and Kanakanavu.

Item/Gender		Age	Number of Employees	Percentage
Nationality Distribution (All Ages)	Taiwan	Male	22	55.00%
		Female	18	45.00%
	Hong Kong	Male	9	47.37%
		Female	10	52.63%
	Mainland China	Male	511	57.22%
		Female	382	42.78%
	Vietnam	Male	547	33.15%
		Female	1,103	66.85%
	South Korea	Male	11	100.00%
		Female	0	0.00%
	Malaysia	Male	10	90.91%
		Female	1	9.09%
	Japan	Male	8	100.00%
		Female	0	0.00%
	Singapore	Male	4	80.00%
		Female	1	20.00%

8.2 Workforce Structure

8.2.1 Human Resources Management

Employment Policy and Commitment

"People-oriented" is the core driving force behind the Company's pursuit of sustainable development. With an open and inclusive attitude, the Company attracts diverse talent from around the world and establishes a work environment that supports fair competition and inclusion. In cross-border team collaboration, the inspiration generated by different cultures enriches our innovation momentum, enabling our services and products to consider both a global perspective and local needs. At the same time, the Company optimizes the workplace environment and employee well-being according to local conditions, fulfills its social responsibilities, and deepens the foundation for corporate sustainable development.

8.2.2 Talent Recruitment

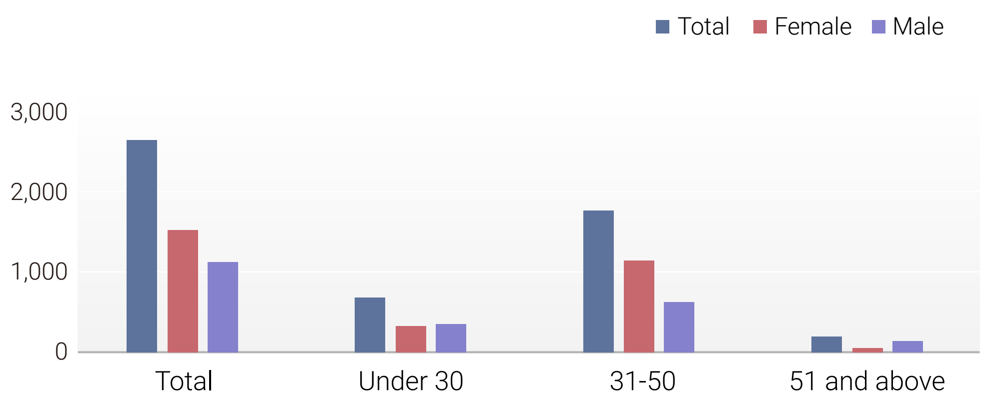
Talent is not only an asset, but also the driving force behind the Company's sustainable growth. We are committed to creating a workplace environment that supports growth and healthy competition, transforming employees' professional knowledge and practical experience into substantive competitiveness. Through rigorous evaluation mechanisms, clear career paths, and diverse compensation and benefits policies, the Company has built a lawful and high-quality management system, enabling every employee to move forward alongside the Company on a stable foundation.

In building diverse teams, the Company implements the principles of equal recruitment and gender equality. Female employees account for a significant proportion of the organization and, together with other employees, receive stable career development opportunities under a transparent and fair system. The Company encourages talent with different backgrounds, nationalities, and beliefs to engage in cross-disciplinary exchange. Through an open recruitment mechanism, professionals from all backgrounds are able to contribute their strengths on an equal basis and jointly maximize the Company's diverse value.

Workforce Structure

As of December 31, 2025, the Group had a total of 2,637 full-time employees, a decrease of 34 employees compared with 2024; there were also 952 non-employee workers. Among full-time employees, 1,122 were male, accounting for 42.55%, and 1,515 were female, accounting for 57.45%. Employees with more than 20 years of service accounted for 5.4%, those with 10–20 years of service accounted for 11.07%, and those with less than 10 years of service accounted for 83.49%.

Workforce Age Distribution Structure in 2025



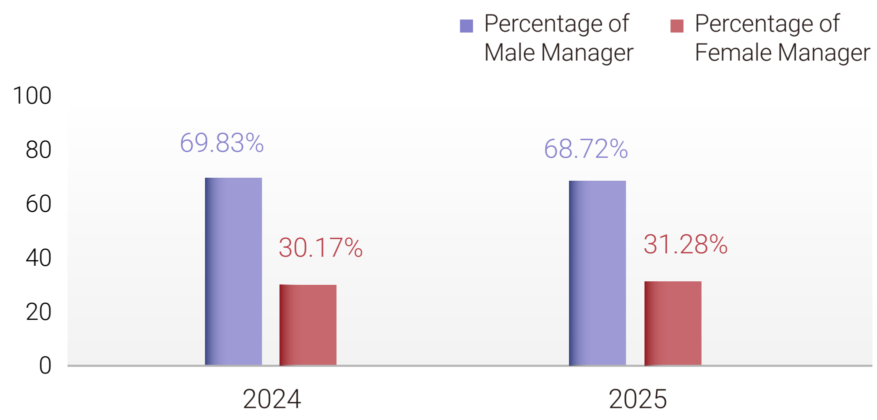
Note: Non-employee workers include labor contractors, outsourced vendors, on-site vendors, dispatched workers, security personnel, cleaning personnel, drivers, cafeteria staff, and others.

Employee Age/Gender Structure

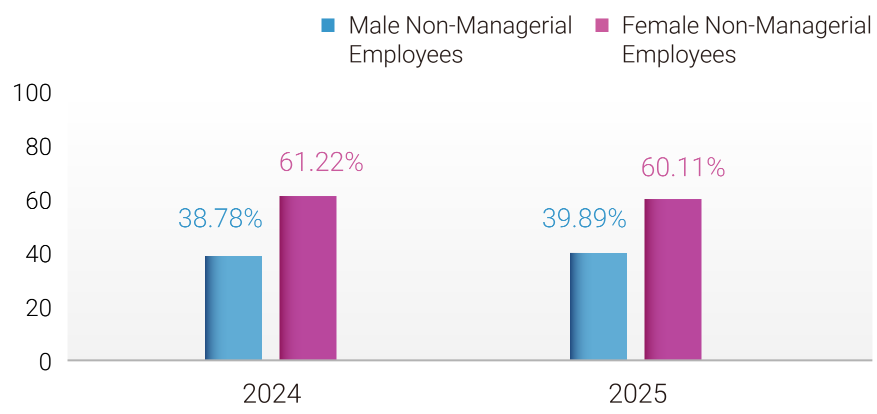
Item		2024		2025	
		Number of Employees	Percentage	Number of Employees	Percentage
Male	Under 30	357	13.37%	353	13.39%
	31-50	622	23.29%	630	23.89%
	51 and above	132	4.94%	139	5.27%
	Subtotal	1,111	41.59%	1,122	42.55%
Female	Under 30	371	13.89%	329	12.48%
	31-50	1,161	43.47%	1,134	43.00%
	51 and above	28	1.05%	52	1.97%
	Subtotal	1,560	58.41%	1,515	57.45%
Total		2,671	100%	2,637	100%

In 2025, the Group's workforce by job category consisted of 1,198 managerial and staff-level employees and 1,439 regular workers, totaling 2,637 employees. Among them, 243 employees held managerial positions, an increase of 1 person compared with 2024. There were 167 male managers, accounting for 68.72%. There were 76 female managers, accounting for 31.28%, an increase of 1.11% compared with the previous year. The employee distribution by job category for the past two years is as follows:

2024-2025 Gender Ratio of Managerial Positions



2024-2025 Gender Ratio of Non-Managerial Positions



Managerial and Non-Managerial Structure

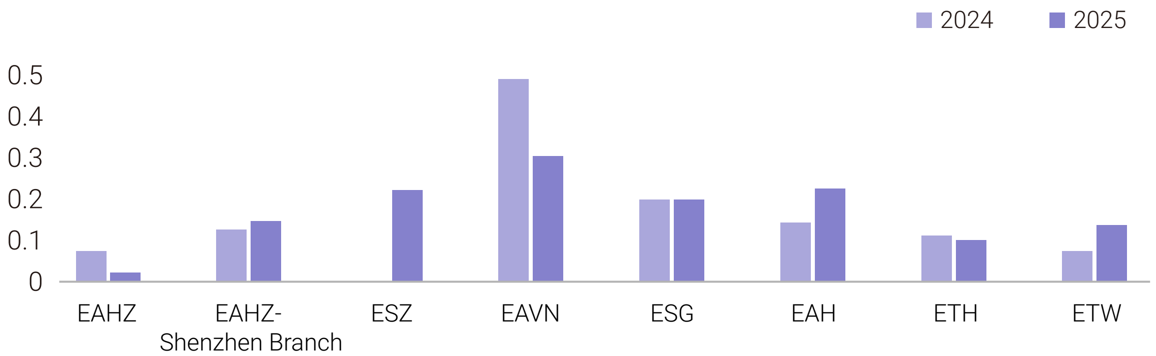
Item			2024		2025	
			Number of Employees	Percentage	Number of Employees	Percentage
Managers (section chief level and above)	Male	Under 30	1	0.04%	3	0.11%
		31-50	109	4.08%	107	4.06%
		51 and above	59	2.21%	57	2.16%
		Subtotal	169	69.83%	167	68.72%
	Female	Under 30	3	0.11%	4	0.15%
		31-50	59	2.21%	61	2.31%
		51 and above	11	0.45%	11	0.46%
		Subtotal	73	30.17%	76	31.28%
	Subtotal (% of total employees)		242	9.06%	243	9.22%
Non-Managerial Employees	Male	Under 30	356	13.33%	350	13.27%
		31-50	513	19.21%	523	19.83%
		51 and above	73	2.73%	82	3.11%
		Subtotal	942	38.78%	955	39.89%
	Female	Under 30	368	13.78%	325	12.32%
		31-50	1,102	41.26%	1,073	40.69%
		51 and above	17	0.64%	41	1.55%
		Subtotal	1,487	61.22%	1,439	60.11%
	Subtotal (% of total employees)		2,429	90.94%	2,394	90.78%
Total			2,671	100%	2,637	100%

Employee Turnover: New Hire and Turnover Rates

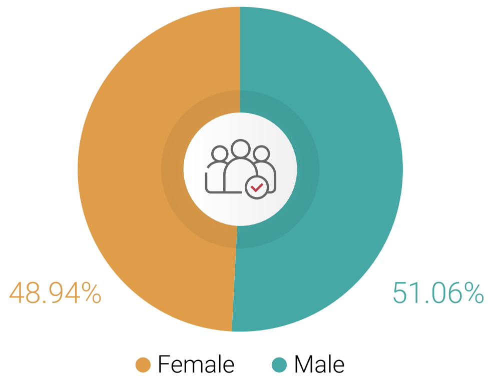
New Hire Rate

In 2025, the Group had a total of 564 new hires, of whom 288 were male, accounting for 51.06%, and 276 were female, accounting for 48.94%. The number of employees by gender remained balanced. The distribution by gender and age structure is shown in the table below:

Distribution of New Hires, 2024–2025



2025 Gender Distribution of New Hires



New Hire Rates for the Past Two Years

Item	2024				2025			
	Male		Female		Male		Female	
	Number of Employees	New Hire Rate %	Number of Employees	New Hire Rate %	Number of Employees	New Hire Rate %	Number of Employees	New Hire Rate %
Under 30	214	8.01%	195	7.30%	165	6.26%	110	4.17%
31-50	145	5.43%	307	11.49%	112	4.25%	156	5.92%
51 and above	8	0.30%	2	0.07%	11	0.42%	10	0.38%
Total	367	13.74%	504	18.87%	288	10.92%	276	10.47%
Gender Ratio of New Hires	42.14%		57.86%		51.06%		48.94%	
Total New Hires Rate	32.61%				21.39%			

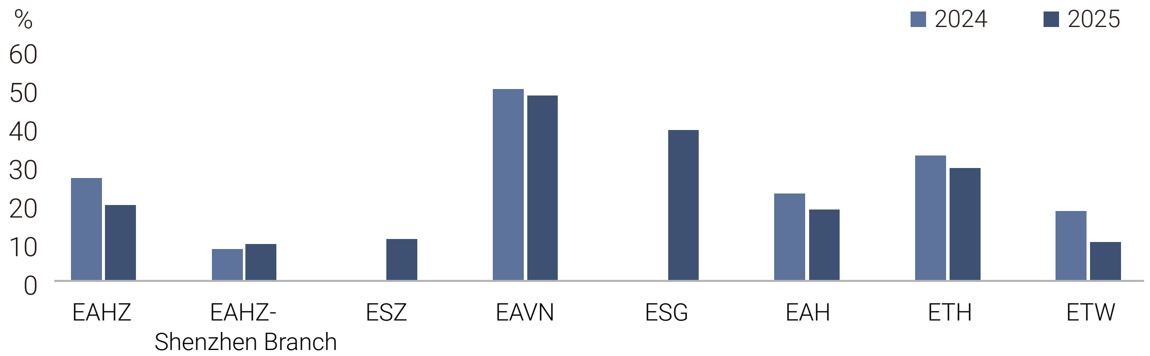
Note 1: New hires refer to employees who joined the Company in 2025 and remained employed as of the end of the year. Employees who joined and subsequently resigned during 2025 are not included as new hires.

Note 2: New hire rate (%) = number of new hires/total headcount at year-end; gender ratio of new hires (%) = number of new hires by gender/total number of new hires.

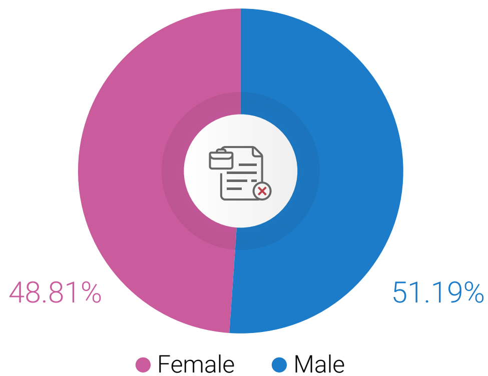
Employee Turnover Rate

In 2025, the Group had a total of 1,008 employee departures, including 485 employees under the age of 30, 482 employees aged 31 to 50, and 41 employees aged 51 and above. The overall turnover rate was 24.57%, representing a significant decrease of 8.51% compared with 2024, indicating that the Company's measures for retaining key talent have produced substantial results. From the perspective of gender structure, the turnover rate of female employees in 2025 decreased by 3.04% compared with 2024, indicating that family-friendly measures and a gender-diverse workplace environment have had a positive impact on the retention of female employees. The age/gender structure of departing employees for the past two years is shown in the table below.

Distribution of Employee Turnover, 2024–2025



2025 Gender Distribution of Employee Turnover



Employee Turnover Rate for the Past Two Years

Item	2024				2025			
	Male		Female		Male		Female	
	Number of Employees	Turnover rate %	Number of Employees	Turnover rate %	Number of Employees	Turnover rate %	Number of Employees	Turnover rate %
Under 30	255	7.81%	233	7.14%	287	7.00%	198	4.83%
31–50	28	0.86%	23	0.70%	194	4.73%	288	7.02%
51 and above	237	7.26%	304	9.31%	35	0.85%	6	0.15%
Total	520	15.93%	560	17.16%	516	12.58%	492	11.99%
Employee Turnover Rate by Gender	48.15%		51.85%		51.19%		48.81%	
Total Turnover Rate	33.09%				24.57%			

Note 1: The turnover ratio is calculated based on the departure date in the current year, regardless of the employee's date of hire. Employees who joined and subsequently resigned during 2025 are not included as new hires.

Note 2: Turnover rate (%) = number of departures/ (headcount at the beginning of the period + number of new hires); gender ratio of departing employees (%) = number of departures by gender/total number of departures.

Talent Cultivation and Development

The Company values employees' long-term career development and professional growth. Through a comprehensive training and development mechanism, it provides clear career planning and skills training courses from the time employees join the Company and encourages employees to continue learning and improving through diverse channels. This stimulates a positive cycle of proactive learning and self-growth, supporting the Company's steady progress toward sustainable operations. In 2025, the total hours of employee education and training courses reached 7,802.5 hours, with a total of 4,859 participants in education and training. Details of the main course content are shown in the table below.

Talent Cultivation Training Courses

Training	Participants	Coverage
Internal general training	New hires, managers and employees of all relevant departments	Coverage includes onboarding training, anti-corruption legal training, environmental safety training, information security training, and other topics
Professional training	Managers and employees of all relevant departments	Coverage includes ESG sustainability training programs, AI professional literacy development, audit professional enhancement programs, job-specific professional enhancement programs, and other topics

8.2.3 Labor-Management Relations

Communication Channels

To promote deeper mutual understanding and mutually beneficial cooperation between labor and management, the Company takes integrity as its core value and implements diversified communication mechanisms. In addition to establishing smooth communication channels to promptly address employee concerns and ensure that employees can fully express their opinions, the Company also respects the freedom of assembly and association of labor unions. The Taiwan subsidiaries have established labor-management meetings in accordance with the"Labor Standards Act"and the"Regulations for Implementing Labor-Management Meetings". The subsidiaries in Mainland China and Vietnam have established labor unions in accordance with local regulations, and enhance the transparency of labor-management dialogue and organizational communication through regular labor-management meetings and union activities, thereby maintaining positive and sound labor-management relations. In addition to implementing the statutory social insurance system required by the government, the labor union of the Vietnam subsidiary provides additional welfare support in the form of consolation payments, including employee birthday gifts, wedding gifts, maternity gifts, funeral allowances, and hospitalization subsidies. Through substantive welfare support, the Company has established a stable and positive employee care mechanism. The Company highly respects each employee's autonomy, safeguards the legally granted freedom of assembly and association, and ensures that employees can fully express their opinions, creating a diverse and inclusive environment for labor-management harmony.

Name of Communication Organization	Labor Representative	Management Representative
ETW Labor-Management Meeting	2 persons	2 persons
EAHZ Labor Union	7 persons	0 persons
EAVN Labor Union	11 persons	0 persons

8.3 Compensation and Benefits

8.3.1 Fair and Competitive Compensation

The Company has established a comprehensive compensation system. Salaries and related bonuses are reasonably determined in accordance with internal rules, and bonus allocation comprehensively considers the Company's annual operating performance, employees' years of service, and performance results, thereby encouraging employees to continue contributing their expertise and grow together with the Company. New employees are recruited under the same conditions, and there are no differences in starting salaries or salary adjustments based on gender. However, due to individual factors such as job category and recognized years of service, the overall ratios may differ slightly between genders.

The Company's compensation system is not only above the minimum statutory wage levels in each location, but also does not differ based on gender. **Relevant information is shown in the table below:**

Category	EAHZ			EAVN		
	Female	Male	Female-to-Male Ratio	Female	Male	Female-to-Male Ratio
Ratio of Minimum Base Salary to Statutory Minimum Wage	1	1	1:1	1	1.08	0.99:1
Ratio of Average Salary of the Lowest Job Grade to Statutory Minimum Wage	1.32	1.32	1.01:1	1.18	1.21	0.98:1

Note: The above entry-level employees refer to entry-level operators at the Mainland China and Vietnam factories. Minimum base salary refers to the base salary excluding any allowances, while the average salary of the lowest job grade refers to the total salary including various allowances, excluding overtime pay. For the Mainland China factory, pursuant to the Guangdong Provincial Government's announcement "Yue Fu Han [2025] No. 23", the Category III minimum basic wage is RMB 1,850. For the Vietnam factory, pursuant to Resolution No. 202/2025/QH15, the minimum basic wage for Region II (industrial zones) is VND 4,410,000.

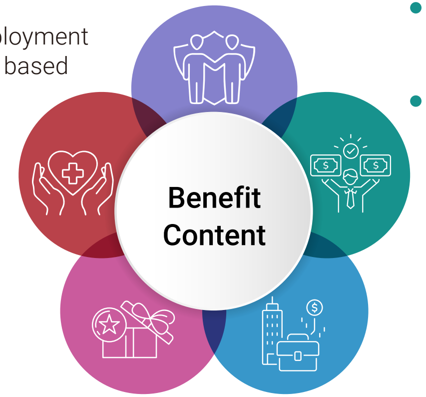
8.3.2 Comprehensive Benefits Measures

Employee Benefits

Human resources are the Company's most important asset. To create a secure and stable work environment, the Company provides diversified employee benefits, subsidies, retirement systems, and related arrangements in accordance with laws and regulations, and at standards that exceed statutory requirements. The implementation status of relevant systems, as well as labor-management agreements and measures for protecting employee rights and interests, are described as follows:

Statutory Insurance and Group Insurance

Each operating site enrolls employees in required social insurance, employment insurance, and health insurance in accordance with the law. In addition, based on employees' job attributes and actual needs in each location, the Group provides additional group insurance, with coverage including life insurance, accident insurance, hospitalization, outpatient treatment, surgery, and other items.



Health Care

- The factories in Mainland China and Vietnam have both established breastfeeding/lactation rooms for employees in need.
- The Vietnam factory has designated on-site nursing personnel to assist employees with daily health care and basic health management.
- For employees in specific positions, health examinations are provided during and after their assignment based on the nature of their work to protect occupational health.

Bonuses and Subsidies

- In addition to year-end bonuses and performance bonuses, the Mainland China and Vietnam factories also provide attendance bonuses and maternity allowances.
- Employees may apply for subsidies for external courses based on job requirements.

Company Facilities and Related Resources

- Factories in Mainland China and Vietnam provide fixed-route shuttle services to improve the convenience and comfort of employees' commutes.
- The factories in Mainland China and Vietnam both have employee cafeterias that provide nutritionally balanced food services meeting hygiene standards.
- In addition, the Mainland China factory provides tuition subsidies for employees' children attending Xiu De Chinese-Anglo Kindergarten to support employees in balancing work and family care.

Annual/Festive Activities

- Each location organizes annual celebration dinners and departmental gatherings, and provides festival cash gifts or gifts during major festivals.
- Travel activities are organized or subsidies are provided from time to time.

Retirement Benefits

The Company's employees are all covered by defined contribution retirement plans. For defined contribution retirement plans, the required contribution amounts are recognized as expenses for the year during which employees provide services.

The number of employees applying for retirement in the past two years: 28 employees applied for retirement in 2024, and 13 employees applied for retirement in 2025.

The Taiwan subsidiary

Has established retirement systems in accordance with the Labor Standards Act and relevant regulations, adopting the new labor pension system under which pension contributions are made to individual pension accounts.

Each operating site

Complies with the relevant local retirement pension/old-age pension systems and contributes the statutory retirement pension/old-age pension amounts to designated accounts to protect employees' future retirement life.

The Hong Kong subsidiaries

In accordance with the Mandatory Provident Fund scheme in Hong Kong, the Hong Kong subsidiaries have established a defined contribution Mandatory Provident Fund scheme for Hong Kong employees. Contributions are required after employees provide services and become eligible for provident fund benefits, and are recognized as expenses.

The Mainland China subsidiaries

In accordance with the relevant old-age insurance system of the People's Republic of China, make monthly old-age insurance contributions to the dedicated institution designated by the local government based on a certain percentage of employees' salaries.

The ESZ/EAHZ subsidiaries

Make monthly contributions based on each individual's salary base in accordance with the Social Insurance Law of the People's Republic of China.

The Vietnam subsidiary

Follows the retirement system prescribed by the Vietnamese government and contributes pensions based on the statutory contribution amount calculated from employees' wages. Pensions for all active and retired employees are centrally arranged by the local government.

Contribution Percentages by Location

	Taiwan (New Labor Pension System)	Hong Kong (Mandatory Provident Fund, MPF)	Mainland China (Social Insurance - Pension)	Vietnam (Social Insurance - Pension)
Employer Contributions	6%	5%	16~17%	14%

8.3.3 Family-Friendly Workplace for Parenting

The Company values employees' needs at different life stages and actively establishes workplace measures that support marriage, childbirth, and family care. In accordance with relevant regulations, the Company provides parental leave without pay arrangements and has leave systems that include maternity leave, paternity/prenatal checkup leave, and pregnancy bed rest leave, helping employees balance work and family responsibilities.

To consider the challenges employees face in raising children, the Company provides relevant support mechanisms based on the needs of different factories, such as maternity allowances and flexible working hours. Warm and welcoming breastfeeding/lactation rooms are also available at the Mainland China and Vietnam factories, allowing employees to work without worries. In addition, the Mainland China factory provides tuition subsidies for employees' children attending kindergarten to reduce the burden of caring for young children and help employees balance work and family responsibilities. In 2025, a total of 53 employees' children applied for tuition subsidies for Xiu De Chinese-Anglo Kindergarten, with total subsidies of approximately NT$388,367. The average subsidy per person per semester was approximately NT$7,328, and the maximum subsidy amount was approximately NT$8,703.

Parental Leave Status

In accordance with Taiwan's "Gender Equality in Employment Act", Taiwan employees who have been employed for at least one year may apply for parental leave without pay before their children reach the age of three, for a maximum period of two years. No employees applied for parental leave without pay in 2025 or 2024.

Lactation Room

Kindergarten

8.4 Workplace Safety

8.4.1 Occupational Safety and Health Management

The Company values employees' health and workplace safety. Since 2025, it has implemented the ISO 45001 Occupational Health and Safety Management System. Through management mechanisms such as engineering controls, administrative controls, and personal protective measures, the Company systematically identifies and reduces occupational safety and health risks to prevent and reduce the occurrence of occupational accidents. The subsidiaries in Mainland China and Vietnam obtained ISO 45001 certification in 2025, and the related management operations have been fully incorporated into systematic operations.

In addition, in accordance with the risk-based thinking and PDCA management cycle of ISO 45001, the Company has established a comprehensive Occupational Health and Safety Management System (OHSMS), and continues to strengthen its risk management and internal improvement mechanisms to maintain a stable and consistent level of safety and health management.

I. Management System Framework

1. Leadership and Responsibility System: Senior management ensures the effective operation of the system by formulating occupational health and safety policies, allocating resources, and establishing accountability mechanisms. Management is committed to promoting full employee participation through regular safety committee meetings.
2. Organizational Context and Risk Control: The Company identifies internal and external contextual factors, such as laws and regulations and supply chain risks, as well as stakeholder needs. It establishes a hazard identification matrix covering physical and chemical risks, such as mechanical injuries and chemical exposure.
3. Employee Participation and Consultation Mechanism: Through multilingual communication platforms, anonymous reporting channels, and labor-management consultation meetings, the Company protects employees' right to participate in safety-related decision-making. It also arranges annual safety training for all employees, covering emergency drills, occupational hazard protection, and other topics.

II. Operational Control and Compliance Assurance

1. Legal Compliance: The Company has established a legal compliance review mechanism for its global branches to ensure that working hour management, compensation, and benefits comply with local regulatory requirements.
2. Supply Chain and Outsourcing Management: The Company incorporates supplier safety qualification reviews into the procurement process, regulates contractor work permit systems, and strengthens on-site supervision of high-risk activities such as hot work, work at height, and machinery operation.
3. Occupational Health Promotion: Each factory conducts health examinations in accordance with local regulations. The Mainland China factory conducts health examinations once a year in accordance with Article 22 of the Regulations on Occupational Health Management. The Vietnam factory conducts health examinations once a year in accordance with Article 21 of the Vietnam Law on Occupational Safety and Health. The Taiwan office conducts health examinations in accordance with Article 17 of the Regulations of Labor Health Protection: employees aged 65 and above undergo examinations once a year; employees aged 40 and above but under 65 undergo examinations once every three years; and employees under 40 undergo examinations once every five years.

III. Continuous Improvement Mechanism

1. Performance Monitoring and Audits: The Company monitors high-risk areas in real time through manual inspections and surveillance inspection systems.
2. Incident Response and Corrective Measures: The Company has established special emergency response plans for incidents such as chemical leaks and mechanical injuries.

IV. Key Points of Localized Implementation

1. Onboarding training courses at the Mainland China and Vietnam factories include explanations of the ISO 45001 standard, with a focus on communicating localized regulations in local languages, such as Vietnam's "Labor Code" and Mainland China's "Law on the Prevention and Control of Occupational Diseases".
2. The Company has deeply integrated occupational health and safety requirements into its business processes. During the year, no major disasters occurred, and the Company achieved its low-incident target. This represents a transition from "compliance-driven" to "value creation", laying a solid foundation for sustainable development.

8.4.2 Occupational Injuries and Occupational Diseases

With disaster prevention and hazard prevention as its core principles, the Company uses appropriate management tools, mature technologies, and available resources to integrate occupational safety and health issues related to operations within its factories, propose effective countermeasures, and continuously advance its occupational safety culture. The Company also strengthens protective management for operating personnel and invests resources to enhance the prevention of occupational diseases, with the aim of creating a zero-accident environment.

In 2025, there were a total of two employee occupational accidents, accounting for 0.08% of the total number of employees at the end of 2025. Both accidents involved slips and falls, occurring while walking on stairs and during unloading operations.

To strengthen employees' ability to identify and respond to fire risks, the Company conducts fire safety education, training, and awareness activities every year.

> In 2025, fire safety-related education and training recorded a total of **3,331** attendances and **3,699** person-hours. There were **zero** fire incidents in 2025.

Item	2024	2025
Number of employees involved in occupational accidents	3	2
Ratio of employees involved in occupational accidents (as a percentage of total employees at year-end)	0.11%	0.08%
Number of fire incidents	0	0
Number of fire-related casualties	0	0
Ratio of fire-related casualties (as a percentage of total employees at year-end)	0%	0%

8.5 Social Engagement

The Company pays close attention to community development in the locations where it operates. Based on actual local needs, it continues to promote diverse social welfare and local care initiatives at each operating site, fostering positive interaction between the enterprise and the community through resource investment and active engagement. Key initiatives over the years are as follows:

Local Education and Talent Cultivation

The Company continues to invest in initiatives related to local education and talent cultivation. Based on actual local needs, it supports diverse talent development programs covering stages from preschool to higher education.

Mainland China

In 2004, a director of an Eastech subsidiary established Xiu De Chinese-Anglo Kindergarten in Xinxu, Huiyang. The kindergarten introduced educational concepts and school management experience from Hong Kong, Taiwan, the United States, and other places, providing preschool children with a diverse and comprehensive preschool education environment. In addition to serving children in surrounding communities, the kindergarten also meets the schooling needs of employees' children, becoming an important educational resource that connects the enterprise, employees, and the local community.

Taiwan

The Company has established a long-term industry-academia collaboration relationship with Tatung University in Taiwan. It provides dedicated support specifically for overseas students, including a fixed scholarship of NT$120,000 per person per year, as well as priority internship and employment opportunities. This helps students accumulate industry experience through practical participation and cultivates professionals with international mobility.

Vietnam

Since 2023, the Company has signed seven cooperation agreements with the local Saodo University to promote industry-academia collaboration and talent cultivation. In 2024, the Company hired 8 graduates as interns, and in 2025, it hired 18 graduates as interns. In 2025, a total of 5 interns with good performance were retained as full-time employees. In addition, through off-campus internships and the signing of agreements for industrial production environment experience, current students may apply for internships at manufacturing factories during their freshman and sophomore years, allowing them to explore career paths early and connect with industry practice. The related programs have cumulatively provided more than 110 job vacancies and work opportunities, with total investment of approximately NT$1 million.

Care for Disadvantaged Groups and Community Co-Prosperity

The Company promotes care initiatives based on social needs in each location. Through resource investment and active participation, it supports disadvantaged groups and promotes community co-prosperity.

- ✦ Taiwan: The Company participated in the "Growing Veggies for Kids' Meals" Safe Produce Project, donating a cumulative total of more than 60 kilograms of fruits and vegetables to three children's homes, supporting nutritional care for disadvantaged children through concrete action.
- ✦ Vietnam: The Company has long cared for postwar shelters, assisting people suffering from postwar effects, orphans, children with disabilities, and older adults, while providing necessary daily supplies to address the basic needs of local disadvantaged groups. The Company has cumulatively helped more than 550 people and donated supplies worth more than VND 50 million.

Appendices

9.1 Subsidiary-Related Data

2025 Employee Category Diversity Ratio - Physical and Mental Disabilities

Item	Physical and Mental Disabilities					
	Male			Female		
	Under 30	31–50	51 and above	Under 30	31–50	51 and above
EAHZ	2	4	2	0	3	0
EAHZ - Shenzhen Branch	0	0	0	0	0	0
ESZ	0	0	0	0	0	0
EAVN	0	0	0	0	0	0
ESG	0	0	0	0	0	0
EAH	0	0	0	0	0	0
ETH	0	0	0	0	0	0
ETW	0	0	0	0	0	0
Total	2	4	2	0	3	0

2025 Employee Category Diversity Ratio - Indigenous Peoples

Item	Indigenous Peoples					
	Male			Female		
	Under 30	31–50	51 and above	Under 30	31–50	51 and above
EAHZ	0	0	0	0	0	0
EAHZ - Shenzhen Branch	0	0	0	0	0	0
ESZ	0	0	0	0	0	0
EAVN	0	0	0	0	0	0
ESG	0	0	0	0	0	0
EAH	0	0	0	0	0	0
ETH	0	0	0	0	0	0
ETW	0	0	0	0	0	0
Total	0	0	0	0	0	0

2025 Employee Category Diversity Ratio - Nationality Distribution

Item	Nationality Distribution															
	Taiwan		Hong Kong		Mainland China		Vietnam		South Korea		Malaysia		Japan		Singapore	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
EAHZ	0	0	0	1	408	335	0	0	0	0	0	0	0	0	0	0
EAHZ - Shenzhen Branch	0	0	0	0	62	40	0	0	0	0	0	0	0	0	0	0
ESZ	0	0	0	0	5	4	0	0	0	0	0	0	0	0	0	0
EAVN	0	0	0	0	29	3	547	1,103	0	0	2	0	1	0	0	0
ESG	0	0	0	0	1	0	0	0	0	0	1	0	0	0	2	1
EAH	5	3	7	8	6	0	0	0	11	0	3	1	7	0	2	0
ETH	3	0	2	1	0	0	0	0	0	0	4	0	0	0	0	0
ETW	14	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	22	18	9	10	511	382	547	1,103	11	0	10	1	8	0	4	1

2025 Employee Age and Gender Structure

Item	Male			Female			Total
	Under 30	31–50	51 and above	Under 30	31–50	51 and above	
EAHZ	63	270	75	44	292	0	744
EAHZ - Shenzhen Branch	13	37	12	10	30	0	102
ESZ	2	1	2	1	3	0	9
EAVN	272	295	12	274	796	36	1,685
ESG	0	0	4	0	1	0	5
EAH	2	18	21	0	5	7	53
ETH	0	3	6	0	1	0	10
ETW	1	6	7	0	6	9	29
Total	353	630	139	329	1,134	52	2,637
Percentage	13.39%	23.89%	5.27%	12.48%	43.00%	1.97%	100%

2025 Managerial and Non-Managerial Structure

Item	Managers (section chief level and above)							Non-managerial employees						
	Male			Female			Total	Male			Female			Total
	Under 30	31–50	51 and above	Under 30	31–50	51 and above		Under 30	31–50	51 and above	Under 30	31–50	51 and above	
EAHZ	2	48	10	2	29	0	91	61	222	65	42	263	0	653
EAHZ - Shenzhen Branch	0	6	5	0	7	0	18	13	31	7	10	23	0	84
ESZ	0	1	2	0	2	0	5	2	0	0	1	1	0	4
EAVN	0	31	3	2	16	0	52	272	264	9	272	780	36	1,633
ESG	0	0	4	0	1	0	5	0	0	0	0	0	0	0
EAH	1	15	21	0	3	5	45	1	3	0	0	2	2	8
ETH	0	2	6	0	0	0	8	0	1	0	0	1	0	2
ETW	0	4	6	0	3	6	19	1	2	1	0	3	3	10
Total		167			76		243		955			1,439		2,394
Percentage		68.72%			31.28%		100%		39.89%			60.11%		100%

2025 New Hire Rate

By Company	Gender	Item	Under 30	31–50	51 and above	Number of New Hires	Total Number of Employees	Total New Hire Rate (%)
EAHZ	Male	Number of Employees	6	7	0	13	744	2.28%
		New Hire Rate %	0.81%	0.94%	0.00%			
	Female	Number of Employees	0	4	0	4		
		New Hire Rate %	0.00%	0.54%	0.00%			
EAHZ - Shenzhen Branch	Male	Number of Employees	1	4	0	5	102	14.71%
		New Hire Rate %	0.98%	3.92%	0.00%			
	Female	Number of Employees	5	5	0	10		
		New Hire Rate %	4.90%	4.90%	0.00%			
ESZ	Male	Number of Employees	2	0	0	2	9	22.22%
		New Hire Rate %	22.20%	0.00%	0.00%			
	Female	Number of Employees	0	0	0	0		
		New Hire Rate %	0.00%	0.00%	0.00%			
EAVN	Male	Number of Employees	155	90	7	252	1,685	30.39%
		New Hire Rate %	9.20%	5.34%	0.42%			
	Female	Number of Employees	105	145	10	260		
		New Hire Rate %	6.23%	8.61%	0.59%			

By Company	Gender	Item	Under 30	31–50	51 and above	Number of New Hires	Total Number of Employees	Total New Hire Rate (%)
ESG	Male	Number of Employees	0	1	0	1	5	20.00%
		New Hire Rate %	0.00%	20.00%	0.00%			
	Female	Number of Employees	0	0	0	0		
		New Hire Rate %	0.00%	0.00%	0.00%			
EAH	Male	Number of Employees	1	7	4	12	53	22.64%
		New Hire Rate %	1.89%	13.21%	7.55%			
	Female	Number of Employees	0	0	0	0		
		New Hire Rate %	0.00%	0.00%	0.00%			
ETH	Male	Number of Employees	0	1	0	1	10	10.00%
		New Hire Rate %	0.00%	10.00%	0.00%			
	Female	Number of Employees	0	0	0	0		
		New Hire Rate %	0.00%	0.00%	0.00%			
ETW	Male	Number of Employees	0	2	0	2	29	13.79%
		New Hire Rate %	0.00%	6.90%	0.00%			
	Female	Number of Employees	0	2	0	2		
		New Hire Rate %	0.00%	6.90%	0.00%			

2025 Employee Turnover Rate

By Company	Gender	Item	Under 30	31–50	51 and above	Number of Turnover Employees	Total Number of Employees	Total Turnover Rate (%)
EAHZ	Male	Number of Employees	28	38	16	82	744	13.10%
		Turnover rate %	2.45%	3.32%	1.40%			
	Female	Number of Employees	16	52	0	68		
		Turnover rate %	1.40%	4.54%	0.00%			
EAHZ - Shenzhen Branch	Male	Number of Employees	0	7	1	8	102	9.71%
		Turnover rate %	0.00%	6.80%	0.97%			
	Female	Number of Employees	0	2	0	2		
		Turnover rate %	0.00%	1.94%	0.00%			
ESZ	Male	Number of Employees	0	0	0	0	9	10.00%
		Turnover rate %	0.00%	0.00%	0.00%			
	Female	Number of Employees	0	1	0	1		
		Turnover rate %	0.00%	10.00%	0.00%			
EAVN	Male	Number of Employees	258	148	3	409	1,685	52.50%
		Turnover rate %	16.34%	9.37%	0.19%			
	Female	Number of Employees	182	233	5	420		
		Turnover rate %	11.53%	14.76%	0.32%			

By Company	Gender	Item	Under 30	31–50	51 and above	Number of Turnover Employees	Total Number of Employees	Total Turnover Rate (%)
ESG	Male	Number of Employees	0	0	2	2	5	40.00%
		Turnover rate %	0.00%	0.00%	40.00%			
	Female	Number of Employees	0	0	0	0		
		Turnover rate %	0.00%	0.00%	0.00%			
EAH	Male	Number of Employees	1	0	9	10	53	14.08%
		Turnover rate %	1.41%	0.00%	12.68%			
	Female	Number of Employees	0	0	0	0		
		Turnover rate %	0.00%	0.00%	0.00%			
ETH	Male	Number of Employees	0	0	3	3	10	25.00%
		Turnover rate %	0.00%	0.00%	25.00%			
	Female	Number of Employees	0	0	0	0		
		Turnover rate %	0.00%	0.00%	0.00%			
ETW	Male	Number of Employees	0	1	1	2	29	9.38%
		Turnover rate %	0.00%	3.13%	3.13%			
	Female	Number of Employees	0	0	1	1		
		Turnover rate %	0.00%	0.00%	3.13%			

9.2 GRI Standards Content Index

- Statement of use: Eastech has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025
- GRI 1 Used: GRI 1: Foundation 2021
- Applicable GRI Sector Standards: None

GRI 2：General Disclosures 2021

GRI Standards	Disclosure Item	Section in the Report	Page Number	Description
GRI 2: General Disclosures 2021	2-1 Organizational Details	About The Report	02	NA
		1. About Eastech	06	NA
		1.1 Basic Information	07	NA
	2-2 Entities Included in the Organization's Sustainability Reporting	About The Report	02	NA
		About The Report	02	
		1. About Eastech	06	
		1.2 Operating Locations	08	
	2-3 Reporting Period, Frequency and Contact Point	About The Report	02	
		About The Report	02	
	2-4 Information Restatement	About The Report	02	
		About The Report	02	
	2-5 External Assurance	About The Report	02	
		About The Report	02	
	2-6 Activities, Value Chain and Other Business Relationships	4.1 Economic Performance	29	
		5.2 Supply Chain Management	43	

GRI Standards	Disclosure Item	Section in the Report	Page Number	Description
GRI 2: General Disclosures 2021	2-7 Employees	8.2 Workforce Structure	81	
		8.2.2 Talent Recruitment	81	
	2-8 Workers Who Are Not Employees	8.2 Workforce Structure	81	
		8.2.2 Talent Recruitment	81	
	2-9 Governance Structure and Composition	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-10 Nomination and Selection of the Highest Governance Body	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-11 Chair of the Highest Governance Body	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impacts	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-13 Delegation of Responsibility for Managing Impacts	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-14 Role of the Highest Governance Body in Sustainability Reporting	About The Report	02	
		2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-15 Conflicts of Interest	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-16 Communication of Critical Concerns	3.1 Stakeholder Identification and Engagement	18	
		3.3 Management of Material Topics	23	
	2-17 Collective Knowledge of the Highest Governance Body	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	

GRI Standards	Disclosure Item	Section in the Report	Page Number	Description
GRI 2: General Disclosures 2021	2-18 Evaluation of the Performance of the Highest Governance Body	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-19 Remuneration Policies	8.3 Compensation and Benefits	87	
	2-20 Process to Determine Remuneration	2.2 Governance Structure	13	
		4 Corporate Governance and Operations	28	
	2-21 Annual Total Compensation Ratio	8.3.1 Fair and Competitive Compensation	87	Restricted by confidentiality requirements
	2-22 Statement on Sustainable Development Strategy	Message from the Chairman	04	
		2.1 Sustainable Development Management	10	
	2-23 Policy Commitments	8.1 Human Rights, Equality, and Diversity	75	
		Message from the Chairman	04	
		Message from the Chairman	04	
		4.2.1 Ethical Management	34	
	2-24 Embedding Policy Commitments	8.1 Human Rights, Equality, and Diversity	75	
		4 Corporate Governance and Operations	28	
		4.2 Responsible Business Conduct	34	
		4.2.1 Ethical Management	34	
		5.2 Supply Chain Management	43	
	2-25 Processes to Remediate Negative Impacts	3.3 Management of Material Topics	23	
	2-26 Mechanisms for Seeking Advice and Raising Concerns	8.1 Human Rights, Equality, and Diversity	75	
		3.3 Management of Material Topics	23	
		4.2.1 Ethical Management	34	

GRI Standards	Disclosure Item	Section in the Report	Page Number	Description
GRI 2: General Disclosures 2021	2-27 Compliance with Laws and Regulations	4 Corporate Governance and Operations	28	
		4.2 Responsible Business Conduct	34	
		4.2.2 Regulatory Compliance	35	
	2-28 Membership Associations	-	-	Taiwan Electrical and Electronic Manufacturers' Association - Member
	2-29 Approach to Stakeholder Engagement	3.1 Stakeholder Identification and Engagement	18	
	2-30 Collective Bargaining Agreements	8.2.3 Labor-Management Relations	86	
GRI 3: Material Topics 2021	3-1 Process to Determine Material Topics	2. Sustainable Development Management	09	
		3.2 Material Topic Assessment Process	21	
	3-2 List of Material Topics	2. Sustainable Development Management	09	
		3.3 Management of Material Topics	23	
GRI 101: Biodiversity 2024	101-1 Policies to Halt and Reverse Biodiversity Loss	7.1 Environmental protection policy and commitments	58	
	101-2 Management of Biodiversity Impacts	7.1 Environmental protection policy and commitments	58	

GRI 3：Material Topics 2021

GRI Standards	Disclosure Item	Section in the Report	Page Number	Description
Material Topic 1: Economic Performance				
3-3 Management of Material Topics		3.3 Management of Material Topics	23	
		4 Corporate Governance and Operations	28	
		4.1 Economic Performance	29	
GRI 201: Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	4.1.1 Economic Performance	29	
	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	7.2 Climate Change Risks and Opportunities	59	
		7.2.2 Climate-Related Strategies	60	
	201-3 Defined Benefit Plan Obligations and Other Retirement Plans	8.3 Compensation and Benefits	87	
		8.3.2 Comprehensive Benefits Measures	88	
	201-4 Financial Assistance Received from Government	4.1.1 Economic Performance	29	
Material Topic 2: Procurement Practices				
3-3 Management of Material Topics		3.3 Management of Material Topics	23	
		5.2 Supply Chain Management	43	
GRI 204: Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	5.2 Supply Chain Management	43	
Material Topic 3: Energy Management				
3-3 Management of Material Topics		3.3 Management of Material Topics	23	
		7.2.4 Climate-Related Metrics and Targets	65	
GRI 302: Energy 2016	302-1 Energy Consumption within the Organization	7.2.4 Climate-Related Metrics and Targets	65	
	302-2 Energy Consumption Outside of the Organization	7.2.4 Climate-Related Metrics and Targets	65	
	302-3 Energy Intensity	7.2.4 Climate-Related Metrics and Targets	65	
	302-4 Reduction of Energy Consumption	7.2.4 Climate-Related Metrics and Targets	65	
	302-5 Reductions in Energy Requirements of Products and Services	6.4 Product Lifecycle Management	53	

GRI Standards	Disclosure Item	Section in the Report	Page Number	Description
Material Topic 4: Greenhouse Gas Emissions				
3-3 Management of Material Topics		3.3 Management of Material Topics	23	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	7.2.4 Climate-Related Metrics and Targets	65	
	305-2 Energy Indirect (Scope 2) GHG Emissions	7.2.4 Climate-Related Metrics and Targets	65	
	305-3 Other Indirect (Scope 3) GHG Emissions	7.2.4 Climate-Related Metrics and Targets	65	
	305-4 Greenhouse Gas Emissions Intensity	7.2.4 Climate-Related Metrics and Targets	65	
	305-5 Reduction of Greenhouse Gas Emissions	7.2.4 Climate-Related Metrics and Targets	65	
	305-6 Emissions of Ozone-Depleting Substances (ODS)	7.6 Pollution Prevention and Control	73	
	305-7 Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions	7.6 Pollution Prevention and Control	73	
Material Topic 5: Employment				
3-3 Management of Material Topics		3.3 Management of Material Topics	23	
		8.2 Workforce Structure	81	
GRI 401: Employment 2016	401-1 New employee Hires and Employee Turnover	8.2 Workforce Structure	81	
		8.2.2 Talent Recruitment	81	
	401-2 Benefits Provided to Full-Time Employees (Excluding Temporary or Part-Time Employees)	8.3 Compensation and Benefits	87	
		8.3.2 Comprehensive Benefits Measures	88	
	401-3 Parental Leave	8.3 Compensation and Benefits	87	
		8.3.3 Family-Friendly Workplace for Parenting	90	
Material Topic 6: Diversity and Equal Opportunity				
3-3 Management of Material Topics		3.3 Management of Material Topics	23	
		8.1 Human Rights, Equality, and Diversity	75	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	2.2 Governance Structure	13	
		8.2 Workforce Structure	81	
	405-2 Ratio of Basic Salary and Remuneration of Women to Men	8.2 Workforce Structure	81	
		8.3.1 Fair and Competitive Compensation	87	

9.3 SASB Standards Content Index

Statement of use: Eastech has reported ESG information in accordance with the SASB Standards for the period from January 1, 2025 to December 31, 2025

Industry type: Technology & Communications, TC

Industry Name: Hardware, HW

Topic	Code	Metric	Section in the Report	Disclosure Status
Product Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	4.3 Information Security	● The Board of Directors approved the establishment of a dedicated Information Security Department and Officer, with execution performance reported regularly. Management measures were formulated in accordance with the "Guidelines for Information Security Management of TWSE/TPEx Listed Companies." Through a multi-layered system architecture, off-site backup, data center inspections, simulation testing, and emergency response, key system stability and data security are safeguarded. Furthermore, an "Information Risk Management Framework" was established to implement tiered reporting for incident response and control, including IT policy and compliance standards, ensuring continuous compliance and adherence to the latest security measures. ● To continuously strengthen cybersecurity and risk management capabilities, the Company plans to introduce the ISO 27001 Information Security Management System (ISMS) in 2026. Centered on the primary production base in Mainland China, the Company will gradually establish an information security governance structure and management system aligned with international standards.
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	8.2 Human Resources Structure	See tables below
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	6.4 Product Lifecycle Management	The percentage subject to IEC 62474 declaration is 0%

(1) Global Employees Representation Percentage by "Gender":

Item	Male	Female
Executive Management (Assistant VP & above)	76.67%	23.33%
Non-Executive Management	67.61%	32.39%
Technical Employees (Engineers)	75.00%	25.00%
All Other Employees	36.90%	63.10%

(2) Global Employees Representation Percentage by "Diverse Groups":

Item	Under 30	31–50	51 and above
Executive Management (Assistant VP & above)	0%	6.67%	93.33%
Non-Executive Management	2.82%	76.53%	20.66%
Technical Employees (Engineers)	32.98%	62.23%	4.79%
All Other Employees	27.83%	67.18%	4.99%

Topic	Code	Metric	Section in the Report	Disclosure Status
Product Lifecycle Management	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	6.4 Product Lifecycle Management	Not applicable, as the products are not subject to EPEAT product registration
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification		100%
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled		0% / None of the Company's customers have begun recovering end-of-life products and e-waste
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	5.2 Supply Chain Management	0% / The Company does not require suppliers to undergo the RBA Validated Assessment Program (VAP); therefore, no relevant statistics are available
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances		0% / No statistical data currently available
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	5.1.2 Supply Chain Structure	• In procurement operations, the Company selects qualified suppliers with supply capabilities based on considerations such as quality requirements, yield performance, delivery stability, and cost management, and maintains long-term cooperative relationships with them. In addition, to reduce the risk of supply disruptions, the Company maintains at least two supply sources for major raw materials to ensure the stability of incoming materials. • Raw material and transportation costs may fluctuate due to changes in international conditions. Based on existing procurement and supply arrangements, the Company coordinates collaboration among its electronics, software, and acoustics departments to maintain the stable supply of key electronic components. It also engages with major branded customers on market, technology, and product application matters to address supply chain-related challenges. Considering differences in the completeness of supply chains across regions, the relevant factories adopt joint procurement or diversified sourcing approaches based on actual needs, and carry out procurement allocation and inventory management to support the continued operation of production activities.
Activity Metric	TC-HW-000.A	Number of units produced by product category	-	Home Audio Systems: 2,693; Personal Audio Systems: 1,601; Transducers 974; Others: 4,009 (Unit: thousand units)
	TC-HW-000.B	Area of manufacturing facilities	-	144,078.94 (Square Meters / m²)
	TC-HW-000.C	Percentage of production from owned facilities	-	100%

9.4 Sustainability Disclosure Indicators - Other Electronic Industry

No.	Metric	Indicator Type	Annual Disclosure Status	Unit	Page Number
I.	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantification	• Total energy consumption 71,357.9666 gigajoules (GJ) • Percentage of purchased electricity: 91.1649% • Renewable energy usage rate: 4.4462%	Gigajoules (GJ), Percentage (%)	66
II	Total Water Withdrawal and Total Water Consumption	Quantification	• Total water withdrawal: 193.6979 thousand cubic meters • Total water consumption: 3.0882 thousand cubic meters	thousand cubic meters (1,000m³)	70
III	Weight of Hazardous Waste Generated and Percentage Recycled	Quantification	• Total weight of hazardous industrial waste: 26.0340 tons • Percentage recycled: 0%	tons (t), percentage (%)	72
IV.	Description of occupational accident categories, number of employees, and rate	Quantification	In 2025, there were a total of two employees involved in occupational accidents, with the category being slips and falls, and the occupational injury rate was 0.08%.	quantity, rate (%)	91
V.	Disclosure of product life cycle management: weight of end-of-life products and e-waste and percentage recycled	Quantification	0% / None of the Company's customers have begun recovering end-of-life products and e-waste	tons (t), percentage (%)	53
VI	Description of risk management related to the use of critical materials	Qualitative disclosure	• In procurement operations, the Company selects qualified suppliers with supply capabilities based on considerations such as quality requirements, yield performance, delivery stability, and cost management, and maintains long-term cooperative relationships with them. In addition, to reduce the risk of supply disruptions, the Company maintains at least two supply sources for major raw materials to ensure the stability of incoming materials. • Raw material and transportation costs may fluctuate due to changes in international conditions. Based on existing procurement and supply arrangements, the Company coordinates collaboration among its electronics, software, and acoustics departments to maintain the stable supply of key electronic components. It also engages with major branded customers on market, technology, and product application matters to address supply chain-related challenges. Considering differences in the completeness of supply chains across regions, the relevant factories adopt joint procurement or diversified sourcing approaches based on actual needs, and carry out procurement allocation and inventory management to support the continued operation of production activities.	Not applicable	42
VII.	Total amount of monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantification	0	Reporting currency	-
VIII	Production of major products by product category	Quantification	Home Audio Systems: 2,693; Personal Audio Systems: 1,601; Transducers 974; Others: 4,009	Varies by product type (Unit: thousand units)	-

9.5 Climate-Related Information

Climate-Related Information of TWSE/TPEx Listed Companies

Item	Implementation Status	Page Number
1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	7.2 Climate Change Risks and Opportunities	59
2. Describe how the identified climate-related risks and opportunities affect the company's business, strategy, and financial planning (short, medium, and long term).	7.2 Climate Change Risks and Opportunities	60-62
3. Describe the financial impact of extreme climate events and transition actions.	7.2 Climate Change Risks and Opportunities	60-62
4. Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	7.2 Climate Change Risks and Opportunities	60-62
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.	7.2 Climate Change Risks and Opportunities	63-64
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 risks and transition risks.	7.2 Climate Change Risks and Opportunities	63-64
7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	7.2 Climate Change Risks and Opportunities	67
8. If climate-related targets have been set, describe the activities covered, GHG emission scopes, planning schedule, and annual progress toward achievement. If carbon offsets or renewable energy certificates (RECs) are used to achieve related targets, describe the source and quantity of the carbon reduction credits offset or the number of renewable energy certificates (RECs).	7.2 Climate Change Risks and Opportunities	65-67
9. GHG inventory and assurance status, reduction targets, strategies, and specific action plans.	7.2 Climate Change Risks and Opportunities Please refer to the table below for the inventory and assurance status	65-67

Company GHG Inventory and Assurance Status for the Past Two Years

Unit: tCO_2e

	2024	2025
Scope 1	1,146.4500	850.3217
Scope 2	11,145.2125	10,142.9952
Total	12,291.6625	10,993.3169
Scope 1 and 2 Emissions Intensity (tCO_2e/NT$ million of revenue)	0.9908	0.9958
Scope 3 (Note)	34,978.0789	33,507.5311
Scope of Assurance	Eastech and its subsidiaries (excluding ScS)	Eastech and its subsidiaries (excluding ScS)
Assurance provider	Ernst & Young	Ernst & Young
Assurance criteria	Performed in accordance with Standard on Assurance Engagements No. 3410, “Assurance Engagements on Greenhouse Gas Statements”, and prepared based on ISO 14064-1:2018.	Performed in accordance with Standard on Assurance Engagements No. 3410, “Assurance Engagements on Greenhouse Gas Statements”, and prepared based on ISO 14064-1:2018.
Assurance opinion	Limited assurance. No matters were identified indicating that the statement was not prepared in accordance with ISO 14064-1:2018.	Limited assurance. No matters were identified indicating that the statement was not prepared in accordance with ISO 14064-1:2018.

Note: Scope 3 includes Categories 3 through 6. Category 3: Indirect greenhouse gas (GHG) emissions from transportation (including upstream transportation, downstream transportation, employee commuting, and business travel); Category 4: Indirect GHG emissions from products used by the organization (including purchased goods, waste disposal, and transport); Categories 5 and 6 were identified as non-significant emission sources based on a significance assessment and were therefore excluded.

9.6 Management System Certification

To ensure the quality of information and the reliability of disclosures in this report, the Group has obtained the following management system certifications:

Factory	Certification/Verification Standard	Certificate Validity Period (Start and End Dates)
The Group (excluding ScS)	ISO 14064-1:2018 Greenhouse Gas Inventory	2025/01/01~2025/12/31
EAHZ	ISO 14001:2015 Environmental Management System	2022/08/18~2025/08/29 2025/09/12~2028/09/11
	ISO 50001:2018 Energy Management System	2024/11/22~2027/11/21
	QC 080000:2017 Hazardous Substance Process Management System	2024/12/18~2027/12/17
	FSC Chain of Custody Certification	2025/05/28~2030/05/27
	Sony Green Partner Certification	2023/10/13~2027/01/31
	ISO 45001:2018 Occupational Health and Safety Management	2025/04/02~2028/04/01
	ISO 28000:2022 Supply Chain Security Management Systems	2025/05/16~2028/05/15
	ISO 9001:2015 Quality Management System	2024/03/18~2027/04/15
	ISO 13485:2016 Medical Devices Quality Management System	2023/06/15~2026/06/14
EAVN	ISO 14001:2015 Environmental Management System	2023/03/03~2026/03/02 2025/08/12~2028/08/11
	ISO 50001:2018 Energy Management System	2024/12/01~2027/12/01
	QC 080000:2017 Hazardous Substance Process Management System	2024/09/09~2027/09/08
	Sony Green Partner Certification	2023/10/13~2027/01/31
	ISO 45001:2018 Occupational Health and Safety Management	2025/04/29~2028/04/28
	ISO 9001:2015 Quality Management System	2025/08/12~2028/08/11

9.7 External Assurance

Independent Assurance Statement

EASTECH HOLDING LIMITED 2025 SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and EASTECH HOLDING LIMITED (hereinafter referred to as EASTECH) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA LTD. is not involved in the preparation process of the sustainability report of EASTECH.

RESPONSIBILITIES

EASTECH is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and overseas operating locations in its sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to EASTECH and its stakeholders in accordance with the described scope and method. This statement is for EASTECH use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between EASTECH and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the "EASTECH HOLDING LIMITED 2025 SUSTAINABILITY REPORT".
2. AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating EASTECH's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating EASTECH's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
    - GRI Standards.
    - Task Force on Climate-related Financial Disclosures
    - Sustainability Accounting Standards Board Standards

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ **AA1000 Accountability Principles**

Inclusivity

EASTECH has consistently sought stakeholder participation, engaging in in-depth exchanges with stakeholders through diverse communication channels and integrating these exchanges into the organization's governance, strategies, and related decision-making processes. This allows the company to understand stakeholders' concerns regarding the organization's sustainable development. Overall, it continues to demonstrate concrete actions that accordance with the principle of inclusivity.

Materiality

EASTECH has reviewed its operating model, product categories, and external operating environment and found no significant structural changes. With the approval of the Board of Directors, it has completed the periodic review and continuation of the material topics identified in the previous year, and continues to disclose the management policies, objectives, and annual results for each material topic. Overall, it has demonstrated concrete actions in accordance with the principle of materiality.

Responsiveness

EASTECH has disclosed economic, governance, environmental, and social information through the Report and its official website, enabling stakeholders to understand the company's governance and management performance. In the future, the organization can continue to integrate domestic and international reporting requests, and through cross-regional and cross-departmental cooperation, continue to disclose various sustainability information to respond to stakeholder and reporting requests.

Impact

EASTECH has provided the necessary resources to monitor and measure the overall environmental impact of its operations. The Report discloses the identified impacts, management measures, and management performance. Overall, it demonstrates specific measures consistent with the principle of impact.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to compile and disclose the sustainability management performance of each operating location to stakeholders through cross-regional and cross-departmental cooperation, in accordance with domestic and international reporting requirements.

◆ **Task Force on Climate-related Financial Disclosures**

Based on the results of the review, the Report has revealed the impact of climate change on the organization's operations, as well as measures to address risks and opportunities. In the future, the organization can monitor and update climate situation information, and continuously assess the responses taken to address risks and opportunities and their potential financial impact.

◆ **Sustainability Accounting Standards Board Standards**

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB Standards. In the future, the organization can continue to collect and report data based on the SASB Standards to provide investors with confidence and decision-making reference value.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by EASTECH and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. We have summarized the contents of the Report to provide a fair view of EASTECH's relevant operations and specific performance. We believe the focuses on economic, social, and environmental matters in EASTECH in 2025 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR：

AA1000
Licensed Report
000-84/V3-C8D01

Dr. August Tsai
The Director for Certification and Assessment
Jul.03.2026
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EASTECH

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