

Aethertek Technology ESG Sustainability Report

SUSTAINABILITY REPORT

2024
TEAMWORK
VALUE CREATION
CUSTOMER ORIENTATION

2024

Aethertek Technology ESG SUSTAINABILITY REPORT



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About this Report

The sustainability report (hereinafter referred to as "the Report") of E-STRONG TECHNOLOGY CO., LTD. (hereinafter referred to as "E-STRONG", "E-STRONG TECHNOLOGY", "the Company" or "we") is compiled by the Company's Sustainability Information Disclosure Team. Through the publication of this Report, the Company reviews its achievements in sustainable development aspects including environment, society, corporate governance and economy, and continues to optimize and improve. We not only focus on economic performance growth, but also dedicate ourselves to innovation and research, talent development, and environmental sustainability as core strategies for corporate sustainable operations.

Report Scope and Information Restatement

This Report discloses information covering actions and performance in the three ESG aspects from January 1, 2024, to December 31, 2024. Except for financial data and greenhouse gas inventory data, which cover Aethertek Technology and its subsidiaries (excluding government subsidy income of subsidiaries), the scope of this report scope is limited to the operational activities of the Taiwan headquarters. This is our first sustainability report publication, with no information restatement.

Reporting Principles

This report collects internal and external issues related to corporate governance, economic, environmental, and social aspects of Aethertek Technology, and determines the report's structure and key information disclosure based on materiality analysis to understand stakeholder concerns. Meanwhile, the report content is prepared and disclosed in accordance with GRI Standards (2021) issued by the Global Sustainability Standards Board (GSSB).

Report Audit and Third-Party Verification

The data and information disclosed in this report are provided by various departments and facilities of our headquarters and are consolidated and edited by the "Sustainability Information Disclosure Team". The content is reviewed and finalized by the "Sustainability Development Committee" and officially published after approved by the Board of Directors. To enhance the accuracy and credibility of this report, we have commissioned an independent third-party verification organization, AFNOR International, to conduct verification of the GRI Standards in accordance with the AA1000 AS assurance standard (Type I, moderate assurance level). The verification process focuses on the accuracy, balance, clarity, comparability, reliability, and timeliness of the report content to ensure its disclosure quality. The financial information disclosed in this report has been reviewed and confirmed by Deloitte & Touche and is measured in New Taiwan Dollars.

Report Publication

Starting in 2025, Aethertek Technology will publish annual Sustainability Report, which will be available for downloading and viewing in the "Sustainability Development Section" of our website.

Initial Publication Date: August 2025

Next Publication Date: August 2026

Feedback

If you have any questions about the content of this report or any suggestions for Aethertek Technology, please feel free to contact us through the following methods.

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Message from Leadership

“In response to the challenges of rapidly changing global environment and society, "sustainable development" is no longer just an option, but an undeniable mission for businesses. Aethertek Technology has always viewed sustainable development as a core value of corporate and deeply integrates it into operational strategies and corporate culture. Starting in 2023, we have continuously addressed major topics of concern to key stakeholders in high-level meetings. In 2024, we formally established a Sustainability Development Committee to drive strategic initiatives across the three major ESG dimensions. The committee actively integrates sustainability principles into daily operations, and through coordinated efforts and collaboration among all colleagues, we are collectively building a more resilient and impactful sustainable enterprise.

In terms of environment, we continue to promote energy conservation and carbon reduction measures and advocate green low-carbon commitments to our suppliers, thereby aligning with global carbon reducing trends, aiming to reduce operational impacts on the Earth's environment. With regard to society, we are committed to creating a legal, safe, inclusive, and growth-oriented work environment, focusing on employee rights and career development, and actively promoting a culture of diversity and inclusion. Meanwhile, we continue to give back to society, engage in charitable activities, and fulfill our corporate social responsibilities. From the perspective of governance, we continuously optimize our corporate governance structure, strengthen board functions and decision-making transparency, and establish comprehensive internal control and management mechanisms to ensure stable and responsible business operations.

Looking forward to coming future, we will continue to advance our sustainable development initiatives, actively align with international sustainability trends, and deepen the integration of Aethertek Technology's corporate culture with ESG, achieving synergistic development across environmental, social, and corporate governance aspects, further expanding our positive corporate influence. In accordance with the World Health Organization (WHO), sustainable development is "a broad term used to describe policies, projects, and investments that provide benefits now without sacrificing future environmental, social, and personal health interests. We firmly believe that technological innovation is not only the driving force for corporate growth but also a key force in implementing sustainable development. While helping customers pursue excellence, we can also jointly fulfill long-term commitments to the environment and society. When businesses operating places sustainability as cornerstone, they can more flexibly respond to a rapidly changing world and create long-term competitiveness advantages. Initiating from the core values of environmental sustainability and green manufacturing, we develop advanced and excellent technologies, implement smart digital management, and hope to create a net-zero sustainable future together with our partners.











Aethertek Technology Co., Ltd.
Chairman

Chang, Ming-Jye





United Nations Sustainable Development Goals (SDGs)

Category	Material Topics	SDGs	Corresponding GRI Standards	Management Policy
Governance/ Economic Issues	Economic Performance		GRI 201	Improving operating performance, aiming for sustainable development and enhancing corporate value, continuously optimizing business strategies and management models to increase corporate competitiveness.
	Innovation in Products and Technologies		NA	Committed to providing the most competitive products and services that align with market trends and customer demands.
	Information Security and Customer Privacy		GRI 418	Sustainably improve information security and customer privacy protection measures. All related operations must not meet international standards but undergo regular reviews to ensure compliance with regulatory trends.
	Ethical Business Operations		NA	Established "Ethical Corporate Management Code" and "Ethical Corporate Management Operation Procedures and Behavior Guidelines" to specifically regulate matters that all personnel should pay attention to when conducting business.
	Customer Service		NA	Efficiently providing fast and convenient services to customers, establishing long-term positive relationships, and actively creating value for customers.
Social/Employee Issues	Training and Education		GRI 404	Employees are such greatest asset for Aethertek Technology. Therefore, we carefully arrange training courses to encourage colleagues to acquire new knowledge, accumulate professional expertise, and expand their areas of specialization. The thorough implementation of knowledge and experience transfer is a crucial key to our company's sustainable development.
	Employment		GRI 401	Actively create equal employment opportunities, including gender, racial, and age equality. This equal employment policy extends to recruitment, hiring, retention, and other related operations as well as the working conditions provided.
Environmental issues	Greenhouse Gas Emissions and Energy Management		GRI 302, 305	To recognize the importance of addressing climate change and commit to disclosing our greenhouse gas (GHG) emissions and energy management practices, we actively plan and implement reduction initiatives to mitigate our environmental impact



Chapter 1

Sustainable Management



1.1 Corporate Vision 1.2 Stakeholder Engagement 1.3 Material Topics Identification



Chapter 1 Sustainability Management

1.1 Corporate Vision

1.1.1 Company Profile

Aethertek Technology (stock code 3219) was established in 1992, with the vision of becoming a leader in automated test equipment, spanning multiple different fields including consumer electronics, automotive electronics, and AI server testing. Our company's outstanding engineering capabilities and excellent service quality have earned us a strong reputation in the industry, making us the preferred testing solution provider for many renowned brands and EMS suppliers.

Sustainable growth is our group's operational vision. Reflecting on the year 2024, various industries suffered challenges from high inflation and inventory destocking, coupled with ongoing uncertainties in the international political and economic environment. Despite these external pressures, Aethertek Technology's management team remained committed to long-term development goals, continuously investing in product and technology advancement while strengthening core competitiveness to rapidly enhance overall operational efficiency. Relying on the efforts of the leadership of the management team and all colleagues, the net operating income of the Company reached NT\$ 1,137,860 thousand in 2024, and the net profit attributable to the parent company in the current period was NT\$ 20,974 thousand.

Aethertek Technology is committed to providing customers with the highest service quality and most reliable products, offering comprehensive and detailed quality assurance. Each customer is regarded as our partner. From research and development and design to physical marketing, we value customers' ideas and feedback, providing integrated and convenient logistics channels and sales platforms that embody our brand value. Business models are established from the customer-centric thinking to explore new blue oceans in commercial and trade markets.

We uphold integrity in our relationships with customers and suppliers and fostering a culture of innovation to strengthen R&D capabilities and deliver market-responsive products. Guided by our commitment to social responsibility and employee well-being, we operate with purpose beyond profit. Ultimately, our performance is dedicated to rewarding the long-term support of our shareholders. Through long-term and stable partnerships, we build mutual trust and encouragement, jointly enhance Taiwan's positive image, and serve as strategic partners in exploring international markets together.

Corporate Mission

Next Publication Date: August 2026

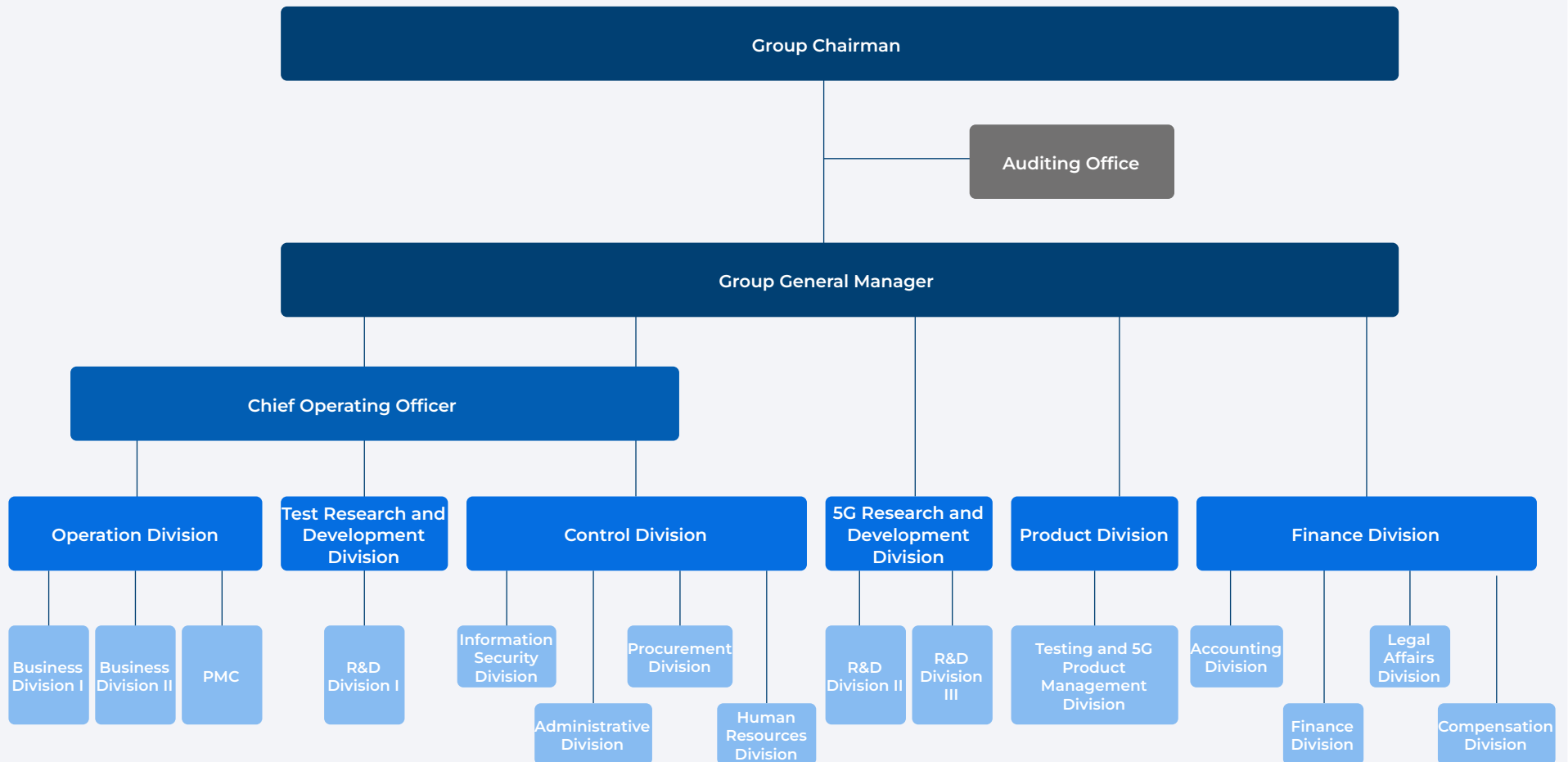
Customer-Oriented Service	Aethertek Technology provides customer-oriented solutions. This means we are committed to bringing higher value to our customers' products.
Global Connection Optimization	Our expertise primarily focuses on test systems and 5G innovation. Our mission is to ensure that the services and solutions we provide make world connections faster and better.
Core Advantages	Yi Strong Technology's competitive advantage lies in providing efficient and convenient services to customers, building long-term positive relationships with suppliers and customers, and actively enhancing value for customers. With our technical capabilities and services, we have established a leading position in consumer electronics testing.
Customer-Oriented	We value every customer and engage in frequent communication to dive each customer's unique needs, enabling us to create impactful value.

Internally, we promote self-growth and professional advancement, while externally, we actively monitor industry trends, striving to establish a continuously improving work pattern and efficient team collaboration culture. We deeply recognize the contributions of each colleague in their professional fields and encourage mutual assistance and brainstorming during project execution. Through the exchange and collaboration of diverse perspectives, we achieve superior results.



Organizational Structure

The governance structure and highest governing body of Aethertek Technology mainly operates through the Board of Directors. To continuously strengthen corporate governance, independent director seats are established within the Board, and functional committees such as the Remuneration and Compensation Committee and Audit Committee are formed. These measures help ensure sound performance targets and compensation structures for directors and managers, effectively implement internal controls and risk management, and respond to various potential corporate crisis risks.





Company Information

Corporate History

Date of establishment	September 4, 1992
Company Name	Aethertek Technology Co., Ltd.
Address	9th Floor, No. 607, Ruiguang Road, Neihu District, Taipei City
Stock Code	3219
Industry Category	Other Electronics Industry
Capital	NT\$709,418 thousand
Revenue	The consolidated revenue for 2024 is NT\$ 1,137,860 thousand
Chairman	Chang, Ming-Jye
General Manager	Wu, Sheng-Hao
Total number of group employees (as of December 31, 2024)	93

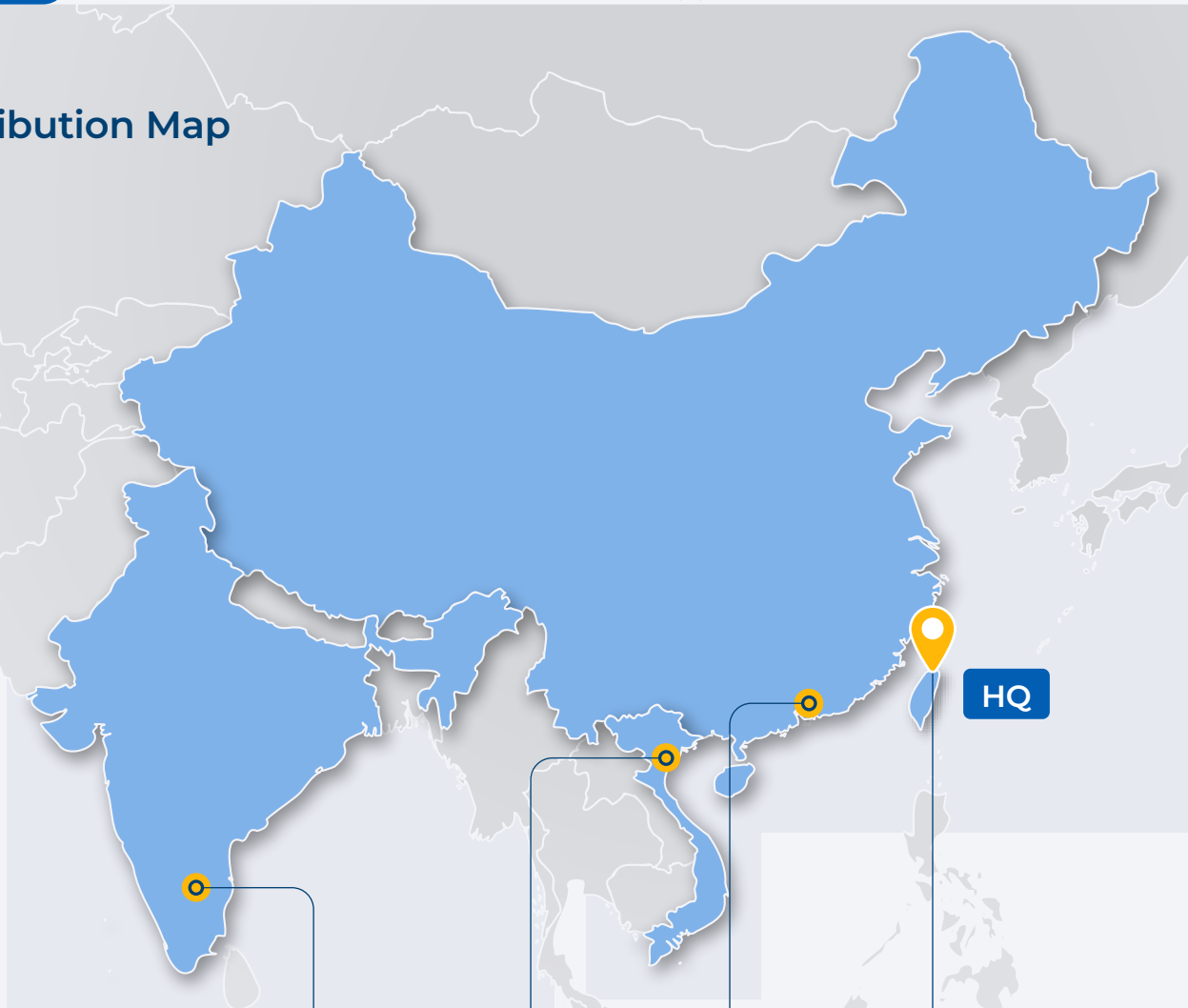
- **1992** In September, the company was established in Taipei
- **2004** Established production center in Shenzhen and listed on the OTC market (Stock code: 3219)
- **2007** Launched circuit board testing solutions
- **2012** Became a major PCB solution provider for well-known consumer electronics brands and obtained ISO:9001 certification
- **2017** Expanded Shenzhen production center
- **2020** Launched 5G FR1 & FR2 testing solutions
- **2021** Launched automotive electronics testing solutions
- **2022** Launched mmWave array antenna module (n257 & 261) and developed 5G FR2 radio unit RF platform
- **2023** Launched server motherboard/GPU testing solutions, introduced mmWave array antenna module (n258), and established subsidiary and manufacturing partners in India
- **2024.02** Collaborated with Etron Technology to jointly launch FR2 ORU reference design
- **2024.02** Launched the first 5G mmWave ultra-wideband array antenna module at 2024 MWC
- **2024.02** Established subsidiary and manufacturing partners in Vietnam to launch FR2 ORU reference design
- **2024.07** Set up production line and maintenance center in New Taipei City





Global Location Distribution Map

Global Presence



Office	Bangalore India	Haiphong Vietnam	Shenzhen China	Taipei Taiwan
Manufacturing Site	India	Vietnam	Shenzhen China	New Taipei City Taiwan



Company Products

Aethertek Technology is a global leader in test solutions for consumer and automotive electronics, providing comprehensive equipment functional testing services—from design to manufacturing and software to hardware. We offer both standardized and customized solutions to meet diverse customer needs. In 2023, successfully extended its testing solutions to the server motherboard automated testing market, and will gradually improve service content in response to automated testing integration needs, thereby expanding and enhancing testing service capabilities.

Further to this, Aethertek Technology persists in refining its product and service capabilities in the fields of testing and 5G millimeter wave technology to meet the needs of our brand customers. In line with the distributed supply chain trend, we have established subsidiaries and factories in Taiwan, China, India, and Vietnam, further expanding our product and service to better support customers. In both the testing or 5G millimeter wave markets, Aethertek Technology upholds the vision of "Empowering Customers through Holistic Approach," reinforcing our leadership position with comprehensive and reliable products and services to become our customers' most trusted partner.

In addition to being a testing solution provider, we have particularly established a dedicated 5G division to provide key components for the 5G communications market. Currently, we play a crucial role in the millimeter wave market and have become a major supplier of 5G millimeter wave antenna modules, being one of the few domestic companies actively participating in the design and development of these cutting-edge products.

Through leveraging advanced technology, strong integration capabilities, and comprehensive range of testing service scope, Aethertek Technology has seamlessly expand its expertise across various domains. Our extensive service portfolio spans across multiple industries, which aligns with our core values of being committed to advancing technology. To maintain industry connections, we participate in relevant professional associations and organizations.



Aethertek Technology is committed to advancing technology through participation in professional organizations as a member:



Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC)



Security Integration Service Platform (SECPAAS)



O-RAN Alliance



1.1.2 Aethertek Technology's Sustainability Policy and Mission

Aethertek Technology is committed to promoting sustainable development in economic, environmental, and social aspects across all levels of business operations. This includes establishing sound corporate governance, balancing stakeholder interests, addressing environmental issues, protecting the earth's environment, and actively engaging in energy conservation initiatives. As sustainability issues continue to evolve, we leverage our core competencies to actively exert influence as a world-class corporate citizen. To concretely implement ESG, Aethertek Technology's important policies are all approved and issued by the Board of Directors. The Board has also approved the "Sustainable Development Practice Principles," which clearly defines four main principles: implementing corporate governance, developing sustainable environment, maintaining social welfare, and strengthening corporate social responsibility information disclosure. Please refer to the official website for various policies.

Our Commitment

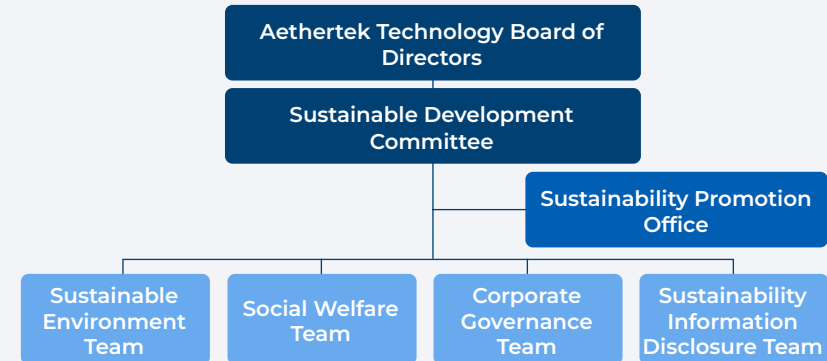
- Maintain good corporate governance, strictly adhere to business ethics and comply with various legal regulations to create company value and enhance shareholder interests.
- Provide employees with a safe and healthy work environment, space to fully develop their talents, and reasonable compensation and benefits.
- Actively engage in environmental protection and energy conservation education and encourage employees to participate in social welfare activities.

Promote Sustainable Organization - Sustainable Development Committee

In 2024, Aethertek Technology established the Sustainable Development Committee, which is the highest-level internal sustainability management organization, to promote and deepen Aethertek Technology's sustainable development. The independent directors of our company serve as the convener and members of the Sustainable Development Committee. Mr. Lin, Lien-Hsing, an independent director, serves as the chairman of the Sustainable Development Committee, with three independent directors - Mr. Huang Yi-Tsung, Mr. Lee, Fa-Yao, and Mr. Hsu Chia-Yuan - serving as committee members. The Sustainable Development Committee, through regular meetings, reviews the direction of the group's sustainability projects and supervises their implementation progress and effectiveness. The Board of Directors reviews and oversees the progress of sustainability development strategies and various projects, providing guidance. The committee has established staff organizations and implementing units, including a promotion office, sustainable environment team, social welfare team, corporate governance team, and sustainability information disclosure team. Among these, the "Promotion Office" and "Sustainability Information Disclosure Team" are responsible for analyzing international sustainability development trends and deeply understanding stakeholder needs to identify material issues. They conduct project management and promotion regarding the potential impacts of environmental, social, and governance issues on operations. They also work with various functional teams to plan implementation strategies and execution plans, establish annual sustainability strategic planning, and compile annual sustainability

reports for submission to and approval by the Board of Directors. Additionally, the three project teams - corporate governance, sustainable environment, and social welfare - are composed of business unit and relevant department heads, responsible for formulating Aethertek Technology's various project guidelines and processes.

Organizational Structure of the Sustainable Development Committee:



The Sustainable Development Committee, through regular meetings, reviews the direction of the group's sustainability projects and supervises their implementation progress and effectiveness. The Board of Directors reviews and oversees the progress of sustainability development strategies and various projects.

In 2024, the committee reported to the Board of Directors on August 7 and November 6, respectively, with agenda items including:

1. Sustainability Development Issues and Project Progress Report
2. Stakeholders and Material Topics

The Company's Sustainability Development Committee is composed of independent directors and is responsible for coordinating corporate-wide sustainability development strategies and goal setting, compiling and submitting sustainability reports to the Board of Directors for review and publication, regularly reviewing progress toward goals, implementing process improvements, regularly reporting sustainability initiatives to the Board of Directors, with the Board overseeing various programs. The Committee meets at least once per quarter regularly and holds ad hoc meetings to discuss material topics. Material topics are collected and discussed by the Sustainability Development Committee's implementation office. The Company's Sustainability Implementation Office, composed of Chief Operating Officers, is responsible for executing the goals set by the Sustainability Development Committee and compiling sustainability reports. It also guides various departments in solving related issues and implementing process improvements.



1.2 Stakeholder Engagement

1.2.1 Stakeholder Identification

Following the five principles of the AAT000 Stakeholder Engagement Standard (SES): dependency, responsibility, influence, diverse perspectives, and tension, we measure the relevance and degree of influence between various stakeholders and Aethertek Technology, identifying five categories of stakeholders, including customers, government/regulatory authorities, employees, shareholders, and suppliers.

1.2.2 Stakeholder Communication and Response

Stakeholders	Importance to Aethertek Technology	Importance to Aethertek Technology	Communication Method	Communication Frequency
Customers	Customers are the main source of the company's operational growth. The company upholds its commitments to customers, ensures excellent product quality, and maintains good interactions with customers to achieve the goal of long-term cooperation and mutual benefits.	<ul style="list-style-type: none"> Innovation in Products and Technology Information Security and Customer Privacy Customer Service 	<ul style="list-style-type: none"> Business Unit Customer Visits Communication and Feedback via Phone, Email, and Letters Immediate Communication with Contact Points or Feedback through Public Mailbox Email: contact@aether-tek.com 	<ul style="list-style-type: none"> Immediate Contact with Designated Contact Points Periodic Updates of Other Information
Government/Regulatory Authorities	Regulatory authorities play a key role in the supervision and evaluation of corporate governance and sustainable development. Companies must strictly comply with the policies and regulations of regulatory authorities to effectively implement sustainable governance.	<ul style="list-style-type: none"> Information Security and Customer Privacy Ethical Business Operations Economic Performance Greenhouse Gas Emissions and Energy Management 	<ul style="list-style-type: none"> Official document issuance Participate in Various Policy and Regulatory Advocacy Seminars and Training Courses 	<ul style="list-style-type: none"> Periodically All Others are Real-time Communication
Employees	Employees are the indispensable foundation for our operations. We are committed to provided competitive salaries and benefits while fostering a supportive workplace that promotes employee well-being and diverse development.	<ul style="list-style-type: none"> Labor-Management Relations Economic Performance Information Security and Customer Privacy 	Labor-management meetings, Employee Welfare Committee meetings, and establishment of diverse feedback channels, including grievance email box, sexual harassment complaint mailbox, and employee suggestion box: Email: HRM@aethertek.com.tw Internal and External Whistleblowing Channels, Company Intranet	<ul style="list-style-type: none"> Quarterly Labor-Management Meetings Quarterly and irregular Employee Welfare Committee meetings Regular distribution of announcements and real-time information Real-time communication
Shareholder	As important investors of the company, shareholders' rights and interests are protected by the company. We treat all shareholders fairly, ensuring they have full rights to information, participation, and decision-making in major matters.	<ul style="list-style-type: none"> Economic Performance Innovation in Products and Technology Ethical Business Operations 	<ul style="list-style-type: none"> Annual Shareholders' Meeting Institutional Investor Conference Market Observation Post System (MOPS) Investor Feedback Mailbox: contact@aether-tek.com Investor Relations Contact Line: (02)26582068 	<ul style="list-style-type: none"> Annual Shareholders' Meeting once per year At least one Institutional Investor Conference per year All Others are Real-time Communication
Supplier	The company's product manufacturing relies on many supply partners to steadily provide high-quality raw materials and components to ensure the quality and continuous supply of company products.	<ul style="list-style-type: none"> Ethical Business Operations Innovation in Products and Technology Economic Performance 	Issues can be communicated with contact windows in real-time or reflected through public mailbox Email: contact@aether-tek.com	<ul style="list-style-type: none"> Major suppliers regularly update important focus issues annually All Others are Real-time Communication



1.3 Material Topics Identification

Aethertek Technology identifies material topics based on the GRI Sustainability Reporting Standards and the AA1000 Accountability Principles, through the four principles of inclusivity, materiality, responsiveness, and impact. Furthermore, we evaluate the impact of these topics on economic, environmental, social, and human rights aspects in accordance with GRI Standards 2021. This assessment result will serve as a directional guide for the company's sustainable development strategic objectives, while also serving as the foundation for responding to stakeholder needs and disclosing relevant information in this report.

1.3.1 Material Topics Identification Process

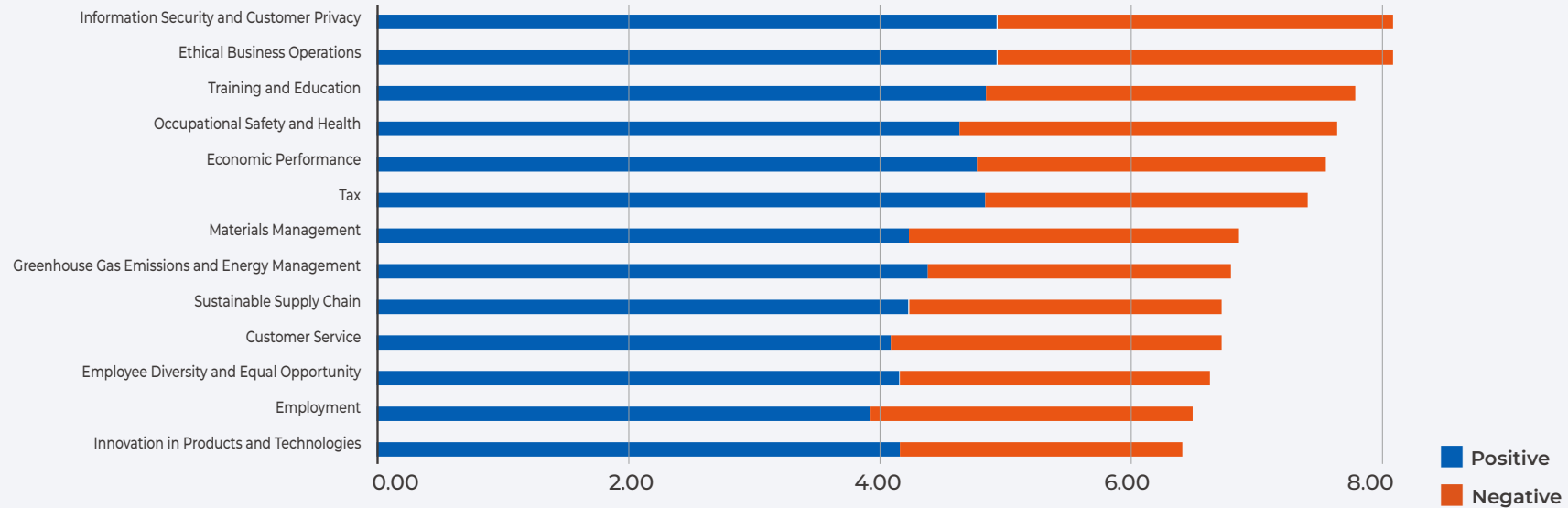
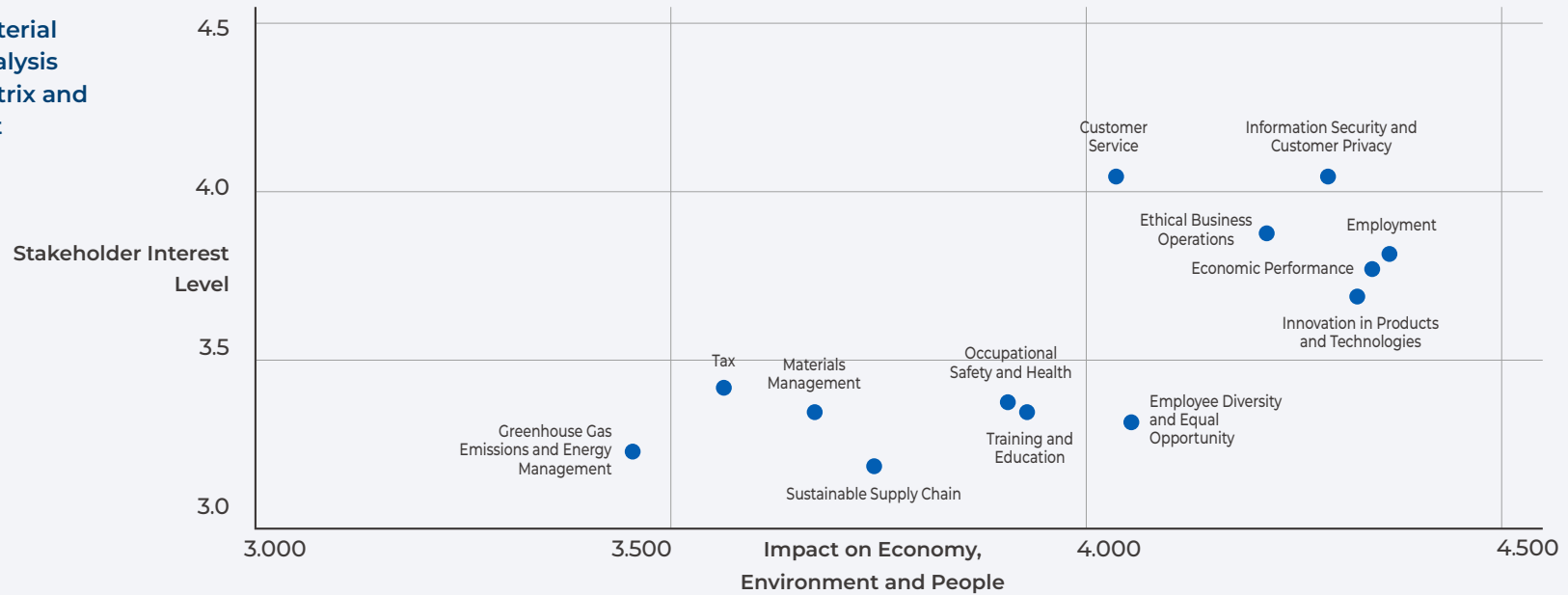
Stages	Topics	Content
Stage 1	Collect Sustainability Issues	Identify five categories of stakeholders and, with reference to GRI standards and industry characteristics, collect 13 sustainability topics.
Stage 2	Identify Impact and Frequency of Occurrence	Conduct materiality analysis on the most significant impacts and likelihood of occurrence for actual and potential positive and negative issues
Stage 3	Confirm Material Topics	Through discussions by the Sustainability Development Committee, 8 material sustainability issues were selected and their boundaries and corresponding GRI Standards topics were defined.
Stage 4	Set Strategies and Goals: Short, medium and long-term plans for relevant departments	Relevant departments set strategies, review goals, and disclose short, medium and long-term sustainable development plans

In 2024, Aethertek Technology introduced materiality analysis for sustainability topics, combining important industry trends, experience with GRI Sustainability Reporting Standards, and content from TCFD and SASB frameworks to compile 13 sustainability issues to identify key concerns of different stakeholders for review, evaluation and prioritization. Aethertek Technology, based on GRI Standards, conducts materiality assessment through matrix cross-analysis, focusing on "the degree of impact on economic, environmental, and people (human rights)" and "stakeholder concern level" to determine material topics. Topics with a high "degree of impact on economic, environmental, and people (human rights)" and "stakeholder concern level" are identified as priority disclosure topics. There are 7 priority disclosure topics: labor relations, economic performance, innovative products and technology, information security and customer privacy, integrity management, customer service, and training and education. Furthermore, in response to recent domestic and international net-zero emission trends and the requirements of end-product customers, we have added "greenhouse gas emissions and energy management" as the eighth disclosure topic, enabling stakeholders to gain a clearer understanding of Aethertek Technology's environmental performance.





1.3.2 Material Analysis Matrix and List





List and Ranking of Material Topics

Serial Number	Material Topics
1	Economic Performance
2	Customer Service
3	Training and Education
4	Employment
5	Ethical Business Operations
6	Innovation in Products and Technologies
7	Greenhouse Gas Emissions and Energy Management
8	Information Security and Customer Privacy

1.3.3 Material Topics Impact Assessment

The impact level of material topics on economy, environment, and human/human rights is represented by scores of 1, 2, 3, 4, 5, indicating both positive and negative impacts, as well as the likelihood of occurrence.

Material Topics	Impact Level		Likelihood of Occurrence	
	Positive	Negative	Positive	Negative
Economic Performance	■■■	■■■	■	■■
Ethical Business Operations	■■■	■■■	■	■■
Information Security and Customer Privacy	■■■	■■■	■	■
Innovation in Products and Technologies	■■■	■■■	■	■■
Employment	■■■	■■■	■	■■
Training and Education	■■■	■■■	■	■■
Customer Service	■■■	■■■	■	■■
Greenhouse Gas Emissions and Energy Management	■■■	■■■	■	■

Impact Level: High■■■ (Average score 5-4 points)
 Medium■■ (Average score 4-2.5 points)
 Low■ (Average score below 2.5 points)



1.3.4 Material Topics Value Chain Impact

	Material Topics	SDGs	GRI Standards	Management Policy	Value Chain Impact					
					Aethertek Technology	Supplier	Customers	Shareholder	Government Agencies	Employees
Governance/ Economic Issues	Economic Performance		GRI 201	Improving operating performance, aiming for sustainable development and enhancing corporate value, continuously optimize business strategies and management models to increase corporate competitiveness.	■	●	●	□		■
	Innovation in Products and Technologies		NA	Committed to providing the most competitive products and services that align with market trends and customer demands.	■	●	●			
	Information Security and Customer Privacy		GRI 418	Sustainably improve information security and customer privacy protection measures. All related operations must not meet international standards but undergo regular reviews to ensure compliance with regulatory trends.	■		●	□	□	■
	Ethical Business Operations		NA	Established "Ethical Corporate Management Code" and "Ethical Corporate Management Operation Procedures and Behavior Guidelines" to specifically regulate matters that all personnel should pay attention to when conducting business.	■	●	●	□	□	■
	Customer Service		NA	Efficiently providing fast and convenient services to customers, establishing long-term positive relationships, and actively creating value for customers.	■	●	●			■
Social/ Employee Issues	Training and Education		GRI 404	Employees are such greatest asset for Aethertek Technology. Therefore, we carefully arrange training courses to encourage colleagues to acquire new knowledge, accumulate professional expertise, and expand their areas of specialization. The thorough implementation of knowledge and experience transfer is a crucial key to our company's sustainable development.					□	■
	Employment		GRI 401	Actively create equal employment opportunities, including gender, racial, and age equality. This equal employment policy extends to recruitment, hiring, retention, and other related operations as well as the working conditions provided.	■				□	■
Environmental issues	Greenhouse Gas Emissions and Energy Management		GRI 302 305	To recognize the importance of addressing climate change and commit to disclosing our greenhouse gas (GHG) emissions and energy management practices, we actively plan and implement reduction initiatives to mitigate our environmental impact	■	●	●	□	□	



Material Topic Management

Topics	Strategy	2024 Implementation Status	2025 Short-term Goals	2026-2030 Medium and Long-term Goals
Employment	<ul style="list-style-type: none"> Competitive Compensation: The company's articles of incorporation stipulate that a certain percentage of profits should be allocated for employee compensation. Diverse Benefits: Establish an Employee Welfare Committee to plan diverse benefits and enhance employee satisfaction. Care for employees' physical and mental health, creating a friendly and healthy workplace. 	In 2024, 4 Employee Welfare Committee meetings and labor-management meetings were held to discuss employee rights and related benefits. In addition to regular benefits in 2024, employee birthday parties, annual sports events, Christmas gatherings, and other activities were regularly organized to increase employee cohesion.	Maintain employee welfare activities, strengthen internal communication, increase labor-employer communication frequency, maintain good employment, and achieve zero employee complaints.	Create an excellent and happy enterprise.
Economic Performance	Continuously increase revenue and net profit, optimize the company's financial structure.	Achieve predetermined revenue and net profit targets.	Continuously evaluate target implementation effectiveness on a regular basis, conduct rolling reviews, and initiate corresponding management measures at any time.	Create higher economic value to give back to shareholders, investors, and other stakeholders.
Innovation in Products and Technologies	Continue to invest resources in developing innovative products and optimizing manufacturing processes, improve efficiency and reliability, and provide end customers with more efficient products.	In addition to existing customized test equipment, develop new standardized test equipment products to provide customers with more diverse options.	Based on international customer needs, strengthen the research and development process of 5G innovative products.	Based on international industry trends, continue to invest resources to strengthen customized and standardized test equipment products, and 5G product R&D capabilities, to respond to customer needs at any time.
Information Security and Customer Privacy	Establish clear data processing principles and implement appropriate data security measures to protect customer data from unauthorized access.	Conduct periodic cybersecurity education and awareness campaigns and complete business continuity operations (critical information system recovery planning and drills).	Continuously evaluate the security integrity of company network architecture, regularly perform system recovery drills, and strengthen backup and redundancy mechanisms.	Plan and promote the acquisition of relevant domestic and international information security certifications to meet domestic and international customers' information security and personal data protection requirements, ensuring the stability and advantages of the company's future business development.



Topics	Strategy	2024 Implementation Status	2025 Short-term Goals	2026-2030 Medium and Long-term Goals
Ethical Business Operations	Conduct ethical business operations policy promotion and education. A whistleblowing mechanism has been established, with designated channels provided for both employees and external parties to report concerns anonymously. The whistleblowing channel is available on the company website: https://www.aether-tek.com/zh/whistleblowing/ .	No complaint or whistleblowing incidents involving violations of company regulations.	Strengthen integrity and ethics education training for current and new employees, conduct regular promotion, reinforce employee integrity concepts, and maintain zero violations and zero whistleblowing incidents for the year.	Strengthen integrity and anti-corruption concepts among employees, customers, and suppliers, implement the company's anti-corruption policies effectively, thoroughly prevent illegal business practices, and establish AetherTek Technology as a company that fulfills its social responsibilities and emphasizes ethics.
Customer Service	AetherTek Technology values every customer, frequently communicates to understand customer needs, and customer-oriented service is Aether's core advantage.	In 2024, there were no customer complaints regarding poor product quality or service.	Continue to communicate with customers, address customer needs promptly, establish customer satisfaction procedures, and strengthen connections with customers.	Analyze customer satisfaction feedback, identify items that need to be maintained or improved, and take action accordingly.
Training and Education	Value employee growth and development, plan progressive education and training, arrange diverse training courses annually, provide multiple learning resources to develop employee potential, encourage colleagues to acquire new knowledge, accumulate professional knowledge, and expand their areas of expertise.	Provide education and training subsidies for employees to enhance their professional knowledge.	Arrange diverse training courses and provide sufficient educational training resources to develop employee potential.	Establish diverse educational training programs, provide sufficient educational training and learning resources, develop long-term talent development and succession plans to retain outstanding talent.
Greenhouse Gas Emissions and Energy Management	Through greenhouse gas inventory processes and data, plan reduction measures and energy management solutions.	Starting from 2022, promote internal greenhouse gas inventory, report progress to the board of directors quarterly, complete internal verification of 2023 greenhouse gas inventory data in 2024, and complete ISO 14064-1 external verification.	Obtain the ISO 14064-1 external verification certificate for the 2024 greenhouse gas inventory report by the third quarter of 2025; according to Set and implement carbon reduction targets based on the 2024 verification results.	Continue to pass ISO 14064-1 verification annually; achieve 2030 carbon reduction targets; continue to arrange ISO 14064-1 auditor training for employees.



Chapter 2

Corporate Governance



2.1 Operating Performance 2.2 Risk Management 2.3 Information Security and Customer Privacy
2.4 Innovation and Research & Development 2.5 Sustainable Supply Chain



Chapter 2 Corporate Governance

2.1 Operating Performance

2.1.1 Financial Performance



Material Topic: Economic Performance

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Good operational performance has always been Aethertek Technology's goal and serves as a meaningful response to the expectations of our shareholders.
Purpose of Topic Management	Deepening Customer Engagement: Expanding our test equipment business, broadening product lines, and enhancing value-added services. Innovation and Research & Development : 5G research and development and overseas deployment.
SDG Alignment	Goal 8: Promote inclusive and sustainable economic growth, achieve comprehensive and productive employment, and ensure decent work for all.
Policy	<ul style="list-style-type: none"> The mission is to ensure that our services and solutions make the world connect faster and better. While operating with consideration for giving back to society and taking care of employees, the final business results will reward shareholders for their long-term support. Customer-centric service: Aethertek Technology's solutions are all customer-oriented. This means we are committed to bringing higher value to our customers' products. Global connectivity optimization: Our expertise primarily focuses on testing systems and 5G innovation.
Commitment	Strive to generate sustainable and stable profits to create long-term value for all stakeholders, including shareholders, employees, and society.
Responsibility	Create value to contribute to society, maximize shareholder profits, and create an environment for employee growth.
Resources	R&D expenses: 29% of revenue. About 45.93% of workforce is dedicated to innovative R&D, accelerating new product development.
Grievance Mechanism	The Company has established a spokesperson mechanism and set up investor services on its website to facilitate communication with stakeholders.
Actions	Periodically disclose operational results and optimize corporate governance of affiliated enterprises. Financial reports are disclosed quarterly, investor conferences are held annually, and internal management reports are updated monthly.
Management Assessment Mechanism	Annual budgets are prepared yearly, and monthly management meetings are held to report on the operations and revenue/profit status of each department.



2.1 Operating Performance

2.1.1 Financial Performance



Company Operational Performance

Items / Year	2022	2023	2024
Operating Revenue (Thousand NTD)	1,484,271	1,157,274	1,137,860
Operating (Running) Costs (Thousand NTD)	692,797	542,167	476,392
Gross Operating Profit (Thousand NTD)	791,474	615,107	661,468
Non-operating Income and Expenses (Thousand NTD)	133,112	21,689	73,126
Net Profit Before Tax (Thousand NTD)	219,247	30,022	61,831
Net Profit After Tax for the Period (Thousand NTD)	196,938	37,762	53,815
Total Comprehensive Income for the Period (Thousand NTD)	40,084	-7251	50,098
Earnings per Share (NT\$)	2.17	0.41	0.30
Dividends (Thousand NTD)	72,462	25,773	18,876
Employee Salaries (Including Employee Benefits) (Thousand NTD)	499,245	427,100	466,407
Payments to government	69,149	6,382	(6,582)
Retained economic value	915,877	723,792	678,035

Government Subsidies

Items	Subsidizing Authority	Subsidy Amount (NTD)
2023 Ministry of Labor Subsidy for Work-Life Balance Program	Ministry of Labor	20,000
Power and Utility Equipment Subsidy	Bureau of Energy, Ministry of Economic Affairs	220,000

Note:

1. Direct Economic Value Generated: income
2. Economic value distributed: operating costs, employee salaries and benefits, payments to providers of capital, payments to government by country, and community investments.
3. "Employee salaries (including benefits)" in employee benefits includes labor and health insurance costs, retirement fund costs, and other costs, representing the total monetary benefits provided to employees (excluding education and training, protective equipment, or other job-related costs). The other item "employee benefit amount" refers to the welfare expenses that the company allocates to the employee welfare committee for employees, such as employee trips, health examinations, and holiday gift boxes, representing the total cost of benefits provided to employees in non-monetary form.
4. Payments to providers of capital refers to dividends paid to all shareholders, plus interest paid to lenders (including interest in any form of debt and borrowings) and unpaid dividends owed to preferred shareholders.
5. Payments to government refers to all taxes (including business tax, income tax, property tax) and fines.
6. Community investments refers to donations and contributions.
7. Currency is New Taiwan Dollar.
8. Economic value retained: "Direct economic value generated" - "Economic value distributed"



2.1.2 Ethical Business Operations and Legal Compliance

Material Topics: Ethical Business Operations

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Through establishing ethical business operations, enhance the company's internal and external corporate culture, and increase opportunities for cooperation.
Purpose of Topic Management	Establish a corporate culture of ethical business operations and implement ethical management policies, stipulating that business activities must adhere to principles of integrity and maintain continuous implementation.
SDG Alignment	Goal 16
Policy	Based on the "Ethical Corporate Management Code" and "Ethical Corporate Management Operation Procedures and Behavior Guidelines," we establish ethical operation policies founded on the business philosophy of integrity, transparency, and responsibility. These policies are approved by the Board of Directors to establish sound corporate governance and risk control mechanisms, thereby creating a sustainable business environment.
Commitment	Implement ethical business operations in all aspects of both public and private operations.
Responsibility	Regularly review and update various relevant regulations, revise policies, and announce them for all company employees to follow.
Grievance Mechanism	If there are negative impacts on economic, environmental, and social (including human rights) aspects. Whistleblowing System and Channels: https://www.aether-tek.com/zh/whistleblowing/ Whistleblowing and Complaint Email: contact@aether-tek.com
Actions	Strengthen anti-corruption awareness among employees, customers, and suppliers, implement the company's anti-corruption policies, thoroughly eliminate illegal business practices, and make AetherTek Technology as a socially responsible enterprise that upholds the highest ethical standards.
Management Assessment Mechanism	Report the annual implementation results and statistics to the Board of Directors.
Performance and Adjustment	No complaints or whistleblowing incidents involving violations of company regulations.



Integrity management is Aethertek Technology's core value and corporate DNA, deeply embedded in our corporate culture and systems. The Company has established the "Ethical Corporate Management Code" that clearly defines company policies and employee code of conduct, which is disclosed on the company website. The scope of application includes all Aethertek Technology members including subsidiaries, directors, managerial officers, and employees.

To prevent dishonest behavior, Aethertek Technology has established the "Procedures for Handling Reports of Illegal, Unethical or Dishonest Conduct" to implement the Company's Code of Ethical Conduct and Ethical Corporate Management Code. We encourage reporting of any illegal behavior or violations of the Code of Ethics or Integrity Management Code, whether through identified or anonymous reporting. The Company maintains strict confidentiality of reported information and prevents and protects whistleblowers from retaliation or unfair treatment. Those who violate confidentiality obligations will be disciplined according to company regulations. If a reported incident is verified to be true and contributes significant economic benefits, appropriate rewards will be given according to the reward and punishment regulations of each region.

In 2024, Aethertek Technology had no major violations resulting in litigation, whistleblowing, or losses related to corporate governance, ethical business operations, anti-corruption/bribery, or competition law. A major incident is defined as when the cumulative fine amount for a single company incident reaches or exceeds NT\$500,000.

Anti-corruption

Article 5, Paragraph 5, Chapter 1 of the Company's Work Rules stipulates that employees shall not use their official position to accept bribes from others or engage in activities that benefit others improperly. Article 2 of the Ethical Corporate Management Code stipulates that the Company's directors, managers, employees, appointees, or persons with substantial control (hereinafter referred to as substantial controllers) shall not directly or indirectly offer, promise, request, or accept any improper benefits, or engage in other dishonest conduct that violates integrity, laws, or fiduciary duties during business activities for the purpose of acquiring or maintaining benefits (hereinafter referred to as dishonest conduct). The targets of the aforementioned conduct include public officials, political candidates, political party members or party officials, as well as any public or private enterprises or institutions and their directors (board members), supervisors (monitors), managers, employees, substantial controllers, or other stakeholders.

If corruption incidents occur in the Company, relevant personnel will be held administratively accountable, and improvement recommendations will be proposed to correct the deficiencies. For cases involving criminal liability, in addition to continuing to collect and report information and referring cases for investigation, we will also fully cooperate with prosecutors and anti-corruption units in their investigations.

The process for handling whistleblower cases is:

The whistleblowing case handling process is: Audit Office Department receives whistleblowing cases → Collects relevant evidence and analyzes facts of illegal and disciplinary violations → If the case is verified to be true, it will be handled according to relevant laws and company regulations.

Tax

The Company strictly complies with local tax regulations, including relevant tax laws such as business tax, corporate income tax, etc. Main tax policies:

1. Comply with local tax regulations, honestly file and pay taxes within stipulated deadlines, and fulfill social responsibilities as a taxpayer.
2. Disclose tax information in financial statements according to regulations to ensure information transparency.
3. Do not use tax havens or low-tax countries for tax planning with the purpose of tax avoidance.
4. Related party transactions comply with the internationally recognized transfer pricing guidelines published by the Organization for Economic Co-operation and Development (OECD) and conform to the arm's length principle.
5. Establish a trustworthy and honest communication relationship with tax authorities.
6. Consider tax implications for all major company transactions and decisions.

Whistleblowing System

Processing Unit: The Company's Audit Office handles whistleblowing reports from internal employees, customers, suppliers, contractors, shareholders, investors, and related stakeholders.

Reporting Channels: Reports can be made through three channels: "In-person reporting", "Telephone reporting", and "Mail-in reporting".

Processing Procedures: The Company's whistleblowing methods include both "anonymous reporting" and "named reporting" options.

Anonymous Reporting: Anonymous reports are generally not processed. However, if the reported content is deemed necessary for investigation by the processing unit, the case may still be processed and used as a reference for internal review.

Named Reporting: Whistleblowers must provide sufficient information (including names, departments, job titles of relevant personnel, date of incident, and description of content) to facilitate verification by the processing unit.

The Company shall handle whistleblowing cases confidentially and investigate through independent channels, making every effort to protect whistleblowers, whose identities will be kept strictly confidential. For whistleblowers who are employees, the Company guarantees that they will not be subject to any improper treatment as a result of their reporting. To protect the rights of the reported parties and prevent them from becoming victims of retaliation, the Company shall provide opportunities for the reported parties to appeal. If a case is verified to be true, it will be handled according to laws and relevant Company regulations; however, if the investigation reveals that the whistleblower has fabricated false information, the whistleblower shall bear the relevant legal responsibilities.



2.1.3 Board of Directors

The primary responsibilities of Aethertek Technology's Board of Directors include overseeing the achievement of corporate operational goals, enhancing business performance, and providing strategic guidance to the management team; all guided by the principle of sustainable corporate development. Aethertek Technology's Board of Directors meets at least once per quarter to review corporate business performance, discuss important strategic proposals, and examine various ESG issues, including laws and regulations, environmental, social and economic impacts, risks and opportunities. In 2024, a total of 4 Board meetings were held, with an overall attendance rate of 89%.

Aethertek Technology's 11th Board of Directors consists of seven directors, including 4 independent directors, representing a majority of independent directors on the board. None of the independent directors have served more than 3 consecutive terms. Led by the Chairman, board members possess diverse backgrounds and professional expertise required for company development. Through regulations such as "Code of Practice for Corporate Governance," "Board Meeting Rules," "Measures for Election of Directors," "Audit Committee Charter," and "Measures for the Evaluation of the Board's Performance," the Company strengthens the effectiveness of board operations to implement good board governance systems. The Board has established the Audit Committee, Remuneration Committee, and Sustainability Development Committee, with independent directors serving as chairpersons and committee members. Through professional division of labor and independent positions, these committees assist the Board in decision-making, aiming to enhance supervisory functions and strengthen management capabilities while actively implementing corporate governance.

Board Members

Job Title	Name	Gender	Age Range	Audit Committee Member	Remuneration Committee Member	Sustainability Development Committee Member	Employee Status
Corporate Director - Chairman	Chang, Ming-Jye	Male	61-70				
Corporate Director	Chen, Chia-Ming	Male	41-50				V
Natural person directors	Wu, Sheng-Hao	Male	31-40				V
Independent Director	Lin, Lien-Hsing	Male	51-60	V	V	V	
Independent Director	Huang, Yi-Tsung	Male	61-70	V		V	
Independent Director	Lee, Fa-Yao	Male	61-70	V	V	V	
Independent Director	Hsu, Chia-Yuan	Male	51-60	V	V	V	



Audit Committee

The annual work priorities of the Aethertek Technology Audit Committee include overseeing the fair presentation of the company's financial statements, the appointment (dismissal), independence and performance of certified public accountants, the effective implementation of internal controls, the company's compliance with relevant laws and regulations, and the management of existing or potential risks of the company. During the reporting period of this report, the third Audit Committee's term runs from August 10, 2022, until the end of Aethertek Technology's 11th Board of Directors' term. The Audit Committee consists of 4 members and meets at least once per quarter. In 2024, a total of 4 meetings were held with an overall attendance rate of 94%.

Remuneration and Compensation Committee

In accordance with Article 14-6 of the Securities and Exchange Act, Aethertek Technology has established a Remuneration Committee. According to Article 5 of Aethertek Technology's Remuneration Committee Charter, "The Committee shall consist of three members appointed by resolution of the Board of Directors, with one member serving as the convener. During the reporting period of this report, the sixth Remuneration and Compensation Committee's term runs from August 10, 2022, until the end of Aethertek Technology's 11th Board of Directors' term. The Remuneration Committee consists of 3 members, whose responsibilities include establishing and regularly reviewing the policies, systems, standards, and structure for performance evaluation and compensation of directors and managers, as well as regularly evaluating and determining the compensation for directors and managers. The Remuneration Committee assists the Board of Directors in evaluating the correlation between compensation levels of company directors and managers and the company's operational performance, determining profit-sharing ratios, making recommendations on manager compensation and company compensation policies, and constructing company-level compensation strategies based on industry competition, company operational performance, and benchmark market conditions. It also regularly reviews the market relevance of salary and benefit measures to design incentive-based systems. The annual employee profit-sharing amount is approved by resolutions of the Board of Directors and shareholders' meetings and is disclosed in the company's annual report. In 2024, a total of 2 Remuneration Committee meetings were held with an overall attendance rate of 100%.

Organization	Number of meetings held in 2024	Attendance rate
Board of Directors	4	89%
Audit Committee	4	94%
Remuneration and Compensation Committee	2	100%

Enhance Board of Directors' operational effectiveness

The "Measures for the Evaluation of the Board's Performance" were approved by the Board of Directors, and annual internal performance evaluations are conducted for the Board of Directors, individual directors, Audit Committee, and Remuneration and Compensation Committee. Additionally, an external performance evaluation of the Board is conducted at least once every three years by an external professional independent institution or a team of external experts and scholars. The Board's internal performance evaluation is measured through five aspects: participation and execution of director duties, improvement of Board decision-making quality, Board composition and structure, director selection and continuous education, and internal control. This ensures effective Board operation and management of corporate risks and crises. The self-evaluations of the Board of Directors, individual directors, Audit Committee, and Remuneration Committee for 2024 were completed and reported to the Board before the end of the first quarter of 2025, with good overall performance evaluation results.

- (1) The "Board of Directors Performance Evaluation Self-Assessment Questionnaire" is evaluated by the Corporate Governance Officer, and the evaluation includes 5 aspects, i.e., the degree of participation in the Company's operations, the improvement of decision-making quality of the board of directors, the composition and structure of the board of directors, the selection and continuous education of Directors and internal control.
- (2) The "Director Self-Assessment Questionnaire" is completed by all Board members, evaluating six major aspects: understanding of company goals and missions, awareness of director responsibilities, level of participation in company operations, internal relationship management and communication, director's expertise and continuous education, and internal control.
- (3) The "Functional Committee Performance Self-Assessment Questionnaire" is evaluated by the convener of each functional committee, with assessment dimensions including participation in company operations, awareness of functional committee responsibilities, improving the quality of functional committee decisions, functional committee composition and member selection, and internal control—five major dimensions.

Based on the above evaluation results, the company's assessment unit rated the performance as "Above Standard," indicating that the overall operations of the Board of Directors, individual directors, and functional committees are sound. They have fulfilled their responsibilities in guiding and supervising company strategies and have established appropriate internal control systems. The overall operations are well-maintained and meet corporate governance requirements.

- The 2024 "Board of Directors" performance evaluation resulted in an average score of 4.78 points (out of 5 points) across all aspects
- The 2024 "Individual Directors" performance evaluation resulted in an average score of 4.76 points (out of 5 points) across all aspects
- The 2024 "Functional Committees" performance evaluation resulted in an average score of 4.84 points (out of 5 points) across all aspects



Board Member Diversity and Expertise

To strengthen corporate governance and promote sound development of the Board's composition and structure, the Board members of our company not only possess cross-industry professional experience but also encompass complementary capabilities in finance, legal affairs, research and development, and management. They maintain high sensitivity and quick responsiveness to various risks and impacts.

Name of Director	Diversified Core Competences	Basic Composition							Competent									
		Nationality	Gender	Age				Length of Service of Independent Director		Operational Judgment Capability	Ability to perform accounting and financial analysis	Business Administration Capability	Risk Management Capability	Crisis Management Capability	Industry Knowledge Capabilities	The International scene	Leadership and decision-making abilities	Legal Capacity
				31 to 40	41 to 50	51 to 60	61 to 70	Less than 3 years	3 to 9 years									
Representative of Erickson Capital Co., Ltd.: Chang, Ming-Jye	R.O.C.	Male				V			V	V	V	V	V	V	V	V	V	
Representative of Erickson Capital Co., Ltd.: Chen, Chia-Ming	R.O.C.	Male		V					V		V	V	V	V	V	V	V	
Wu, Sheng-Hao	R.O.C.	Male	V						V	V	V	V	V	V	V	V	V	
Lin, Lien-Hsing	R.O.C.	Male			V			V	V	V	V	V	V	V	V	V	V	
Huang, Yi-Tsung	R.O.C.	Male				V		V	V	V	V	V	V	V	V	V	V	
Lee, Fa-Yao	R.O.C.	Male				V	V		V		V	V	V	V	V	V	V	
Hsu, Chia-Yuan	R.O.C.	Male			V		V		V		V	V	V	V	V	V	V	

Aethertek Technology enhances the overall knowledge of the highest governance body in legal, economic, environmental, and social issues through annual director training programs, continuously improving the board's risk management capabilities. At the meanwhile, in light with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the Directions for the Implementation of Continuing Education for Directors of TWSE/TPEX Listed Companies, we promote training arrangements for directors (including independent directors). The course topics cover various aspects of corporate governance, including finance, risk management, operations, business, accounting, legal affairs, and corporate social responsibility. Directors are arranged to complete at least 6 hours of training courses annually.





On August 7, 2024, training courses organized by the Taiwan Corporate Governance Association will include topics on "Sustainability Transformation and International Trends" and "Sustainability Report and Disclosure".

Director Education and Training

Job Title	Name	Course	Hours
Corporate Director - Chairman	Chang, Ming-Jye	Sustainability Transformation and International Trends	3
		Sustainability Report and Disclosure	3
Corporate Director	Chen, Chia-Ming	Sustainability Transformation and International Trends	3
		Sustainability Report and Disclosure	3
Director	Wu, Sheng-Hao	Sustainability Transformation and International Trends	3
		Sustainability Report and Disclosure	3
Independent Director	Lin, Lien-Hsing	Sustainability Transformation and International Trends	3
		Sustainability Report and Disclosure	3
Independent Director	Huang, Yi-Tsung	Sustainability Transformation and International Trends	3
		Sustainability Report and Disclosure	3
Independent Director	Lee, Fa-Yao	Sustainability Transformation and International Trends	3
		Sustainability Report and Disclosure	3
Independent Director	Hsu, Chia-Yuan	Sustainability Transformation and International Trends	3
		Sustainability Report and Disclosure	3





Duties	Name	Number of Shares Held	Shareholding ratio	Concurrent Positions
Corporate Director	Erickson Capital Co., Ltd.	37,251,000	52.50	None
Corporate Director Person/ Chairman	Chang, Ming-Jye	0	0	<ul style="list-style-type: none"> Chief Economist, Fracai Investment Bank Independent Director, China Metal Products Co., Ltd. Corporate Representative, Triple S Technologies Inc. Chairman, Trantest Precision (China) Ltd.
Representative of Corporate Director	Chen, Chia-Ming	5,000	0.01	<ul style="list-style-type: none"> Director of Test Research and Development Division, Aethertek Technology Co., Ltd.
Natural person directors	Wu, Sheng-Hao	0	0	<ul style="list-style-type: none"> General Manager, Aethertek Technology Co., Ltd. Chairman, Trantest Enterprise (India) Private Limited Chairman, Trantest Enterprise (Vietnam) Company Limited
Independent Director	Lin, Lien-Hsing	0	0	<ul style="list-style-type: none"> Independent Non-Executive Director, Shinelong Automotive Lightweight Application Ltd. Independent Director, L&K Engineering (Suzhou) Co., Ltd
Independent Director	Huang, Yi-Tsung	0	0	<ul style="list-style-type: none"> Representative of Corporate Director of PixArt Imaging Inc. Independent Director, ITE Tech. Inc. Independent Director, eCloudvalley Digital Technology Co., Ltd. Independent Director, Kayee International Group Co., Ltd.
Independent Director	Lee, Fa-Yao	0	0	<ul style="list-style-type: none"> Independent Director of Accton Technology Corp.
Independent Director	Hsu, Chia-Yuan	0	0	None

Conflict of Interest Avoidance

In terms of directors' recusal from conflict of interest proposals, according to Article 15 of Aethertek Technology's "Rules of Procedure of the Board of Directors Meeting", "Directors shall explain the important aspects of their personal interest or the interest of the corporations they represent during the board meeting if such interest relates to any matters of the meeting. When such interest may prejudice the interest of the company, the director shall not participate in discussion or voting on that agenda item and shall recuse themselves during discussion and voting. The director also shall not exercise voting rights as proxy on behalf of another director.



2.2 Risk Management

The Board of Directors is the highest decision-making body for risk control among companies within the group, directly supervising the risk governance structure of all companies within the group. To enhance risk assessment and strengthen management functions, the Board approved the establishment of the "Sustainability Development Committee" in 2024. Its subordinate "Implementation Office" is responsible for identifying and managing operational risks, including physical and transition risks that may arise from climate change, and leads the planning of relevant response measures. The Implementation Office evaluates potential risks from various business activities to keep them within acceptable levels. The Implementation Office conducts risk identification and analysis across seven major aspects - operations, finance, country, legal compliance, ESG, human resources, and information security - based on each department's business scope. It also updates the annual key risk identification matrix. According to the risk identification results, each department develops response strategies, integrates and manages risks that may affect operations and profitability. The office submits management implementation status and risk control reports to the Board of Directors annually, supervising and tracking the management team's risk management implementation to strengthen corporate resilience.

2.3 Information Security and Customer Privacy

Material Topics: Information Security and Customer Privacy

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Information security is the foundation for maintaining secure operations of all services and ensures the company has a consensus on implementing its information security mission.
Purpose of Topic Management	Strengthen information security management to ensure the security of data, systems, equipment, and networks, thereby guaranteeing the confidentiality, integrity, and availability of the company's and customers' assets and information.
SDG Alignment	Goal 9
Policy	<ul style="list-style-type: none"> • Annual external computer audit procedures are conducted by accounting firms to examine overall information and security-related matters. • The Company has established information security management to strengthen information security management and ensure the security of data, systems, equipment, and networks. • When security incidents occur, the Information Security Department handles and reports these incidents. Case sharing, learning, and statistical analysis of security incidents. <p>The Information Security Department is responsible for coordinating the implementation of information security management, promoting information security messages, raising employee security awareness, and collecting and improving the performance and effectiveness of organizational information security management systems, including technologies, products, and procedures.</p> <p>Periodic information security reports are made to the COO and General Manager to audit and evaluate the effectiveness of the company's information operations internal controls, as well as to protect the confidentiality, integrity, and availability of information.</p> <p>The Audit Office conducts annual information security audits on the computerized information system cycle within the internal control system to evaluate the effectiveness of the company's information operations internal controls.</p>



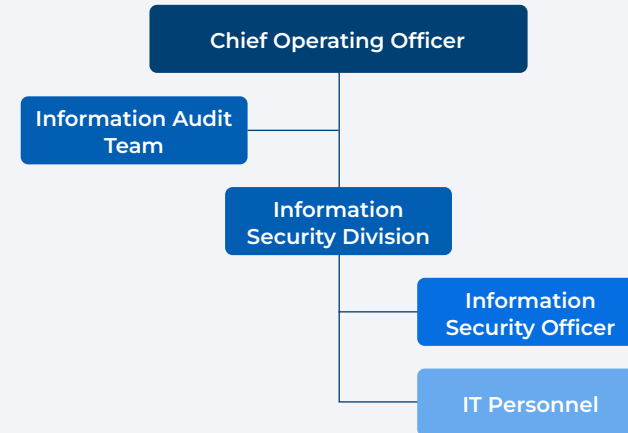
2.3 Information Security and Customer Privacy

Reporting Requirements	Sustainability Management Approach
Commitment	Keep pace with the times by continuously researching security technologies and their potential introduction and application.
Responsibility	The information security organization and responsibilities have been clearly defined to promote and maintain various management, execution, and audit tasks.
Resources	Strengthen security awareness, update security equipment, and implement data encryption measures to achieve company security and customer privacy protection.
Grievance Mechanism	The company provides an email address (contact@aether-tek.com) for internal and external reporting and complaints.
Actions	Continuously optimize the information security environment, including measures such as information equipment inventory, maintenance, and security awareness promotion.
Management Assessment Mechanism	Follow and execute audits according to the company's internal control system's computerized information system cycle and information security checks. Additionally, annually, CPAs from accounting firms engage annually to conduct external System Audit procedures for comprehensive information and security-related audits.
Performance and Adjustment	No security incidents or violations were reported in 2024.

2.3.1 Information Security Objectives

- Enhance information security protection technology to reduce potential threats.
- Strengthen internal security management and regulate employee operational behavior.
- Establish comprehensive data protection mechanisms to ensure data security.
- Conduct regular information security risk assessments to enhance overall defense capabilities.
- Ensure disaster recovery and business continuity planning to protect customer privacy.
- Strengthen access control of customer data to allow only authorized personnel to perform data access operations. And maintain detailed records of all access activities.
- Strengthen data protection technology and implement multi-layered security measures, including firewall blocking, intrusion detection, and virus protection, to ensure customer data will not be leaked or damaged due to external attacks or internal vulnerabilities.
- Strengthen data storage and backup strategies to ensure regular backup of customer data and store backup data in a highly secure environment.

2.3.2 Information Management Team Organization Chart



Information Audit Team: The emergency response team is a task force, composed of personnel appointed by the COO who also leads the members' responsibilities and operational content, responsible for auditing the implementation of information security management policies.

Information Security Officer: Served by the Information Security Division Manager, responsible for early warning and monitoring of information security conditions, and handling information security situations and incidents.



Information Security Promotion

The company conducts information security promotion through emails and internal announcements, including phishing emails, phishing prevention, data security, and software copyright concept promotion.

Topics	Channel	Frequency	Target	Specific Results
Phishing Email Prevention	Internal Email Notification	Irregular, at least once per quarter	All Employees	No phishing email clicks occurred in 2024
Virus and Malware Protection	Internal Email Notification	Irregular, at least once per quarter	All Employees	No virus infection incidents on employee computers
Data Security	Internal Email Training	Once every six months	All Employees	1. Development of employee data backup habits 2. No data leakage incidents from employees
Software Copyright Awareness Promotion	Internal Email Training	Once every six months	All Employees	Employee Intellectual Property Rights Awareness Training

2.3.3 Information Security Management

The company has established information security policies to ensure that various information security management systems can be thoroughly implemented, effectively operated, supervised, and continuously maintained, as well as to protect the confidentiality, integrity, and availability of important information systems. The policy is established to provide all employees with clear guidance in their daily work. Every employee is responsible for actively supporting and promoting the information security policy to ensure the secure operation of the Company's data, information and communication systems, equipment, and networks. All employees are expected to understand, implement, and maintain this policy in order to achieve the goal of business continuity.



Implementing information security and enhancing service quality

All employees are required to follow the Company's information security policies and implement all necessary information and communication operation measures to ensure the confidentiality, integrity, and availability of business data. These efforts aim to protect information from external threats or improper internal management, and to prevent potential risks such as data breaches, damage, or loss. Appropriate protective measures are adopted to reduce risks to acceptable levels. The information security system is continuously monitored, reviewed, and audited to strengthen service quality and enhance service standards.



Strengthen information security training to ensure business continuity

The Company supervises all employees in implementing information security management and provides ongoing annual training and awareness programs to reinforce the concept that "information security is everyone's responsibility." These efforts aim to enhance employees' understanding of the importance of information security, promote compliance with relevant policies and procedures, improve cybersecurity awareness and emergency response capabilities, mitigate information security risks, and ensure business continuity.



Emergency response to improve organizational resilience

Formulate plans for emergency response on important information and critical businesses and conduct regular drills and exercises on emergency response procedures to ensure rapid recovery in the event of an information and communications system failure or major disaster. This is to ensure the continuity of critical business operations and to enhance organizational resilience.



Internal and external audit double-checking to strengthen and improve the information security system

The Audit Office conducts annual information security audits on the internal control system's computerized information system cycle to evaluate the effectiveness of the company's information operations internal controls. Additionally, an accounting firm is commissioned to perform external audit procedures on System Audit annually, conducting overall information and security-related inspections and providing optimization recommendations.



2.4 Innovation and Research & Development

Material Topic: Innovative Products and Research & Development

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	The company focuses on product research and development and technological innovation, continuously expanding product applications and enhancing market competitiveness, thereby promoting sustainable corporate development and creating economic value.
Purpose of Topic Management	Enhance corporate product competitiveness to create enterprise value and profitability.
SDG Alignment	Goal 8
Policy	Continuously strengthen the R&D team and technical capabilities, further develop internationally competitive technologies and products, while enhancing technical research and development protection.
Commitment	The company has established a comprehensive R&D team and technical capabilities to develop new products and enhance international product competitiveness.
Responsibility	The R&D team continuously optimizes internal resources and conditions, allocating resources in response to industry environment and customer actions to achieve sustainable operation goals.
Resources	R&D expenses account for 29% of total revenue, demonstrating the company's full commitment to product research, development and innovation.
Grievance Mechanism	The company provides an email address (contact@aether-tek.com) for internal and external reporting and complaints.
Actions	Participate in major domestic and international exhibitions to exchange and discuss industry development with other manufacturers.
Management Assessment Mechanism	The company regularly holds meetings to track R&D project progress.
Performance and Adjustment	Participate in WMC, NEPCOM Vietnam, and NEPCOM Shenzhen in 2024. Hold investor conferences to showcase the company's technological achievements, establish relationships within the industry, increase cooperation opportunities, and enhance product competitiveness.

2.4.1 Highlights and Achievements

Aethertek Technology's core technology is based on PCB testing solutions and radio frequency performance solutions, which are currently the company's main sources of revenue and profit. Based on unique customer requirements, Aethertek Technology actively promotes innovative technologies through its powerful R&D team capabilities and continues to innovate in IoT end-product sectors including smartphones, tablets, wearable devices, and smart home applications. At the meanwhile, with the rapid development of electric vehicle and AI server markets, Aethertek Technology is actively expanding into these fields, providing customers with comprehensive testing equipment focusing on various functional tests during customer product manufacturing processes, thereby significantly improving product yield and durability, further enhancing product market competitiveness and brand reputation.

Fifth-generation mobile communication (5G) and smart networking technologies have become central to the future of the electronics industry. Hybrid electronic products integrating wireless communication, mobile functionality, and digital technologies are becoming increasingly prevalent. The Company is proactively seizing this trend to offer comprehensive services across a wide range of advanced ICT electronic products, including 5G smartphones and tablets, millimeter wave (mmWave) technologies, wearable devices, and IoT-based smart home terminals, as well as cloud technologies that are expected to see widespread application in the future.

India, in particular, is a key region for such development, with the 5G penetration rate projected to rapidly grow to 65% by 2029—bringing substantial growth potential to related industries. The Company will capitalize on this opportunity by leveraging its strong 5G R&D capabilities, closely monitoring industry developments, and capturing emerging business opportunities.



2.4.2 Product Research & Development and Features

Category	Features
RF Testing	Aethertek Technology provides complete OTA and Conductive testing solutions, covering Sub-6 and millimeter wave frequency bands. The company develops its own shielding boxes, antennas, and fixtures, and develops proprietary testing software, combining with RF testing instruments to create one-stop testing solutions for customers. For millimeter wave testing, frequency up/down converters are provided to reduce dependence on expensive testing equipment, effectively lowering research & development and mass production testing costs.
5G Products	Aethertek Technology has developed multiple millimeter wave array antenna modules that support 400-800 MHz bandwidth, realizing the advantages of millimeter wave technology such as enhanced Mobile Broadband (eMBB), Ultra-Reliable Low-Latency Communications (URLLC), and massive Machine Type Communications (mMTC). Considering the needs of product and system integration, Aethertek Technology provides antenna modules with FPGA control, or pairs them with independent FPGA control boards, simplifying the system's antenna module control process. Additionally, the company develops proprietary software interfaces that support customized adjustment of antenna gain and amplitude, allowing customers to flexibly develop and optimize according to their needs. Meanwhile, Aethertek Technology and its partners have launched FR2 Open RAN Radio Unit reference designs to accelerate millimeter wave base station development for system manufacturers.

2.4.3 Customized Test Equipment

Another major strength of Aethertek Technology is its customized 5G millimeter wave small cell base station and millimeter wave array antenna design services. In the 5G era, its R&D capabilities have developed towards steady growth, ready to meet various future market demands. ◦

5G Products

High bandwidth support: The FR2 frequency band (i.e., 24.25 GHz to 52.6 GHz) belongs to the millimeter wave range. To achieve high-speed data transmission, millimeter wave array antennas need to support high bandwidth. Typically, these antenna modules can provide bandwidth of several GHz, meeting the requirements of FR2.

Beamforming technology: Millimeter wave antenna arrays utilize digital or analog beamforming technology to precisely control beam direction by dynamically adjusting the phase of each antenna element. This not only enhances transmission flexibility but also reduces beam leakage, improves antenna directivity and coverage area, thereby enhancing the connection stability and capacity of FR2 communications.

MIMO technology: Multiple-Input Multiple-Output (MIMO) technology can further enhance the performance of FR2 communications. Millimeter wave array antennas can simultaneously transmit and receive signals through multiple antenna elements, improving data transmission rates and reliability while increasing spectrum utilization efficiency.

High gain design: Since millimeter wave signals are susceptible to attenuation during transmission, millimeter wave array antennas are typically designed with higher gain to compensate for signal loss and ensure communication distance and quality.

Tunable frequency: Since FR2 covers a wide frequency band, millimeter wave antenna systems are typically designed to support tunable frequency, enabling operation in different frequency bands according to requirements.

Integration with other systems: To achieve a complete FR2 communication solution, millimeter wave array antennas are typically tightly integrated with other core technologies such as up/down converters, base station equipment, and control systems to support more flexible communication requirements.

With technological advancement and increasing commercial demands, millimeter wave (mmWave) technology has gradually progressed from initial exploration to maturity, playing an increasingly important role across different industries. The high-frequency characteristics of millimeter waves, especially their ability to provide extremely large bandwidth, make them an ideal choice for supporting high-speed, high-capacity networks. Over time, millimeter wave applications have gradually expanded into multiple domains, showing particularly great potential in Fixed Wireless Access (FWA) and enterprise private networks, and progressively becoming an important technological foundation for telecom operators and enterprises to develop efficient communication services.

Aethertek Technology: As a key supplier in the millimeter wave field, Aethertek Technology focuses on providing advanced array antennas, which are essential core components in millimeter wave base stations and wireless communication equipment. These high-performance array antennas can support wide-range millimeter wave signal coverage and ensure stable signal quality in point-to-point or point-to-multipoint communication processes. Meanwhile, Aethertek Technology has collaborated with Taiwan's only IC design company offering 5G SoC solutions to launch Taiwan's first 5G FR2 O-RU/small cell base station total solution.



From AIM to ARM: Responding to Market Demands and Establishing Our Development Direction

ARM is a module design that integrates the antenna module and driver mainboard, maintaining all the advantages of AIM while achieving a more streamlined overall design. It can be applied as the core component for data transmission and reception in O-RU small cell base stations and other applications. Besides ensuring high data rates and low latency, it represents a new option for expanding network application scenarios. Our company has been continuously expanding its scale in the market for 5G technology popularization and applications, and in recent years has extended its deployment beyond domestic markets to India. In 2023, the development of both AIM and AIM EVB antenna software demonstrated a significantly greater impact. In particular, the AIM EVB antenna software lowered the barriers to entry for laboratories and academic institutions, facilitating broader engagement in this field and contributing effectively to the advancement of the industry environment.

We introduce new innovations in millimeter-wave antenna modules ever year, including IRIS and GELATO in 2023 and UNICORN and TITAN in 2024. We will continue developments in 2025, with the soon-to-be-launched NOVA, an ARM module that integrates the antenna module and driver motherboard into one, offers a more streamlined and convenient solution compared to existing functions. Indian customers have shown strong interest in this new product, and we expect it to become a major offering in the Company's 5G business unit.

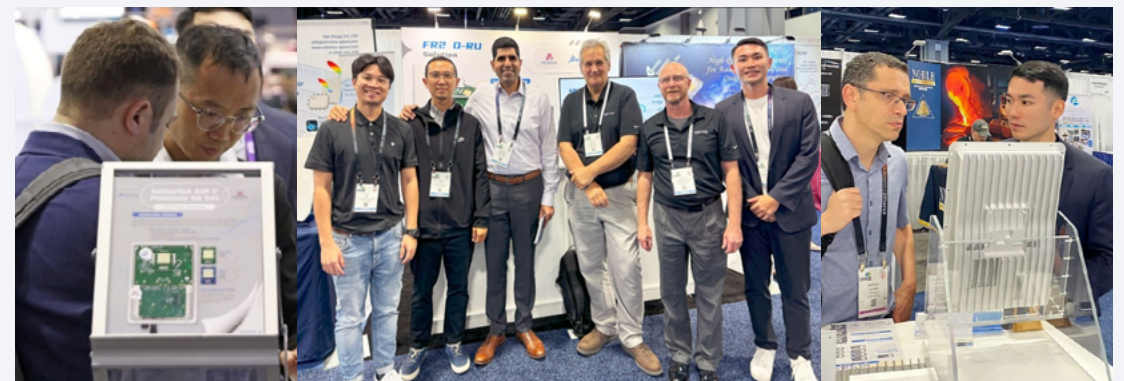
2.4.4 Industry Exchange and Innovation

The company participated in MWC Barcelona, the most influential annual event in the global mobile communications industry, in February 2024. This exhibition brings together key upstream and downstream manufacturers in the mobile communications industry, showcasing mainstream products and the latest technologies, attracting numerous professional buyers and industry decision-makers from around the world, providing an excellent opportunity for businesses to expand into international markets. The company showcased FR2 O-RU solutions as its core exhibition items, actively strengthening international visibility and technological influence. Through this platform, we aim to expand global cooperation opportunities, deploy in the 5G market, and deepen international business development.

The company participated in the International Microwave Symposium (IMS) and exhibition held in Washington, D.C., USA in June 2024. IMS is the largest and most influential top international conference and exhibition in the RF and microwave field, bringing together global industry leaders, technical experts, and research institutions. This exhibition participation not only demonstrated the company's professional expertise and innovative capabilities in high-tech fields such as RF and microwave but also enhanced our brand image and international professional standing. Through this participation, we further expanded global market opportunities and established deeper business connections and cooperative relationships with important international industry partners, laying a crucial foundation for future strategic deployment.



MWC Barcelona 2024



IMS 2024



The company participated in MWC Shanghai (Mobile World Congress Shanghai) in 2024, featuring its independently developed new-generation AiM products as the main exhibition items. During the exhibition, these products attracted attention from potential customers and industry professionals across various sectors. This not only effectively enhanced the company's technological visibility but also helped expand our international market presence and potential customer base, strengthening subsequent business opportunity development.

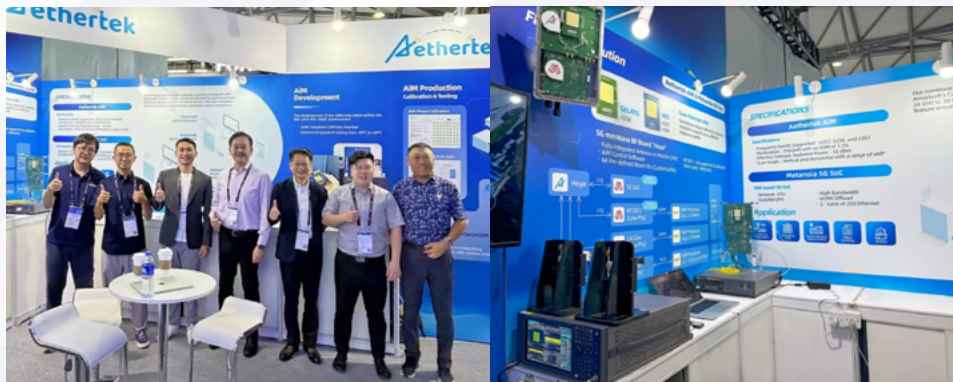
The company participated in Electronica 2024 held in Munich, Germany in November 2024. This exhibition is the world's most influential professional trade fair and conference for electronic components, systems, and applications, focusing on future trends in the electronics industry. Through this exhibition participation, the company actively expanded international business cooperation, established substantial connections with global potential customers and strategic partners, further enhanced brand international exposure and professional image, and strengthened the enterprise's competitive advantages and market visibility in the global electronics industry.

Array Antenna

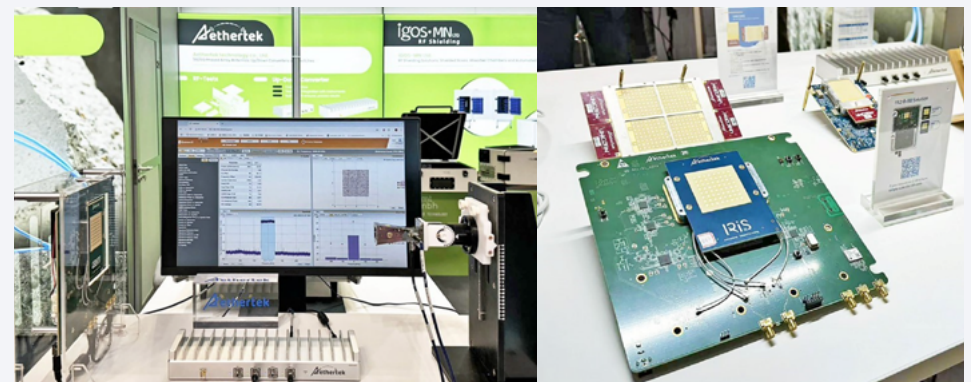
Aethertek Technology will respond to millimeter-wave requirements for different projects based on existing products and make platform customization adjustments according to customer needs. Due to the high-power consumption of millimeter waves, we will focus on developing low-power antenna modules in the future to meet different customers' deployment needs. Furthermore, as the current market is in a small-volume production phase, Aethertek Technology continues to optimize product manufacturing processes and testing methods to meet future mass production demands.

Up/Down Converter

In view of the growing demand for Low Earth Orbit (LEO) satellite communications, Aethertek Technology plans to develop up/down converters for dedicated frequency bands, providing solutions for customer R&D and production testing units, thereby effectively reducing the costs of research, development, and mass production testing.



MWC SHANGHAI 2024



Up/Down Converter

Array Antenna



2.5 Sustainable Supply Chain

Our company is committed to providing customized electronic product solutions, and during the research, development, and manufacturing processes, we coordinate procurement with customer-designated component suppliers. Regarding supplier selection, management processes can be established based on the number of suppliers or procurement volume ratios to ensure stability in quality and delivery times.

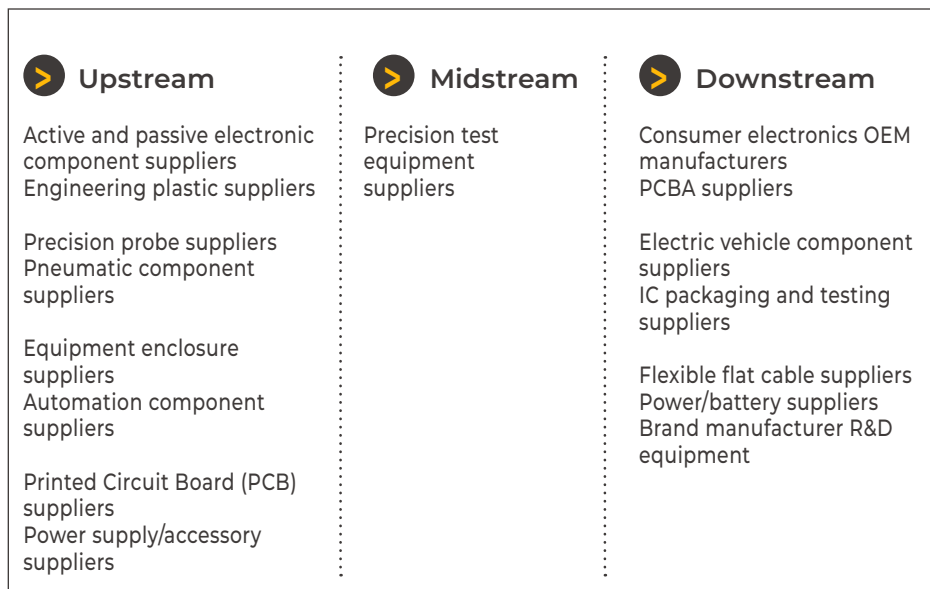
In terms of industry chain division, our company is positioned in the midstream segment of the electronics industry, with the following characteristics and roles:

Upstream: Purchase customer-specified or self-evaluated components and key elements.

Midstream: Responsible for component processing, assembly, and functional testing, integrating them into intermediate products.

Downstream: Sell finished products to consumer electronics manufacturers or brand suppliers, who perform functional testing and quality verification in their production processes.

This process not only helps downstream customers improve production yield and quality stability but also strengthens the company's key collaborative position in the electronics industry supply chain, contributing to establishing long-term stable partnerships. The relationship between the top, middle and downstream of the automatic testing equipment is shown as follows:



Based on protecting basic human rights, fulfilling corporate social responsibility, and demonstrating a quality corporate image, our company aims for balanced and sustainable development across economic, social and environmental aspects. In 2025, we will require suppliers to sign relevant sustainability commitment letters, which will include the following key points:

1. Ethical Business Operations

- (1) Willing to comply with ethical business operation guidelines and regulations, including but not limited to clean operations, fair trading, information disclosure, and avoiding improper benefits, bribery and corruption, improper donations or sponsorships, unfair competition, leaking or seeking company confidential information and false advertising, as well as complying with intellectual property rights and related regulations.
- (2) Should conduct transactions in an open and transparent manner based on ethical business operations. In cases of serious dishonest behavior, business relations with the signatory may be suspended and they may be listed as a rejected business partner.
- (3) Fully understand the company's ethical business operations policies and regulations, and explicitly refuse to directly or indirectly provide, promise, request or accept improper benefits in any form or under any name.

2. Labor rights and human rights

- (1) Prohibition of child labor.
- (2) Prohibition of forced labor of employees.
- (3) Prohibition of any form of discrimination.
- (4) Ensure that employee working hours, overtime hours, and wages comply with legal standards, and provide employees with reasonable rest periods and overtime pay.
- (5) Comply with occupational safety and health regulations.

3. Environmental protection

- (1) Should be committed to caring for the Earth, cherishing resources, and environmental protection and energy conservation, establishing environmental protection and energy-saving policies and measures, and effectively implementing a corporate culture of sustainable environmental development.
- (2) Should strive to reduce or eliminate all forms of waste, including but not limited to water resources and energy resources.
- (3) Should strive to reduce and properly handle the discharge of pollutants, toxic substances, and waste. The handling of waste and other materials should comply with relevant legal regulations to reduce impact or harm to the natural environment



2.5.1 Testing Equipment (Company Features)

Testing equipment plays an indispensable role in product development, production manufacturing, and quality management. It ensures products meet design specifications and quality standards. Through precise testing and monitoring, businesses can detect potential issues in real-time during the manufacturing process, prevent defective products from entering the market, and thereby reduce the risk of returns and recalls. Furthermore, the automation and intelligent application of testing equipment not only improves inspection efficiency but also reduces human error, making the production process more stable and reliable. Meanwhile, through data analysis and trend forecasting, businesses can optimize manufacturing processes, further reduce costs, and improve production efficiency. For specific industries such as electronics, medical, and automotive, testing equipment is particularly crucial in ensuring products comply with international standards and regulations, enabling businesses to successfully enter global markets and enhance their competitiveness. Additionally, during the research and development phase, testing equipment can verify the performance and durability of new products, providing scientific basis for product innovation. With the development of artificial intelligence and IoT technology, the intelligence level of testing equipment will further improve, enabling businesses to more precisely control quality and production efficiency, ultimately enhancing brand reputation and strengthening market competitiveness.

2.5.2 Circuit Board Testing Industry

The circuit board testing industry is expected to continue growing over the next few years, especially by 2025, driven by various factors. The following are some key observations about the industry outlook:

1 Market Demand Growth

- Widespread adoption of electronic products: With the rapid growth of electronic products such as smartphones, Internet of Things (IoT) devices, smart homes, and automotive electronics, the demand for circuit board testing is also increasing.
- 5G technology promotion: The expansion of 5G networks enhances the demand for high-performance circuit boards, driving up the demand for testing services.

2. Technological Advancement

- Automation and intelligent testing: The introduction of automated testing systems and artificial intelligence technology will improve testing efficiency, reduce labor costs, and enhance testing accuracy.
- High frequency and high-speed testing: With the development of high-frequency circuit boards and high-speed connectors, the requirements for testing technology will become more demanding, and the market needs more professional testing services.

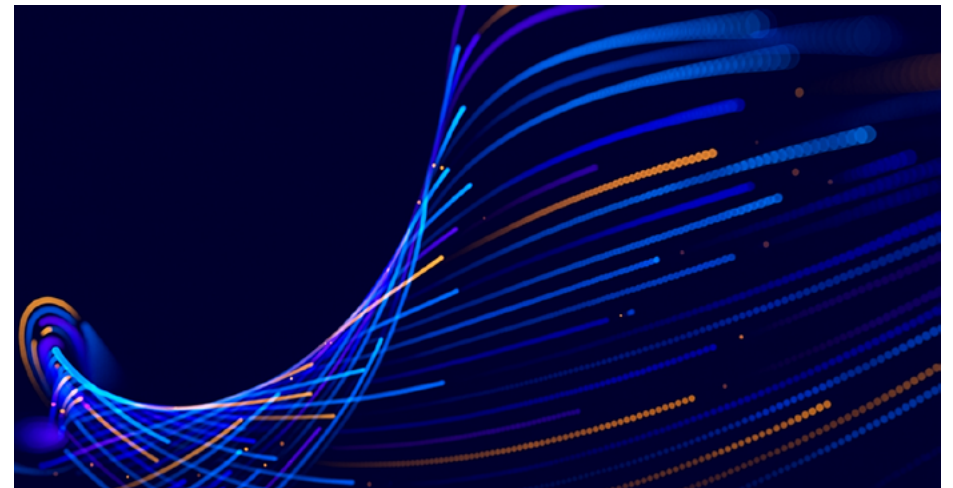
3. Environmental Regulations

Increased environmental awareness: As global emphasis on environmental protection grows, the production and testing of electronic products need to comply with more environmental regulations, which will drive technological innovation and upgrades within the industry.

4. Diversification of Industry Applications

- Automotive electronics: With the development of electric vehicles and autonomous driving technology, the complexity of automotive electronic products is increasing, leading to a rise in demand for circuit board testing.
- Medical devices: The medical industry has extremely high reliability requirements for electronic equipment, and the demand for circuit board testing will increase accordingly.

The outlook for the circuit board testing industry is optimistic, with market demand, technological advancements, and diversification of industry applications driving its growth. The company will also actively grasp all projects that can be reached with our products and core competencies, in order to provide customers with the most comprehensive service and bring higher value to our customers' products. Moreover, when customer products undergo testing, not only can it ensure improved product yield, but a higher testing ratio can also increase product reliability, ultimately gaining consumer preference.





2.5.3 Customer Service

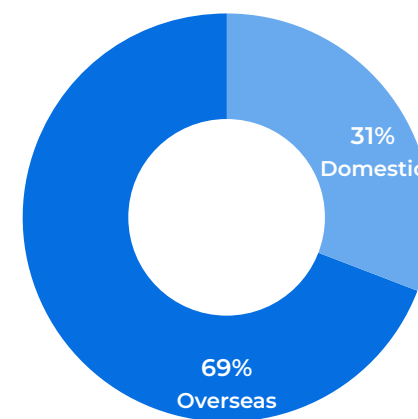
Customer service is Aethertek Technology's core value, providing customers with high standards and innovative quality and service through excellent execution, aiming to become the best partner for customers. Aethertek Technology's business units have dedicated service teams for their respective customers, responsible for business acceptance, product research and development, manufacturing, quality, delivery, and after-sales service. They provide accurate and prompt responses and comprehensive solutions to customer issues and feedback. In terms of after-sales service, when customers encounter problems, we provide immediate on-site troubleshooting or, when equipment is newly installed, we offer on-site assistance as needed.

Material Topics: Customer Service

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Customer service is the company's core advantage and corporate mission.
Purpose of Topic Management	Provide excellent service to customers, enhance company reputation and market visibility to gain more service opportunities.
SDG Alignment	Goal 13
Policy	Establish a comprehensive series of order management procedures and customer service procedures. Establish a service-oriented operating model and optimize service processes to enhance customer trust and create win-win situations.
Commitment	We value every customer, frequently communicate to understand customer needs, and efficiently provide fast and convenient services to customers.
Responsibility	Provide quick response and comprehensive support, ensure timely handling of customer needs, continuously optimize service processes, and enhance trust and brand reputation.
Resources	A complete sales team and after-sales service team are always available to support customer needs; research and development resources are invested to respond to market trends and customer projects.
Grievance Mechanism	Company customers can reflect issues on various business units at any time through phone and email. The company's official website also has a dedicated page for potential and existing customers to submit their needs.
Actions	Business units actively communicate with customers about their needs, communicate with R&D units to propose complete solutions, and achieve customer expectations and organizational goals.
Management Assessment Mechanism	Ensure customer complaint and feedback mechanisms are effectively implemented and improved, with designated specialized units responsible for establishing, managing, maintaining, and executing related business operations and project implementation.
Performance and Adjustment	Continuously optimize service processes and train employees to enhance response capabilities and customer trust.

2.5.4 Proportion of Spending on Local Suppliers

The proportion of procurement expenditure from local suppliers for our company is: domestic 31%, overseas 69%.





Chapter 3

Environmental Sustainability





Chapter 3 Sustainable Environment

Material Topic: Greenhouse Gas Emissions and Energy Management

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Focusing on establishing top-down sustainable management guidelines can provide clear behavioral standards for all departments of our company to reference, accelerating sustainability implementation.
Purpose of Topic Management	Prevent risks to operational performance from environmental regulations, including addressing needs related to customer requirements, market concerns, sustainable business practices, and performance issues.
SDG Alignment	Goal 13
Policy	Aethertek Technology actively engages in corporate sustainable development, establishing a Sustainable Environment Team under the Sustainable Development Committee to manage environmental issues, focusing on climate change and global warming concerns.
Commitment	Through annual greenhouse gas inventory, practical actions for energy conservation and carbon reduction, and education, we plan annual carbon reduction targets and set short, medium, and long-term carbon emission reduction goals.
Responsibility	Sustainability Promotion Office: Establish and regularly track greenhouse gas reduction timeline planning for achieving net-zero carbon emissions by 2050. Administrative Management Division: Implement energy control measures, including the arrangement and use of company equipment and spaces, as well as applications for relevant legal procedures.
Resources	Annually allocate a fixed carbon reduction budget for implementing plans related to energy-saving equipment and renewable energy goals. Various functional departments promote energy conservation work and related educational training.
Grievance Mechanism	The Sustainability Promotion Office holds meetings periodically to invite relevant units to communicate implementation status and areas that need strengthening.
Actions	Continuously promote energy conservation and carbon reduction to group employees, with all units jointly promoting and implementing these initiatives, and conduct annual greenhouse gas inventories to verify carbon reduction performance.
Management Assessment Mechanism	Review carbon reduction performance through annual greenhouse gas inventory reports.
Performance and Adjustment	Follow the net-zero carbon emission target planning and review annual greenhouse gas inventory reports to confirm that greenhouse gas reduction trends and ratios meet the original plans and make adjustments according to the group's operational scale as needed.



3.1 Climate Change Response

Due to extreme weather caused by global warming and the increasing importance of energy and climate change issues in recent years, Aethertek Technology must fulfill its corporate sustainability responsibilities in order to achieve sustainable development in the industry. Following the Task Force on Climate-related Financial Disclosures (TCFD) framework, which covers governance, strategy, risk management, metrics and targets, Aethertek Technology's Sustainability Development Office identifies climate-related risks and opportunities, formulates corresponding strategies, and reports regularly to the Board of Directors, who monitors the implementation results.

3.1.1 Governance

To respond to the high uncertainty of climate change and rapid changes in policies and markets, as well as to timely grasp and estimate potential impacts caused by climate change, the company regularly convenes senior executives from various departments to identify significant climate risks and opportunities. At the same time, we also further assess the potential risks that typhoons and high temperatures may bring to various operating locations, aiming to understand external environmental climate changes and market dynamics for more comprehensive consideration in overall operational strategy planning.

The "Sustainability Development Committee" is established under the Board of Directors, consisting of four board members authorized by the Board who possess professional knowledge and capabilities in corporate sustainability. The committee meets quarterly to formulate, promote, and strengthen action plans for important sustainability policies (including climate-related issues) within the group companies, as well as review, track, and revise the implementation status and effectiveness of sustainability development, and report to the Board of Directors.

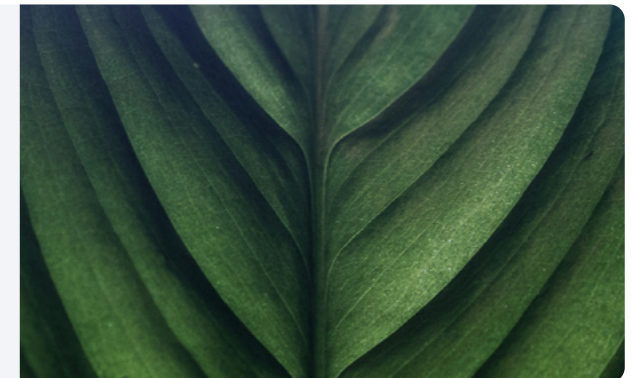
The committee has working groups, including the Sustainable Environment Team, Corporate

Governance Team, Social Welfare Team, and Sustainability Information Disclosure Team. The Sustainable Environment Team is responsible for environmental management systems, compliance with environmental regulations and international standards, evaluating sustainable transformation, improving resource utilization, climate change response mechanisms, and establishing dedicated environmental management units or personnel. Cross-departmental meetings are held periodically for discussion and coordination to achieve environmental sustainability goals. The Corporate Governance Team is responsible for risk management policies and procedures within group companies, including climate-related risk issues, latest regulatory requirements for industry climate risks, and updating the identification results of climate risks and opportunities. The Social Welfare Team is responsible for human rights management policies and procedures, compliance with human rights-related regulations and international standards, establishing internal and external communication for all organizational members such as employees, subsidiaries, and key value chain members, evaluating related risks and management mechanisms, and promoting community and cultural development to achieve sustainable operation goals. The Sustainability Information Disclosure Team is responsible for monitoring relevant regulations and standards, compiling and integrating sustainability information, engaging with stakeholders, preparing and publishing sustainability reports, as well as supporting the decision-making of the Board of Directors and the Sustainability Committee.

In addition, other functional committees are also responsible for governing certain related issues, including: The "Audit Committee" holds quarterly meetings to regularly hear reports from the head of internal audit regarding the work performed by the internal audit department on the design and implementation effectiveness of internal control systems for relevant risks, as well as audit findings.

3.1.2 Strategy

Aethertek Technology is committed to achieving net-zero emissions and has developed a low-carbon transformation direction, gradually reducing carbon footprint for direct emissions from operations (Scope 1), indirect emissions from energy use (Scope 2), and indirect emissions from the value chain (Scope 3). Through a dual strategy of self-directed carbon reduction and green energy, we improve energy use efficiency, reduce carbon emissions during manufacturing and product use phases, while promoting supply chain carbon reduction to achieve low-carbon transformation throughout the overall operations process.





3.1.3 Risk Management

The company actively develops solutions, aiming to reduce operational and financial impacts brought by climate change and enhance organizational climate resilience. Short-term is defined as within 3 years, medium-term as 3 to 5 years, and long-term as over 5 years (Note: Companies should define short, medium and long terms according to their own operational conditions). We assess the potential operational and financial impacts of climate-related risks and opportunities on the company to plan various actions in response to climate-related risks and opportunities.

Climate Risks and Opportunities	Category	Short-term (1-3 years) impacts	Medium-term (3-5 years) impacts	Long-term (over 5 years) impacts
Risks	<ul style="list-style-type: none"> Transition Risks Risks arising from the transition to a low-carbon economy. Transition risks include policy, legal, technological, market, and reputational risks. 	Total greenhouse gas control, carbon tax, and carbon fees. Electricity rate increase Government greenhouse gas reduction	Consumer demand and preference shifts toward low-carbon/plastic reduction technologies, new renewable energy regulatory requirements Insufficient climate response actions leading to decline in brand reputation.	Net-zero emission trends
	<ul style="list-style-type: none"> Physical risks Climate risks arise from event-driven (immediate physical risks) or long-term changes (long-term physical risks) in climate patterns. Immediate physical risks arise from weather-related events, such as storms, floods, droughts, or heat waves, with increasing severity and frequency. Long-term physical risks arise from long-term changes in climate patterns, including changes in precipitation and temperature, which may lead to sea level rise, reduced water availability, biodiversity loss, and changes in soil productivity. 	Extreme changes in climate patterns cause increased disasters, damaging company operational assets.	Increased disasters cause supply chain disruptions	Average temperature rises
Opportunities	Positive impacts on entities generated by climate change. Efforts to mitigate and adapt to climate change can create climate-related opportunities for entities.	Research and innovation of new low-carbon products and services	Improve Resource Utilization Efficiency	Enhance Corporate Reputation



Based on the assessment of the aforementioned risks, the company presents climate-related risks and opportunities that may have significant financial impacts, along with corresponding strategies as follows:

Risks	Financial impacts	Response strategies
Transition - Corporate reputation risk Insufficient climate response actions leading to decline in brand reputation.	<ul style="list-style-type: none"> Failure to meet stakeholder expectations leads to corporate reputation damage, resulting in decreased market sales. 	<ul style="list-style-type: none"> Actively focus on and respond to climate-related issues, strengthen corporate public welfare image, and increase customer identification.
Transition - Policy and legal risks Total greenhouse gas control, carbon tax, carbon fees, and net-zero emission trends.	<ul style="list-style-type: none"> Regulations mandating the use of a certain proportion of renewable energy lead to increased operating costs. Investment in energy-saving and carbon reduction equipment and carbon fee levies lead to increased operating costs. 	<ul style="list-style-type: none"> Actively implement internal carbon reduction planning and measures. Improve energy use efficiency and invest in green energy equipment. Continue implementing greenhouse gas reduction actions. Encourage suppliers to take climate mitigation and adaptation actions.
Transition - Technology Risk Transition to low-carbon/plastic reduction technologies.	<ul style="list-style-type: none"> To meet customer and market needs, new technology development leads to increased costs. 	<ul style="list-style-type: none"> Establish a project R&D team and seek external research teams to jointly develop optimized, low-carbon and manageable low-carbon plastic reduction technologies.
Transition - Market Risk Changes in customer needs and preferences.	<ul style="list-style-type: none"> Changes in market demand lead to reduced revenue from non-low-carbon products. 	<ul style="list-style-type: none"> Continue to invest in research and development of low-carbon products. Use raw materials with low carbon footprint and reallocate product composition. Research and innovation of green products.
Physical Risk - Immediate Risk Climate change disasters lead to supply chain disruption.	<ul style="list-style-type: none"> Rising raw material prices lead to increased operating costs. Decreased product output leads to reduced revenue. 	<ul style="list-style-type: none"> Develop alternative raw materials. Search for suppliers from other regions.
Physical Risk - Immediate Risk Extreme rainfall and drought.	<ul style="list-style-type: none"> Extreme weather leads to increased abnormal rainfall and drought events, resulting in employees' inability to work and production disruption, causing financial losses and decreased revenue. Equipment damage results in property losses. 	<ul style="list-style-type: none"> Assess flood risks when selecting locations for new operational sites. Assess flood risks at production sites and implement risk mitigation measures.
Physical Risk - Immediate Risk Operational disruption due to government policies restricting power supply and other measures.	<ul style="list-style-type: none"> Work stoppages or production restrictions at operational sites lead to decreased revenue. 	<ul style="list-style-type: none"> Purchase energy-efficient equipment. Use renewable energy.
Physical Risks - Long-term Risks Average temperature rises.	<ul style="list-style-type: none"> Increased electricity consumption leading to higher operating costs. 	<ul style="list-style-type: none"> Use renewable energy. Purchase energy-efficient equipment.

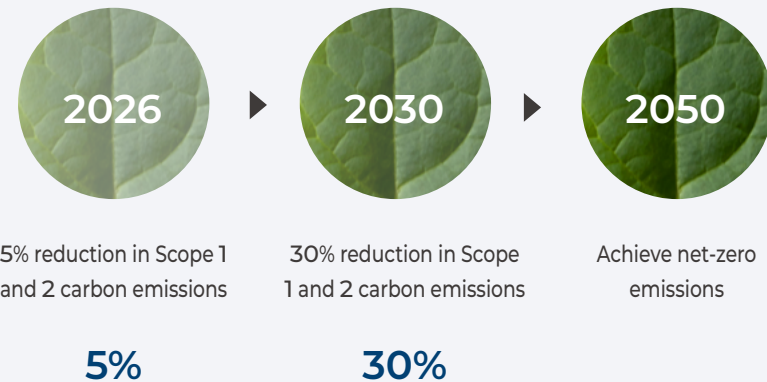


Financial Impact of Opportunities and Response Strategies

Opportunities	Financial impacts	Response strategies
Research and Innovation	<ul style="list-style-type: none"> Develop low-carbon designed products that meet high-efficiency power-saving requirements, making products more competitive in market trends and increasing customer orders. 	<ul style="list-style-type: none"> Invest in research and development of low-carbon products. Use raw materials with low carbon footprint and reallocate product composition.
Enhance Corporate Reputation	<ul style="list-style-type: none"> Increase market valuation of the company, improve fundraising accessibility and reduce capital costs. 	<ul style="list-style-type: none"> Enhance corporate green image through transparent disclosure. Strengthen corporate governance and establish a culture that values and takes action on climate-related issues. Establish a positive sustainability image.
Improve Resource Utilization Efficiency	<ul style="list-style-type: none"> Reduce electricity costs. 	<ul style="list-style-type: none"> Use renewable energy. Develop alternative raw materials. Purchase energy-efficient equipment.
Use more efficient production processes	<ul style="list-style-type: none"> Reduce production costs and increase gross profit. 	<ul style="list-style-type: none"> Simplify production processes and create a circular economy.

3.1.4 Indicators and Targets

In corporate sustainable development strategies, climate change is an issue that cannot be ignored. Aethertek Technology continues to assess potential impacts and effects on company operations and formulates corresponding management plans. To mitigate the environmental impacts of climate change and actively respond to international sustainability initiatives, Aethertek Technology aims to achieve the significant goal of net-zero carbon emissions by 2050 by planning to gradually introduce and utilize green energy. Aethertek Technology plans to gradually reduce carbon emissions through the following actions: continuously improving equipment energy efficiency and increasing the proportion of renewable energy usage.





3.2 Green Initiatives

3.2.1 Energy Conservation and Carbon Reduction

Aethertek Technology promotes office energy conservation actions by comprehensively replacing lighting and air conditioning equipment with high-efficiency models and adopting office electrical equipment with energy-saving labels to improve overall energy efficiency. All office fluorescent tubes have been replaced with LED lights. Energy-saving measures, such as turning off lights for one hour at noon and switching off lights when in unoccupied spaces, have been implemented to raise employees' energy conservation awareness. Internally, we also promote full digitization of documents and forms to reduce paper usage, while also implementing the reuse of wastepaper. Additionally, we encourage employees to prioritize public transportation for business travel to promote low-carbon commuting, reflecting the company's responsibility for energy and resource management and its commitment to sustainable development.

3.2.2 Waste Management

Our company's water source is tap water, which only involves domestic water use without any processed water, and does not generate industrial wastewater. Based on the World Resources Institute (WRI) Aqueduct water risk assessment tool and an analysis of water resource distribution in Taiwan, all of our company's current operational locations are situated in areas with low water stress risk. Water usage is disclosed based on monthly water bills as our company's office are all located in leased commercial buildings. The company's overall water consumption in 2024 was lower than in 2023. Additionally, our company has fully implemented sensor-activated faucets in all office areas to reduce unnecessary water consumption, enhance water usage efficiency, and demonstrate the effectiveness of our water conservation efforts.



The company's overall water consumption in 2023 was 870.65 cubic meters and 565.0349 cubic meters in 2024.

3.2.3 Greenhouse Gas Inventory

To enhance the company's sustainable competitiveness and ensure alignment of sustainability policies with global standards, Aethertek Technology has implemented the ISO 14064-1 greenhouse gas inventory project in 2023. The inventory results are statistically analyzed to serve as a reference basis for future net-zero carbon emission planning. The company continues to promote sustainable concepts of energy conservation, environmental protection, and love for the Earth, contributing our part to the planet. The results of greenhouse gas inventory for 2023 and 2024 are shown in the following table:

Items		2023	2024
Scope 1	Category 1: Direct Greenhouse Gas Emissions (Metric Tons of CO2e)	40.3636	41.3290
Scope 2	Category 2: Energy Indirect Greenhouse Gas Emissions (Metric Tons of CO2e)	1,085.6242	1,170.6026
Scope 3	Categories 3-6: Other Indirect Greenhouse Gas Emissions (Metric Tons of CO2e)	1,564.5185	3,875.1743
Total Emissions		2,690.5063	5,087.1059
Organizational Specific Metrics (Total Number of Employees)		449	493
Greenhouse Gas Emission Intensity (Metric Tons of CO2e/Per Person)		5.9922	10.318
Greenhouse Gas Emission Density (Metric Tons of CO2e/Per Million NTD)		2.3248	4.4707

Note: Organizational boundary: 2023: Aethertek Technology + Trantest Precision; 2024: Aethertek Technology + Trantest Precision + Topone Automatic

3.2.4 Energy Management

Our company primarily uses electricity as the main energy source in daily operations. In 2024, electricity consumption was 1,990,868.1517 kWh, with an energy intensity of 0.0063. Moving forward, the company will continue to promote energy management strategies, enhance energy usage efficiency, actively reduce environmental impact, and work toward sustainable development goals. The 2024 energy consumption statistics are shown in the following table:

Quantitative Indicators	Unit	2024
Electricity Consumption	kWh/year	1,990,868.1517
	GJ	7167.13
Total Energy Consumption	GJ	7167.13
Energy Intensity	GJ/million dollars	0.0063

Note: 1. Organization-specific metric is annual operating revenue
 2. Electricity heat value conversion: 1kWh=0.0036GJ; 1 kcal=4.1868 KJ.
 3. Aethertek Technology: 264,443.4267 kWh, Topone Automatic: 70,715.925 kWh, Trantest Precision: 1,655,708.8 kWh, no gasoline or diesel fuel consumption.



Chapter 4

Employee Relations and Social Engagement



4.1 Employee Structure 4.2. Employment 4.3 Talent Development 4.4 Compensation and Benefits 4.5 Social Prosperity



Chapter 4 Employee Relations and Social Engagement

4.1 Employee Structure

Aethertek Technology has a total of 93 employees (as of the end of 2024), all of whom are permanent full-time employees. The distribution of employee gender, age, and education levels over the past three years is shown in the table below.

Year		2022	2023	2024
Number of Employees		81	94	93
Gender	Female	15	19	24
	Male	66	75	69
Age	Under 30 Years Old	18	22	21
	30-50 Years Old	61	70	68
	Over 50 Years Old	2	2	4
Education Level	Below College Degree	2	2	1
	Bachelor's Degree	40	48	52
	Master's Degree or Above	39	44	40

As shown in the table above, after overcoming the challenges of the COVID-19 pandemic, the company experienced workforce expansion in alignment with its business strategy development. Most of the increased workforce falls within the 30-50 age group, all with bachelor's degrees or above. This category represents prime-age professionals at the peak of their career development capabilities, indicating that the company continues to cultivate talent resources to address rapidly changing industry trends in the post-pandemic era.

4.1.1 New Hires and Turnover

Statistics of new hires and turnover in the past three years by gender, age, and education level are as follows:

Year		2022		2023		2024	
Number of New Hires and Turnover		New Hires	Turnover	New Hires	Turnover	New Hires	Turnover
		43	42	30	17	24	25
Gender	Female	18	17	14	10	10	5
	Male	25	25	16	7	14	20
Age	Under 30 Years Old	14	8	17	7	9	6
	30-50 Years Old	28	30	13	10	13	17
	Over 50 Years Old	1	4	0	0	2	2
Education Level	Below College Degree	1	4	0	0	1	2
	Bachelor's Degree	28	24	21	13	18	14
	Master's Degree or Above	14	14	9	4	5	9

4.1.2 Non-employee Workers

There is currently one outsourced staff member at the Taipei office responsible for cleaning services throughout the office area.



4.2. Employment

Material Topic: Employment

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Talent is the company's most valuable asset. We maintain equal and smooth Employment and create a fair and trustworthy work environment to enhance employee productivity and loyalty to the company.
Purpose of Topic Management	<ul style="list-style-type: none"> Promote positive and harmonious Employment to jointly achieve company goals. Create a fair and trustworthy work environment. Foster a culture of workplace happiness, maintain work-life balance, and promote a friendly workplace.
SDG Alignment	Goal 8
Policy	Based on a people-oriented philosophy, care for employees in both work and life aspects, maintain work-life balance, and provide a secure working environment. Continuously optimize workplace environment and compensation/benefits system.
Commitment	The Company's employment comply with labor laws and regulations and implement the vision and goals of being a happy enterprise.
Responsibility	Company department heads, Human Resources Department.
Resources	The Company and Employee Welfare Committee allocate budgets to implement various policies and activities.
Grievance Mechanism	Set up diverse feedback channels, including complaint hotlines, suggestion boxes, complaint email addresses, and sexual harassment reporting mailboxes. Employee suggestion email: HRM@aether-tek.com
Actions	Regularly hold labor-management meetings to fully communicate on matters such as labor dynamics, company operations information, labor activities, and benefits.
Management Assessment Mechanism	Regularly hold labor-management meetings, with no labor-management disputes occurring.

4.2.1 Human Rights

The Company has established the following management policies and measures for non-discrimination and fair treatment of all employees:

Aethertek Technology values employees, respects human rights, provides employees with a non-discriminatory, open, safe, healthy and equal work environment, and complies with relevant labor laws and international human rights conventions, committing to create an excellent workplace environment. Based on the social responsibility of protecting children's physical and mental development, Aethertek Technology does not employ child labor under the age of 16. Aethertek Technology strictly prohibits any form of forced and compulsory labor of employees, including abuse, intimidation or other verbal violence and other illegal forced labor. During the reporting period, zero discrimination incidents occurred, with no related complaint records. The Company has no incidents of forced and compulsory labor and does not employ child labor under the age of 16.





4.2.2 Friendly Environment

The Company is committed to creating a work environment that matches talents with suitable positions and makes full use of human resources and firmly believes that talent is the key asset for sustainable corporate development. To attract and retain outstanding professional talent, the company adopts the following systematic strategies:



Talent Recruitment

The Company actively utilizes various online platforms and employment service platforms to proactively recruit talent, providing comprehensive and transparent job information and career development opportunities. Meanwhile, through social media promotion of company culture and values, we enhance corporate image to attract candidates with professional skills and shared values. To ensure talent recruitment aligns with the company's development needs, the Company regularly reviews industry trends and market compensation levels to formulate reasonable talent strategies and salary structures, ensuring competitiveness in the fierce human resources market. The Company recognizes the importance of continuous learning and capability enhancement for employees' career development and has specifically established "Employee Training Implementation Measures" to provide diverse learning resources and on-the-job training to help colleagues enhance their professional skills and management capabilities. Furthermore, the Company encourages employees to share their knowledge internally after completing training, creating a positive cycle of mutual learning and knowledge sharing.



Employee Rights Protection and Incentive Mechanisms

To motivate employee contribution and growth, the Company implements diverse incentive measures, including issuing restricted employee stock options to share in the company's growth dividends. At the same time, the Company promotes work-life balance policies. In addition to continuously building an open and friendly work environment, it also implements flexible working hours, allowing employees to adjust their work schedules according to their personal lifestyle and family needs, achieving harmony between work and life.



Minimum Notice Period for Operational Changes

For employees whose labor contracts are terminated in accordance with Article 11 of the Labor Standards Act or the proviso of Article 13, the notice period shall be governed by the provisions of the following clauses:

1. For those who have worked continuously for more than three months but less than one year, notice shall be given ten days in advance.
2. For those who have worked continuously for more than one year but less than three years, notice shall be given twenty days in advance.
3. For those who have worked continuously for more than three years, notice shall be given thirty days in advance.

After receiving the aforementioned notice, employees may request leave during working hours to seek other employment. The hours of such leave shall not exceed two working days per week, and wages shall be paid during the leave period.

If an employer terminates the contract without giving notice within the period specified in paragraph 1, wages for the notice period shall be paid.



4.2.3 Parental Leave

To foster a supportive workplace that accommodates employees' diverse needs and family responsibilities, we comply with the provisions of the Gender Equality in Employment Act by implementing an unpaid parental leave system, enabling employees to better balance work and family care. In 2024, there was one eligible applicant for parental leave. A female employee applied for and completed six months of parental leave. One employee was scheduled to return from parental leave in 2024, resulting in a return-to-work rate of 0%.

4.2.4 Promoting Employee Health

To promote employees' physical and mental health and strengthen team cohesion, Aethertek Technology actively promotes diverse health management measures and creates a healthy workplace culture. The main approaches include the following aspects:



1. Health Activity Promotion

The company successfully held its annual sports meet at the end of 2024, encouraging employees to actively participate in sports activities through a variety of competition events. The sports meet not only provided employees with opportunities for physical and mental relaxation but also promoted team cooperation and interaction among colleagues, further strengthening corporate cohesion.



2. Health Examination and Healthcare Services

The company allocates annual budget to provide free health examinations for employees, which they can enjoy starting from the year after their employment. At the same time, the company collaborates with health examination centers, allowing employees to understand changes in their physical and health conditions over the years through a health examination APP. The health examination centers can also provide healthcare or medical consultation recommendations based on employees' examination results to maintain and improve their health. In 2024, 72 employees were eligible for health examination subsidies, and as of December 31, 2024, 60 employees had completed their annual health examinations, achieving a completion rate of 83.3%.



3. Sports Clubs and Ongoing Health Promotion

The company encourages employees to establish sports clubs, and currently has badminton club, table tennis club, yoga club, basketball club, and diving club, which promote employee exercise habits through regular activities. The company also provides sports facilities and professional coaching guidance, creating a positive exercise atmosphere that makes health management a part of daily life. Through diverse health promotion measures, Aethertek Technology is committed to improving employees' physical and mental health and quality of life, further creating an energetic work environment.

4.2.5 Occupational Safety and Health Management

The company deeply recognizes that occupational safety and health is the foundation of sustainable business operations. Through compliance with occupational safety and health regulations, we ensure the health and work safety of all employees, reduce financial losses from accidents, and thereby create higher operational benefits. To implement regulatory compliance, the company strictly adheres to the "Occupational Safety and Health Act" and related regulations, appointing one Type B Occupational Safety and Health Management Operations Supervisor who is responsible for planning, promoting, and supervising occupational safety and health management matters, ensuring compliance with government regulations and policy advocacy. The company continues to strengthen safety management measures and enhance employees' self-protection awareness and work safety quality. Through regular training and educational activities, employees master the latest safety and health knowledge and emergency response skills to ensure the work environment achieves the goal of "zero accidents". Through systematic management and full employee participation, the company had no occupational accidents or diseases in 2024, demonstrating significant achievements in occupational safety and health management, as we continue to progress toward the goal of a zero-risk work environment.





4.3 Talent Development

4.3.1 Development and Performance Evaluation

The Company is committed to enhancing employees' professional competencies and skills through systematic education and training plans to assist colleagues in continuous learning and growth. Education and training is mainly divided into two major categories: new employee training and professional training. New employee training aims to help newly joined colleagues quickly familiarize themselves with the company's various operating regulations and work processes, providing a stable adaptation platform. In 2024, a total of 23 people participated, with accumulated training hours reaching 69 hours. Professional training encourages colleagues to participate in external professional courses, supporting employee skill enhancement and professional development through hourly subsidies and expense reimbursement. To promote the sharing of learning outcomes, colleagues who complete training must write written reports or conduct internal transfers of knowledge, widely disseminating what they have learned within the company to achieve information sharing effects. In 2024, a total of 11 employees participated in professional training, with cumulative training hours reaching 152 hours, and the average education and training hours were (69+152)/number of employees.

Material Topic: Training and Education

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Talent is the company's most valuable asset, and to respond to rapidly changing market trends, it is necessary to continuously enhance personal professional capabilities and absorb and master the latest knowledge trends.
Purpose of Topic Management	Improve talent development and training, providing suitable professional development opportunities.
SDG Alignment	Goal 8
Policy	Improve talent development and training, continuously providing suitable professional development opportunities.
Commitment	Focus on planning long-term talent development through irregular book clubs and encouraging employees to explore various courses to broaden their horizons and develop their careers.
Resources	The education and training budget is allocated by the company.
Grievance Mechanism	Whistleblowing System and Channels: https://www.aether-tek.com/zh/whistleblowing/ Whistleblowing and Complaint Email: contact@aether-tek.com
Actions	Provide training cost subsidies, encourage employees to participate in external training, and also organize internal training courses, allowing employees to continuously acquire new knowledge and enhance professional skills.
Management Assessment Mechanism	Provide internal and external education and training courses for employees to participate in voluntarily.





4.3.2 Performance Evaluation

The company conducts regular performance evaluations for all employees annually, systematically assessing colleagues' work performance and professional capabilities through two aspects: competency assessment and performance assessment. Competency assessment focuses on capability review, determining employee skill levels through evaluation of individual or work behavior processes and results, ensuring capability development aligns with job requirements. Performance assessment focuses on real-time feedback of annual work results, enabling colleagues to immediately understand their performance and areas for improvement through specific performance indicators and evaluation results, achieving the goal of continuous improvement. Through a comprehensive and rigorous performance evaluation mechanism, the company can fully grasp colleagues' work effectiveness and accordingly further optimize the organization's talent allocation and development strategy. This not only helps improve overall team effectiveness but also creates more development opportunities for colleagues, promoting mutual growth between the enterprise and employees. The performance evaluation in 2024 is as follows:



Year	Number of people evaluated	Gender		Employee category			
		Female	Male	Manufacturing personnel	Sales personnel	R&D personnel	Management personnel
2024	86	22	64	0	20	48	18



4.4 Compensation and Benefits

4.4.1 Average and Median Salary Table

According to the company’s 2024 statistical data, the total average employee salary is NT\$130,611 thousand, with an average of 90 employees. The calculated average employee salary is NT\$1,451 thousand, and the median salary is NT\$1,255 thousand. Compared to the industry average salary of NT\$1,262,000 (source: Ministry of Labor salary survey data by job category), our company’s salary levels are competitive. This demonstrates that our compensation system is market-attractive and reflects the company’s commitment to fairness and reasonableness in employee remuneration.

4.4.2 Overall Compensation Ratio Between Female and Male Employees

Due to industry characteristics, the overall compensation ratio between female and male employees across job categories at our company indicates that male employees generally receive higher average compensation than female employees. (In this report, “employees” refers to all formally employed personnel, including senior management.) The compensation gap is most pronounced among management personnel. The primary reason for this disparity is that the overall proportion of male employees at the company is higher than that of female employees, and most higher-paid management positions are held by men. This results in relatively low female representation in high-salary roles, which in turn leads to differences in compensation between women and men across job categories.

Employee Salary

Items / Year	2024
Total Employee Salary (Thousand NT\$)	130,611
Number of Employees (Persons)	90
Average Employee Salary (Thousand NT\$)	1,451
Median Employee Salary (Thousand NT\$)	1,255
Industry Average Salary (Thousand NT\$)	1,262

Non-Management Salary

Other information about full-time non-management employees can be found on the Market Observation Post System.

Items	2022	2023	2024	Changes from Previous Year
Total Salary of Full-Time Non-Management Employees	92,926	107,783	104,714	-2.85%
Number of Full-Time Non-Management Employees	62	78	78	0%
Average Salary of Full-Time Non-Management Employees (Thousand NT\$)	1,499	1,382	1,342	-2.89%
Median Salary of Full-Time Non-Management Employees (Thousand NT\$)	1,011	1,136	1,129	-0.62%

Category	Ratio (Female:Male)
Management personnel	1 : 3.14
R&D personnel	1 : 1.95
Sales personnel	1 : 1.63



4.4.3 Benefits and Retirement System

Aethertek Technology values good relationships with employees and is committed to creating a friendly and personable work environment. The company actively provides diverse employee benefits, including personal welfare subsidies such as maternity, marriage, funeral, and group insurance, ensuring that colleagues receive adequate support during important life moments. At the same time, to promote interaction and cohesion among employees, the company regularly organizes activities such as birthday parties to create a warm and harmonious workplace atmosphere. To strengthen welfare management and ensure reasonable use of resources, the company has established an Employee Welfare Committee that holds regular meetings to discuss affairs and supervise financial income and expenditures, ensuring transparency and fairness of welfare measures. In addition to welfare activities led by the Employee Welfare Committee, the company also provides various additional benefits based on its position of caring for employees and maintaining labor-management harmony, allowing employees to experience comprehensive and continuous support in the workplace.

Retirement System

In accordance with Article 55 of the Labor Standards Act, Aethertek Technology establishes a comprehensive retirement system to ensure employees have no worries after retirement. The company legally contributes monthly to employees' pension funds, with the new pension system contribution rate being 6% of salary and deposits the amounts contributed in government-designated financial institutions to ensure the safety and proper utilization of funds. Additionally, the company has established employee retirement regulations in accordance with relevant laws, regularly allocates retirement reserves, and ensures sufficient pension funds and proper management through rigorous financial planning. Through this retirement system, the company aims to provide stable and secure retirement benefits for employees, demonstrating the company's commitment to employees' long-term well-being.



Salaries

The company provides market-competitive compensation and distributes year-end bonuses and performance bonuses.



Insurance

The company provides labor insurance, health insurance, employee group insurance, accident insurance, and occupational injury insurance.



Leave/vacation system

The company provides two-day weekends, flexible work hours, menstrual leave, paternity leave, and paid vaccination leave.



Recreation (may vary among different subsidiaries within the group)

The company provides employee trips, department gatherings, movie appreciation, library facilities, unlimited coffee, snack cabinets, regular birthday celebrations, and various sports clubs.



Facilities

The company has a modern open office environment and fresh coffee grinders.



Subsidies

The company provides wedding gifts, childbirth allowances, funeral condolence payments, fuel allowances, and birthday bonuses.



Others

Include annual health check-ups and holiday events.



4.5 Social Prosperity

Corporate Social Responsibility Vision

Aethertek Technology is deeply committed to social welfare, actively establishing positive interactions and cooperation with various stakeholders, and dedicated to promoting community harmony and sustainable development through diverse charitable activities. We firmly believe that corporate social responsibility is not just about creating economic value but should also bring positive social impact. Therefore, while promoting business development, the company continues to invest in social welfare and environmental sustainability issues, deeply embedding corporate core values in every employee's heart, forming an important part of our corporate culture.

Social Welfare Activity Promotion Strategy

To achieve this goal, we actively encourage employees to participate in various charitable programs, fostering a sense of social responsibility and civic awareness through practical actions. In addition to providing support in terms of time and resources, the company also regularly organizes lectures and sharing sessions to help employees deeply understand the importance of social welfare and the role of enterprises in sustainable development. Meanwhile, we collaborate with charitable organizations and community groups to plan and implement diverse social care programs, ensuring that charitable activities can achieve long-term and stable social impact.

Social Impact and Sustainable Development

This used clothing recycling activity not only received enthusiastic response from employees but also created a positive influence within the company, embedding the concept of corporate social responsibility into daily work. Finally, the activity was successfully completed in December 2024, with a total of six large boxes of used clothing donated to the Garden of Hope Foundation, bringing practical assistance to communities in need. Through this activity, we not only promoted resource recycling but also helped each participant deeply understand the important responsibilities of being a global citizen.

Prospecting for the future

We will continue to encourage and support employee participation in various charitable activities, commit to promoting more diverse social responsibility programs, and work together to contribute to protecting our planet. In the coming future, the company will further integrate business operation strategies with charitable goals, continue to deepen the concept of sustainable development, and ensure that the spirit of social welfare is sustainably inherited within the enterprise.

Employee Participation and Activity Effectiveness

In 2024, Aethertek Technology deeply collaborated with the Garden of Hope Foundation, planning and executing a meaningful employee used clothing recycling and donation activity, successfully combining corporate social responsibility with environmental sustainability concepts. During the activity period, we invited all employees to actively participate through internal promotion and mobilization of various units. To enhance the activity's effectiveness, we specially set up a recycling area to facilitate employees in centrally donating their organized used clothing. During the activity, many employees voluntarily shared their experiences with item recycling and exchanged views on environmental protection issues with colleagues, creating a positive interactive atmosphere.





Appendix



Appendix 1: GRI Sustainability Reporting Standards Content Index Appendix 2: SASB Sustainability Accounting Standards Content Index
Appendix 3: Schedule 1-8 to Schedule 1-14 Sustainability Disclosure Indicators - Semiconductor Industry, Computer and Peripheral Equipment
Industry, Optoelectronics Industry, Communications and Network Industry, Electronic Components Industry, Electronic Distribution Industry, Other
Electronics Industry (Revised) Appendix 4: Independent Assurance Statement & Review Result Notification



Appendix 1: GRI Sustainability Reporting Standards Content Index

Usage Statement: Aethertek Technology has reported content for the period from January 1, 2024, to December 31, 2024, in accordance with GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: No GRI 2: General Disclosures 2021

Indicators	Disclosure Requirements	Report Chapter or Description	Page Number	Omission Description
Organization and Reporting Practices				
GRI 2-1	Organization Details	About this Report	1, 7	
GRI 2-2	Entities Included in the Organization's Sustainability Reporting	About this Report	1	
GRI 2-3	Reporting Period, Frequency and Contact Person	About this Report	1	
GRI 2-4	Information Restatement	About this Report	1	
GRI 2-5	External Assurance/Verification	About this Report	1	
Activities and Workers				
GRI 2-6	Activities, Value Chain and Other Business Relationships	1.3.4 Material Topics Value Chain Impact	15, 35	
GRI 2-7	Employees	Chapter 4 Employee Relations and Social Engagement	46	
GRI 2-8	Non-employee Workers	Chapter 4 Employee Relations and Social Engagement	46	
Governance				
GRI 2-9	Governance Structure and Composition	1.1.1 Company Profile 2.1.2 Ethical Business Operations and Legal Compliance	6, 21	
GRI 2-10	Nomination and Selection of the Highest Governance Body	2.1.3 Board of Directors	23	
GRI 2-11	Chair of the Highest Governance Body	Message from Leadership	2	



Indicators	Disclosure Requirements	Report Chapter or Description	Page Number	Omission Description
GRI 2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	2.1.2 Ethical Business Operations and Legal Compliance	22	
GRI 2-13	Delegation of Responsibility for Managing Impacts	2.1.3 Board of Directors	23	
GRI 2-14	Role of the Highest Governance Body in Sustainability Reporting	Message from Leadership	2	
GRI 2-15	Conflicts of Interest	2.1.2 Ethical Business Operations and Legal Compliance	22	
GRI 2-16	Communication of Critical Concerns	1.2 Stakeholder Engagement	11	
GRI 2-17	Collective Knowledge of the Highest Governance Body	2.1.3 Board of Directors	23	
GRI 2-18	Evaluation of the Performance of the Highest Governance Body	2.1.2 Ethical Business Operations and Legal Compliance	25	
GRI 2-19	Remuneration Policy	2.1.2 Ethical Business Operations and Legal Compliance	24	
GRI 2-20	Remuneration Determination Process	2.1.2 Ethical Business Operations and Legal Compliance	24	
GRI 2-21	Annual Total Compensation Ratio	None		公司保密
Strategy, Policy and Practice				
GRI 2-22	Sustainability Development Strategy Statement	Message from Leadership 1.1.2 Aethertek Technology's Sustainability Policy and Mission	2, 10	
GRI 2-23	Policy Commitment	1.1.2 Aethertek Technology's Sustainability Policy and Mission	10	



Indicators	Disclosure Requirements	Report Chapter or Description	Page Number	Omission Description
GRI 2-24	Embedding Policy Commitments	1.3.4 Material Topics Value Chain Impact	15	
GRI 2-25	Procedures for Remediating Negative Impacts	1.1.2 Aethertek Technology's Sustainability Policy and Mission	10	
GRI 2-26	Mechanisms for Seeking Advice and Raising Concerns	1.2 Stakeholder Engagement	11	
GRI 2-27	Compliance with laws and regulations	2.1.2 Ethical Business Operations and Legal Compliance	22	
GRI 2-28	Membership associations	1.1.1 Company Profile	9	
Stakeholder Engagement				
GRI 2-29	Approach to Stakeholder Engagement	1.2 Stakeholder Engagement	11	
GRI 2-30	Collective bargaining agreements	No Collective bargaining agreements	-	

Material Topics	Applicable Standards	Chapter	Page Number
Economic Performance			
GRI 201 Economic Performance	GRI 201-1 Direct Economic Value Generated and Distributed	2.1.1 Financial Performance	19
Innovation in Products and Technologies			
Customized Topics	--	2.4 Innovation and Research & Development	31
Information Security and Customer Privacy			
GRI 418 Customer Privacy	GRI 418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Data	No such matter	--
Ethical Business Operations			
Customized Topics	--	2.1.2 Ethical Business Operations and Legal Compliance	21



Material Topics	Applicable Standards	Chapter	Page Number
Customer Service			
Customized Topics	--	2.5.3 Customer Service	
Training and Education			
GRI 404 Training and Education	GRI 404-1 Average Hours of Training per Employee per Year	4.3 Talent Development	50
	GRI 404-2 Programs for Upgrading Employee Skills and Transition Assistance	4.3 Talent Development	50
	GRI 404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	4.3 Talent Development	50
Employment			
GRI 401 Employment	GRI New Employees and Employee Turnover	4.1.1 New Hires and Turnover	46
	GRI 401-2 Benefits Provided to Full-time Employees (Excluding Temporary or Part-time Employees)	4.4.3 Benefits and Retirement System	53
	GRI 401-3 Parental Leave	4.2.3 Parental Leave	49
GRI 402 Labor/Management Relations	GRI 402-1 Minimum Notice Periods Regarding Operational Changes	4.2.2 Friendly Environment	48
Greenhouse Gas Emissions and Energy Management			
GRI 302 Energy	GRI 302-1 Energy Consumption Within the Organization	3.2.4 Energy Management	44
	GRI 302-2 Energy Consumption Outside of the Organization	3.2.4 Energy Management	44
	GRI 302-3 Energy Intensity	3.2.4 Energy Management	44
GRI 305 Emissions	GRI 305-1 Direct (Scope 1) GHG Emissions	3.2.3 Greenhouse Gas Inventory	44
	GRI 305-2 Energy Indirect (Scope 2) GHG Emissions	3.2.3 Greenhouse Gas Inventory	44
	GRI 305-3 Other Indirect (Scope 3) GHG Emissions	3.2.3 Greenhouse Gas Inventory	44
	GRI 305-4 GHG Emissions Intensity	3.2.3 Greenhouse Gas Inventory	44
GRI 201 Economic Performance	GRI 201-2 Financial Implications and Other Risks and Opportunities due to Climate Change	3.1.3 Risk Management	41



GRI Standards	Disclosure Items	Response Section	Page Number/Description
GRI 201 Economic Performance			
GRI 201-1	Direct Economic Value Generated and Distributed	2.1.1 Financial Performance	19
GRI 201-2	Financial implications and other risks and opportunities due to climate change	3.1.3 Risk Management	41
GRI 201-3	Defined Benefit Plan Obligations and Other Retirement Plans	4.4.3 Benefits and Retirement System	53
GRI 201-4	Financial Assistance Received from Government	2.1.1 Financial Performance	20
GRI 202 Market Presence			
GRI 202-1	Ratio of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	4.4 Compensation and Benefits	52
GRI 203 Indirect Economic Impacts			
GRI 203-1	Infrastructure Investments and Services Supported	4.5 Social Prosperity	54
GRI 203-2	Significant Indirect Economic Impacts	4.5 Social Prosperity	54
GRI 204 Procurement Practices			
GRI 204-1	Proportion of Spending on Local Suppliers	2.5.4 Proportion of Spending on Local Suppliers	37
GRI 205 Anti-corruption			
GRI 205-1	Operations Assessed for Risks Related to Corruption	2.1.2 Ethical Business Operations and Legal Compliance	22



GRI Standards	Disclosure Items	Response Section	Page Number/Description
GRI 205-2	Communication and Training about Anti-corruption Policies and Procedures	2.1.2 Ethical Business Operations and Legal Compliance	22
GRI 205-3	Confirmed Incidents of Corruption and Actions Taken	No such matter	-
GRI 207 Tax			
GRI 207-1	Tax Policy	2.1.2 Ethical Business Operations and Legal Compliance	22
GRI 207-2	Tax Governance, Control and Risk Management	2.1.2 Ethical Business Operations and Legal Compliance	22
GRI 207-3	Stakeholder Engagement and Management of Tax-related Issues	1.2 Stakeholder Engagement	11
GRI 301 Material Topics			
GRI 3-1	Process to Determine Material Topics	1.3 Material Topics Identification	12
GRI 3-2	List of Material Topics	1.3 Material Topics Identification	14
GRI 3-3	Material Topic Management	1.3 Material Topics Identification	16
GRI 302 Energy			
GRI 302-1	Energy Consumption Within the Organization	3.2.4 Energy Management	44
GRI 302-3	Energy Intensity	3.2.4 Energy Management	44
GRI 303 Water and Effluents			
GRI 303-1	Interactions with Water as a Shared Resource	3.2.3 Water Resource Management	44
GRI 303-2	Management of Water Discharge-Related Impacts	3.2.3 Water Resource Management	44
GRI 303-3	Water Withdrawal	3.2.3 Water Resource Management	44



GRI Standards	Disclosure Items	Response Section	Page Number/Description
GRI 305 Emissions			
GRI 305-1	Direct (Scope 1) GHG Emissions	3.2.3 Greenhouse Gas Inventory	44
GRI 305-2	Energy Indirect (Scope 2) GHG Emissions	3.2.3 Greenhouse Gas Inventory	44
GRI 305-4	GHG Emissions Intensity	3.2.3 Greenhouse Gas Inventory	44
GRI 401 Employment			
GRI 401-1	New Hires and Employee Turnover	4.1.1 New Hires and Turnover	46
GRI 401-2	Benefits Provided to Full-time Employees (Excluding Temporary or Part-time Employees)	4.4.3 Benefits and Retirement System	53
GRI 401-3	Parental Leave	4.2.3 Parental Leave	49
GRI 402 Labor/Management Relations			
GRI 402-1	Minimum Notice Periods Regarding Operational Changes	4.2.2 Friendly Environment	48
GRI 403 Occupational Health and Safety			
GRI 403-1	Occupational Health and Safety	4.2.5 Occupational Safety and Health Management	49
GRI 403-2	Hazard Identification, Risk Assessment, and Incident Investigation	4.2.5 Occupational Safety and Health Management	49
GRI 403-3	Occupational Health Services	4.2.5 Occupational Safety and Health Management	49
GRI 403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	4.2.5 Occupational Safety and Health Management	59
GRI 403-5	Worker Training in Occupational Health and Safety	4.3.1 Development and Performance Evaluation	50
GRI 403-6	Worker Health Promotion	4.4.2 Promoting Employee Health	49



GRI Standards	Disclosure Items	Response Section	Page Number/Description
GRI 403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships	4.2.5 Occupational Safety and Health Management	49
GRI 403-8	Workers Covered by Occupational Safety and Health Management System	4.2.5 Occupational Safety and Health Management	49
GRI 403-9	Work-related Injuries	4.2.5 Occupational Safety and Health Management	49
GRI 403-10	Occupational Diseases	4.2.5 Occupational Safety and Health Management	49
GRI 404 Training and Education			
GRI 404-1	Average Hours of Training per Employee per Year	4.3 Talent Development	50
GRI 404-2	Programs for Upgrading Employee Skills and Transition Assistance	4.3 Talent Development	50
GRI 404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	4.3 Talent Development	51
GRI 405 Diversity and Equal Opportunity			
GRI 405-1	Diversity of Governance Bodies and Employees	4.1 Employee Structure	46
GRI 405-2	Ratio of Basic Salary and Remuneration of Women to Men	4.4.2 Overall Compensation Ratio Between Female and Male Employees	52
GRI 406 Non-discrimination			
GRI 406-1	Incidents of Discrimination and Corrective Actions Taken	2.1.2 Ethical Business Operations and Legal Compliance 4.2. Employment	21, 47

**Appendix 2: SASB Sustainability Accounting Standards Content Index**

Product Information Security	Indicator Description	Chapter	Page Number
TC-HW-230.a1	Description of Methods to Identify and Resolve Data Security Risks in Products	2.3 Information Security and Customer Privacy	28
Employee Diversity and Inclusion			
TC-HW-330.a1	Percentage representation by gender/ethnic group for (1) management, (2) technical staff, and (3) all other employees	4.1 Employee Structure	46
Product Lifecycle Management			
TC-HW-410.a1	Percentage of revenue from products containing IEC 62474- declarable substances	No relevant data	
TC-HW-410.a2	Percentage of revenue from EPEAT registered or equivalent products	No relevant data	
TC-HW-410.a3	Percentage of revenue from ENERGY STAR® registered or equivalent products	No relevant data	
TC-HW-410.a4	Weight of end-of-life products recovered and electronic products recovered through refurbishment, and percentage recycled	No relevant data	
Supply Chain Management			
TC-HW-430.a1	Percentage of (a) all suppliers and (b) high-risk suppliers in Tier 1 suppliers(1) that were audited through RBA Validated Audit Process (VAP) or equivalent audit process	No relevant data	
TC-HW-430.a2	Tier 1 suppliers (1) that failed RBA validated audit Percentage of audited facilities that failed RBA Validated Audit Process (VAP) or equivalent audit process, and (2) improvement rates for (a) priority non-conformances and (b) other non-conformances	No relevant data	
Material Sourcing			
TC-HW-440.a1	Description of risk management associated with the use of critical materials		



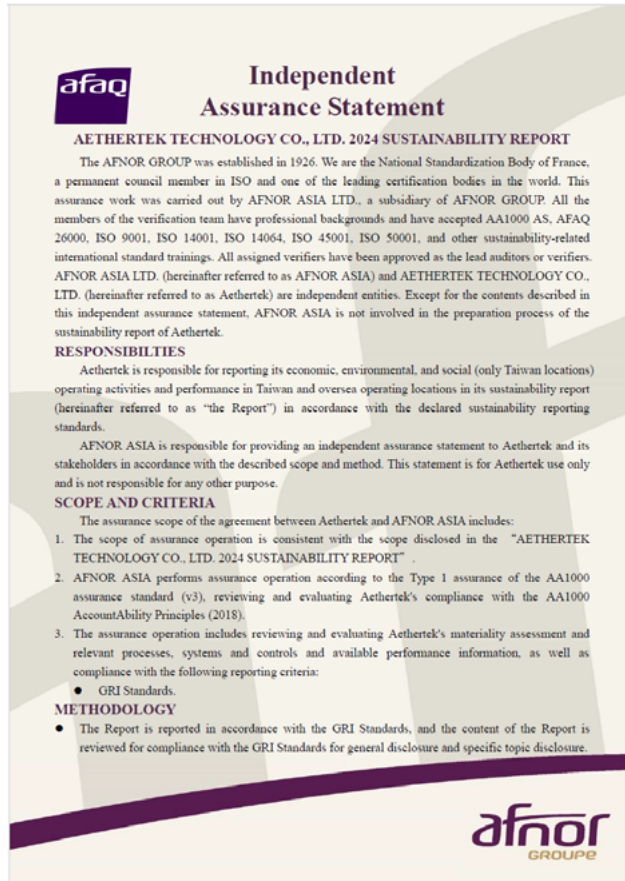
Appendix 3: Schedule 1-8 to Schedule 1-14 Sustainability Disclosure Indicators - Semiconductor Industry, Computer and Peripheral Equipment Industry, Optoelectronics Industry, Communications and Network Industry, Electronic Components Industry, Electronic Distribution Industry, Other Electronic Industries (Revised)

Number	Indicators	Indicator Type	Annual Disclosure Status	Unit
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Total energy consumption in 2024 was 7,167.13 GJ	Gigajoules (GJ), Percentage (%)
2	Total water withdrawal and water consumption	Quantitative	Total water withdrawal in 2024 was 565.0349 cubic meters	Thousand cubic meters (1,000m ³)
3	Weight of hazardous waste generated and recycling percentage	Quantitative	No relevant data	Metric tons (t), Percentage (%)
4	Description of occupational injury categories, number of people, and rates	Quantitative	No occupational injury incidents occurred in 2024	Quantity, Percentage (%)
5	Product lifecycle management disclosure: including weight of scrapped products and electronic waste, and recycling percentage (Note 1)	Quantitative	No relevant data	Metric tons (t), Percentage (%)
6	Description of risk management associated with the use of critical materials	Qualitative description	No relevant data	Not applicable
7	Total monetary losses due to legal proceedings related to anti-competitive behavior regulations	Quantitative	No related incidents occurred	Reporting currency
8	Production volume of major products by product category	Quantitative	No relevant data	Varies by product type

Note 1: Includes sale of scraps or other recycling processes; relevant explanations should be provided.



Appendix 4: Independent Assurance Statement & Review Result Notification



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Independent Assurance Statement

AETHERTEK TECHNOLOGY CO., LTD. 2024 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 AETHERTEK TECHNOLOGY CO., LTD. (hereinafter referred to as Aethertek) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of Aethertek.

RESPONSIBILITIES

Aethertek is responsible for reporting its economic, environmental, and social (only Taiwan locations) operating activities and performance in Taiwan and oversea 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 Aethertek and its stakeholders in accordance with the described scope and method. This statement is for Aethertek use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

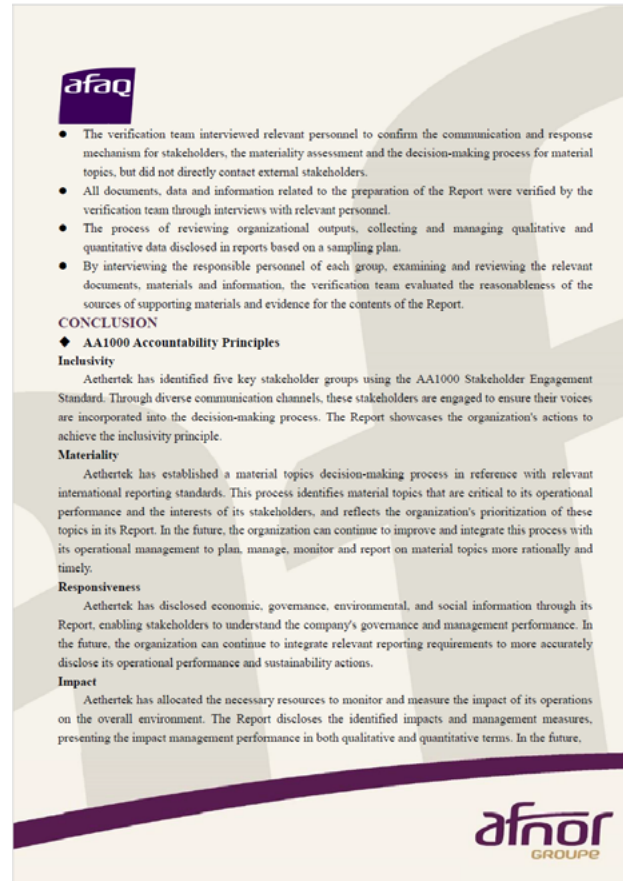
The assurance scope of the agreement between Aethertek and AFNOR ASIA includes:

- The scope of assurance operation is consistent with the scope disclosed in the "AETHERTEK TECHNOLOGY CO., LTD. 2024 SUSTAINABILITY REPORT".
- AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating Aethertek's compliance with the AA1000 AccountAbility Principles (2018).
- The assurance operation includes reviewing and evaluating Aethertek's materiality assessment and relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
 - GRI 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.

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- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders, the materiality assessment 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

Aethertek has identified five key stakeholder groups using the AA1000 Stakeholder Engagement Standard. Through diverse communication channels, these stakeholders are engaged to ensure their voices are incorporated into the decision-making process. The Report showcases the organization's actions to achieve the inclusivity principle.

Materiality

Aethertek has established a material topics decision-making process in reference with relevant international reporting standards. This process identifies material topics that are critical to its operational performance and the interests of its stakeholders, and reflects the organization's prioritization of these topics in its Report. In the future, the organization can continue to improve and integrate this process with its operational management to plan, manage, monitor and report on material topics more rationally and timely.

Responsiveness

Aethertek has disclosed economic, governance, environmental, and social information through its Report, enabling stakeholders to understand the company's governance and management performance. In the future, the organization can continue to integrate relevant reporting requirements to more accurately disclose its operational performance and sustainability actions.

Impact

Aethertek has allocated the necessary resources to monitor and measure the impact of its operations on the overall environment. The Report discloses the identified impacts and management measures, presenting the impact management performance in both qualitative and quantitative terms. In the future,

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the organization can continue to provide resources to measure, monitor and set targets for impacts in a quantitative or monetized manner to enhance the awareness and understanding of internal and external stakeholders and facilitate management and improvement.

◆ **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 performance of each operating location in accordance with reporting requirements, and provide sufficient and complete sustainability information to stakeholders.

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 Aethertek 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. In our opinion, the information and data presented in the Report by Aethertek provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in Aethertek in 2024 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 :



Dr. August Tsai
The Director for Certification and Assessment
Aug.08.2025

Verification team: Wen Yi Yen (Lead Verifier), Jheng-Hao Jhan (Verifier)

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驗證/查證審查結果通知書

Review result notification

File No. TH24-718

日期Date: 2025年(Y) 07月(M) 10日(D)

敬致 公司/單位名稱: 倚強科技股份有限公司

To Company: AETHERTEK TECHNOLOGY CO., LTD.

管理代表/負責人: 張明杰

Management Representative/Responsible person

審查結果:

Review Result:

貴公司於2025-06-02、2025-06-03、2025-06-04、2025-06-12執行

ISO14064-1:2018 驗證/查證審查, 經本公司審查結果如下: (打√者)

Your company conducted ISO14064-1:2018 certification review on 2025-06-02、2025-06-03、2025-06-04、2025-06-12, the review result by us is as below (see √)

 矯正措施符合驗證標準要求。

Corrective actions conform to certification requirements

 現場稽核未發現不符合項目。No nonconformity is found at on-site audit

經驗證決定小組核定 Determined by the certification decision team:

 予以發證。Acceptance of issuing certificate

 此次驗證通過, 證書持續有效。

This certification is completed, and maintain the effectiveness of certificate

 經現場查核, 尚未符合驗證標準要求, 本公司需再赴現場進行複查, 複查計畫將另行通知。

By on-site check, still in non-compliance with certification requirements, our company needs to revisit on site and revisit plan will be notified later.

法標國際認證股份有限公司

AFNOR Asia, Ltd.

驗證經理 Certification Manager

法標國際認證股份有限公司

