

Materials Analysis Technology Inc.  
**2022 Sustainability Report**



# Contents

 About the Report	2
 Message from the Chairperson	3

## 1 A Blueprint for Sustainable Leadership

1.1 Plan for Sustainable Development	5
Code of Practice for Sustainable Development	5
Corporate Sustainability Promotion Team	5
Sustainable Development Strategies and Goals	6
1.2 Stakeholder Engagement	8
1.3 Identification of Material Topics	11
Material Issue Management policy	17

## 2 The Pace of Sincere Governance

2.1 Company Profile	24
About MA-tek	24
Service Locations of MA-tek Around the World	26
2.2 Corporate Governance	28
MA-tek Organizational Structure	28
Board of Directors and Functional Committees	29
Integrity Governance and Management	37
Risk Management	39
2.3 Management Overview	41
Business Performance	41
Tax Governance	42
Association Participation	44
2.4 Internal Audit and Regulatory Compliance	44
Internal Audit System and Structure	44
Regulatory Compliance	45
2.5 Supply Cooperation Good Partner	45
Supplier Management	46
2.6 COVID-19 Response Measures	49

## 3 Lighthouse of Technology Partners

3.1 Technical Service and Quality	50
Service scope of MA-tek	50
Express Service of MA-tek	52
Quality Policy and Certification	52
3.2 Technological Innovation and Technical Data Management	56
Technological Innovation and Management	56

Intellectual Property Management and Protection Measures	57
Colleague Improvement Proposals	60
3.3 Customer Relationship Maintenance	61
Diversified Service Channels	61
Customer Service and Relationship Management	62
Customer Satisfaction Survey	65
Technical Publications and Seminars	68
3.4 Information Security and Customer Privacy	69
Information Security Policy and Structure	70
Annual Key Information Security Implementation Measures	72

## 4 A Workplace for Growing Together

4.1 Talent Composition of Professional Teams	78
Employee Composition	78
4.2 Excellent Compensation and Benefits	81
Compensation System	83
Various Benefit Policies	85
Diverse Employee Activities	86
4.3 Diverse Recruitment and Talent Development	87
Talent Recruitment System	87
Talent Development and Cultivation	91
Employee Performance Management	94
4.4 Friendly and Heart-warming Workplace	95
Human Rights Policy	95
Labor-Management Communication Channels	99
Employee Satisfaction and Engagement Survey	100
Parental Leave Measures and Benefits	101
4.5 Environmental Safety and Health	102
Promotion of Employee Health	102
Occupational Safety and Health Organization Committee	103
Environmental Hazard Assessment and Improvement Measures	104
Environmental Safety and Health Education and Training	109
Work Field Optimization	110
Babycare Measures and Benefits	111

## 5 Public Welfare of the Industry-Academia Connection

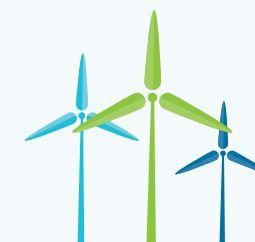
5.1 Social Participation Strategy Themes	112
5.2 Precision Analytical Instruments Partner of the University	113
Industry-Academia Cooperation	113
5.3 Common Prosperity Partners of Society	115
Charity donation	116
Support of diversified education	117
Caring for Disadvantaged Groups	119
Local Support	119

## 6 Green and Sustainable Operation

6.1 Climate Change and Adaption	120
Climate Change Management	120
Disclosure Structure and Actions of MA-tek's TCFD Indicators	121
Risks and Opportunities of Climate Change	122
6.2 Effective Resource Management	128
Energy Conservation and Carbon Reduction Management	128
Water Resources Management	130
Waste Management	131

## Appendix

Appendix 1 GRI Sustainability Reporting Standards Disclosure Index	132
Appendix 2 "Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" Topic-specific Disclosure Index Table	139
Appendix 3 Sustainability Accounting Standards Board (SASB) Index Comparison Table	141
Appendix 4 Certified Public Accountants' Limited Assurance Report	144





## About the Report

This is the Sustainability Report published by Materials Analysis Technology Inc. (hereinafter referred to as "MA-tek"). It is currently available in both Chinese and English versions, and is updated annually to demonstrate the Company's goals and actions in corporate social responsibility and sustainable development, in the hope that various sectors may have a deeper understanding of the sustainable development actions taken by the Company.

### Basis and Scope of Compilation

This report is prepared by referring to the new version of the GRI Universal Standards 2021 and related subject standards issued by the Global Reporting Initiative (GRI), the "Measures for Preparation and Filing of Sustainability Report by TPEX Listed Companies" issued by the Taipei Exchange, and the Sustainability Accounting Standards Board (SASB) - Professional & Commercial Services as the principle of guidance for reporting.

MA-tek has a global business layout, and currently has service locations in Taiwan, Shanghai, Xiamen, Shenzhen, Nagoya and Kumamoto Japan, and Arizona in the United States. Because its revenue is mainly from the Taiwan region, the scope of disclosure in this report mainly focuses on the Taiwan region, covering the Sidao Laboratory, Zhanye Laboratory, Zhubei Laboratory, Jinshan Laboratory and Nanke Laboratory. The scope is not consistent with the scope of the Company's consolidated financial report as the Company's subsidiaries are not included. For a list of the subsidiaries, please refer to the 2022 annual report. The financial data in this report is consistent with the disclosure scope of the consolidated financial report of MA-tek, and all financial figures in the report are in New Taiwan dollars. This report reveals the effectiveness and performance of MA-tek on ESG in 2022 (from January 1, 2022 to December 31, 2022), and the period and scope of the disclosed information are consistent with those in the annual report.



2022 annual  
report

### Reporting Period

MA-tek's Sustainability Report is in principle published on a regular basis every year, the publication date of the previous year (2021) Report was June 30, 2022.

The publication of the report for this year (2022) is June 2023

The report for the next year (2023) is scheduled to be published in June 2024.

### Report Compilation Standards and External Confirmation

#### • Internal Audit

This Report is organized and analyzed by the person in charge of the project team of each department, division and office to conduct the performance disclosure of related ESG Plans based on the GRI Sustainability Reporting Standards, TCFD and the SASB Standards List – Professional & Commercial Services as the supplementary guide, and to be included in the Report and compiled by the project team only after the correctness of the content has been confirmed by the person in charge of each department and the Audit Manager. After completion, it is reported to the Board of Directors and compilation process of the Report is explained.

#### • External Assurance

Ernst&Young (EY) Taiwan is entrusted to conduct a sustainability report assurance for this report based on the assurance standard 3000 "Assurance cases on the audit or review of non-historical cases". Please refer to Appendix 4 of this report for the CPA's limited assurance statement.

### Feedback - Contact Information

Materials Analysis Technology Inc.

Telephone: +886-3-6116678 ext: 3766

Address: 300094 1A3, No. 1, Li-Hsin 1st Road, Hsinchu Science Park.,  
Hsinchu City

Email: [ir@ma-tek.com](mailto:ir@ma-tek.com)

URL: <https://www.ma-tek.com>



## Message from the Chairperson

### **MA-tek has achieved high growth through its global layout and localized development, with a record high global revenue in 2022.**

The COVID-19 pandemic situation slowed down in 2022, and geopolitical conflicts such as the Russo-Ukrainian war and the U.S.-China technology war also drove the increase of demand for semiconductors. In response to the trend of localization, global enterprises are seeking local resources. Under the consideration of geopolitical risks, many international semiconductor manufacturers have also increased their investment in Japan. MA-tek established its overseas laboratories in Nagoya Japan, Shanghai and Xiamen earlier than its peers, and in 2022, it established the Shenzhen Laboratory, officially launched Shanghai Jinqiao No. 2 Factory, and expanded the production capacity of Zhubei No. 2 Factory to respond to the changing trend of the semiconductor industry. In addition, with the Company's outstanding performance in analysis and testing technology, it was recognized as an enterprise research and development institution in Pudong New Area in March 2022. In addition, in June of that year, and was granted the "Specialized Extra-New Enterprise" award by Shanghai, demonstrating the achievements of the Company's local development. Moreover, the Company's advanced and comprehensive overseas layout has enabled it to establish a complete analysis service line, with significant growth in its overall operations. Therefore, although affected by the global political and economic turmoil, the Company achieved a new high in global revenue in 2022 and grew rapidly to meet the market's huge demand. It was also selected by the Financial Times of the U.K. as one of the top 500 fast-growing companies in Asia (with only three companies in Taiwan included).

### **The leading valuable instrument center of the international technology industry, providing high-quality services and intellectual property protection**

Under its strict quality management policies, MA-tek has passed multiple certification standards, including international quality certifications such as ISO 9001 quality management, IECQ 17025 laboratory management, ISO 27001 information security, TUV NORD certification of vehicle electronics, ANSI/ESD S20.20 electrostatic protection, and ISO/IEC 15408 CC EAL6 information security on-site certification.

At the same time, with its solid R&D technology as the core, the Company not only passed the Level A verification of TIPS management system of the Industrial Development Bureau, Ministry of Economic Affairs in 2021, but also passed the counseling and review plan in 2022 for the disclosure of intellectual property and disclosure system, and formulated an intellectual property strategy combining the Company's operating goals and R&D resources to promote the Company's revenue growth. In order to improve the quality and efficiency of customer service, MA-tek independently developed the UFAST customer service system to provide real-time online professional services from the technical team and customer service personnel. In addition, the Company set up a new membership system in October 2022 to share professional industry-specific technical articles and provide the latest company event information to existing and potential customers, in order to increase the opportunities for interaction and exchange.

### **Emphasizing talent cultivation, integrating the resources of the industry, government and academia, and promoting the development of cutting-edge technology**

In order to promote employee communication, MA-tek held a monthly newcomer symposium in 2022 for the first time to provide an opportunity for high-level managers to directly interact with newcomers and listen to their opinions. At the same time, the Company also promises to create a happy and safe work environment for employees and provide a diversified employee benefits system, and provide comprehensive safety protection equipment for high-risk occupational employees through regular monitoring of environmental operations, so as to ensure the safety of the work environment.

Furthermore, MA-tek continues to invite professors to write articles on its official website's "New Technology Channel - Cooperation Column" to introduce the most popular and advanced technological developments. In 2022, the Company launched a new Podcast program "MA-tek Takes You into the World of Technology", allowing professors to use this channel to provide the general public with the opportunity to learn the correct high-tech professional knowledge in an easy way. MA-tek has continued its industry-academia cooperation plan officially launched with eight

universities since May 2021. In 2022, it approved the subsidies for 20 special cases and invested NT\$20 million, in a hope to improve the research environment in Taiwan and cultivate top academic talents through industry-university cooperation.

Finally, while driving the development of cutting-edge industries in the country, MA-tek expects to give back to the society through its corporate strength, exert positive influence through actions, gradually implement the sustainable management of talents, the society, the environment and the economy, and spread the concept of sustainability to every corner of the society, and create a prosperous country and society.



Water Wood  
Sing Song  
Female Doctor  
Etude

Yong-Fen Hsieh Chairperson of Materials  
Analysis Technology Inc.

謝淑芬





# 1 A Blueprint for Sustainable Leadership

## 1.1 Plan for Sustainable Development

MA-tek is the valuable instrument center of the high-tech industry, a indispensable functional unit for high-tech parks, and a medical center for high-tech products; we gradually implement the sustainable management concept on talents, the society, the environment and the economy through different sustainable focuses. The Company has created a friendly workplace with complete communication channels, gives back to the society through its corporate strength, while adhering to the responsibility of protecting the environment, hoping to exert positive influence through actions, and spread the concept of sustainability to every corner of the society.

### • Code of Practice for Sustainable Development

In order to achieve the goal of common prosperity with the society, while pursuing economic growth and promoting progress in corporate governance, environment and society, MA-tek revised the "Sustainable Development Best Practice Principles" in 2022 to manage the economic, environmental and social risks and impacts on the Company's overall operational activities, and actively practice its goal of sustainable development.

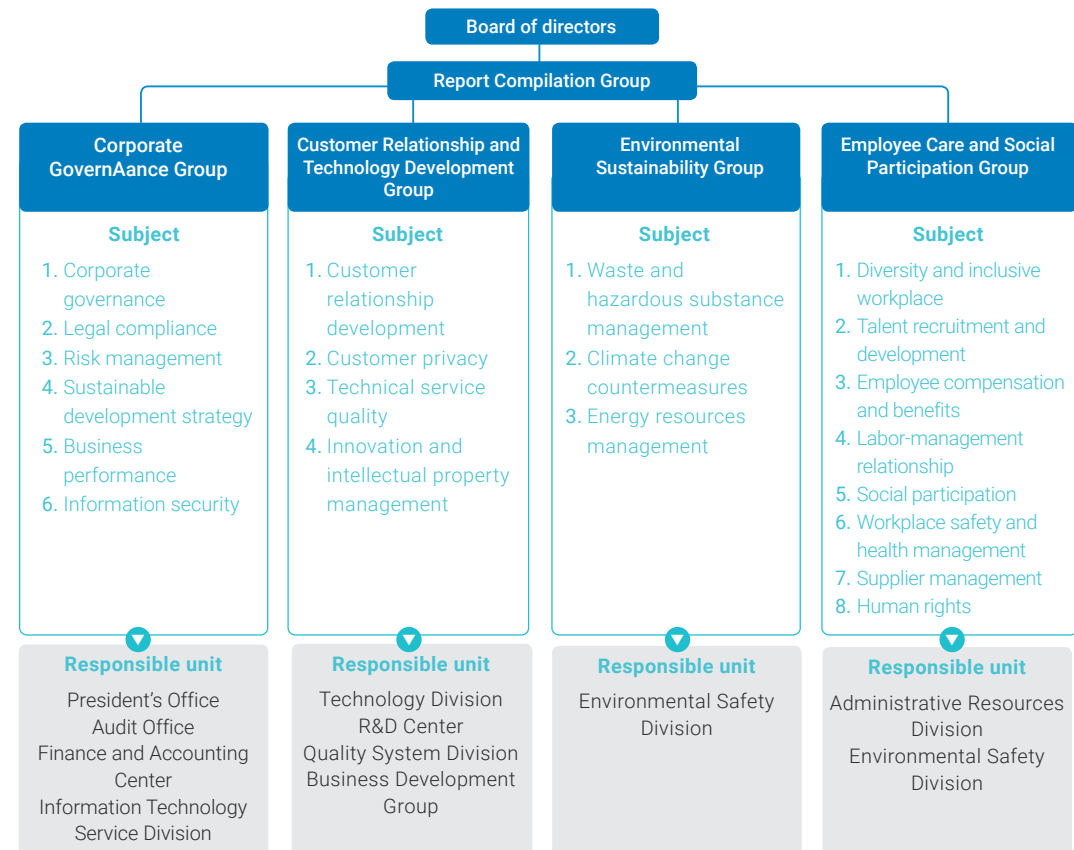


Sustainable  
Development  
Best Practice  
Principles

### • Corporate Sustainability Promotion Team

MA-tek's current Sustainability Promotion Team is composed of four major teams formed of various business units according to their job functions, namely the "Corporate Governance Team," "Customer Relations and Technology Development Team," "Environmental Sustainability Team," and "Employee Care and Social Participation Team," to manage their related sustainability issues. The promotion results of sustainability issues by each team are collected and organized by the Report Compilation Team and presented in MA-tek's Sustainability Report. The promotion results and the contents presented in the Report are reported to the Board of Directors, and are disclosed and reported after having been confirmed by the Board of Directors.

### Structure of Enterprise Sustainability Promotion Group



## • Sustainable Development Strategies and Goals

MA·tek has formulated the “Sustainable Development Best Practice Principles” which combines operational objectives and sustainable development. While pursuing profits, we incorporate environmental, social and corporate governance factors into the Company’s management policies and operational activities.

### Sustainable development goals Correspondence to SDGs



#### Corporate Governance Implementation



- Establish an effective corporate governance structure and ethical standards, follow the Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, and Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies, ensure that the board of directors fulfills the duty of care of a good manager, supervise the sustainability development, and constantly review the implementation effectiveness and continuous improvement.
- Consider the interests of stakeholders, including proposing the mission or vision for sustainable development, incorporate it into the Company’s operational activities and development direction, ensure the timeliness and correctness of information disclosure related to sustainable development, set up a dedicated (part-time) unit to promote sustainable development, be responsible for proposing and implementing sustainable development policies, system or related management policies and specific promotion plans, and regularly report to the board of directors.
- Identify stakeholders, understand their reasonable expectations and needs through appropriate communication methods, respond appropriately to important sustainable development issues of stakeholders’ concern, develop reasonable salary and compensation policies to ensure that salary and compensation planning is in line with organizational strategic goals and stakeholder interests, and follow relevant legal norms and international standards related to the circular environment to strive to achieve the goal of environmental sustainability.

### Sustainable development goals Correspondence to SDGs



#### Development of Sustainable Environment



- Develop an environmental management system, which includes the following items: collecting and evaluating sufficient and timely information regarding the impact of operational activities on the natural environment, establishing measurable environmental sustainability goals, formulating specific plans or action plans, and regularly reviewing the sustainability and relevance of their development.
- Regularly assess the Company’s potential risks and opportunities due to climate change now and in the future, and take relevant countermeasures, including adopting commonly used domestic and international standards or guidelines, conducting corporate greenhouse gas inventories and disclosing them, developing policies for energy conservation and carbon reduction, greenhouse gas reduction, reducing water consumption or adopting other waste management policies, and incorporating carbon right acquisition into the Company’s carbon reduction strategy.
- Follow the internationally recognized labor rights, such as freedom of association, the right to collective bargaining, care for disadvantaged ethnic groups, prohibition of the use of child labor, elimination of all forms of forced labor, elimination of employment and recruitment discrimination, and confirmation of no discrimination in the Company’s human resources policies concerning gender, race, social class, age and marriage and family status, so as to achieve equality and fairness in employment, recruitment conditions, salary, benefits, training, evaluation and promotion opportunities.

## Sustainable development goals

## Correspondence to SDGs



### Safeguarding Social Welfare



- Properly reflect the business performance or results in employee compensation policies to ensure the recruitment, retention and motivation of human resources, and achieve the goal of sustainable operation.
- Assess and manage various risks that may cause operational disruptions, and reduce their impact on customers and the society. Provide transparent and effective consumer complaint procedures for products and services, handle consumer complaints in a fair and real-time manner, and comply with relevant laws and regulations such as the Personal Data Protection Act, respect customers' privacy rights, and protect personal data provided by customers.
- Assess the impact of the Company's operations on the community, and appropriately hire the manpower in the locations of the Company's operations to increase community identity; regularly participate in the activities of citizen organizations, charitable public welfare organizations and local government agencies for community development and education through professional public welfare services, in order to promote community development.

## Sustainable development goals

## Correspondence to SDGs



### Strengthening the Disclosure of Corporate Sustainable Development Information

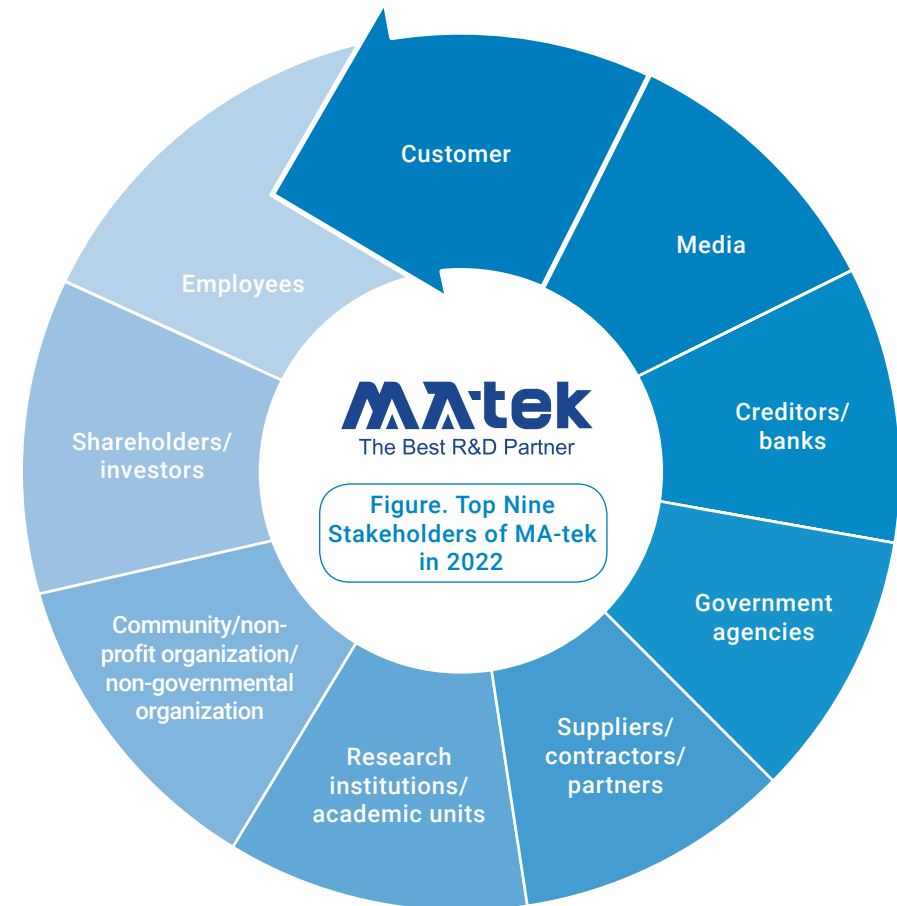
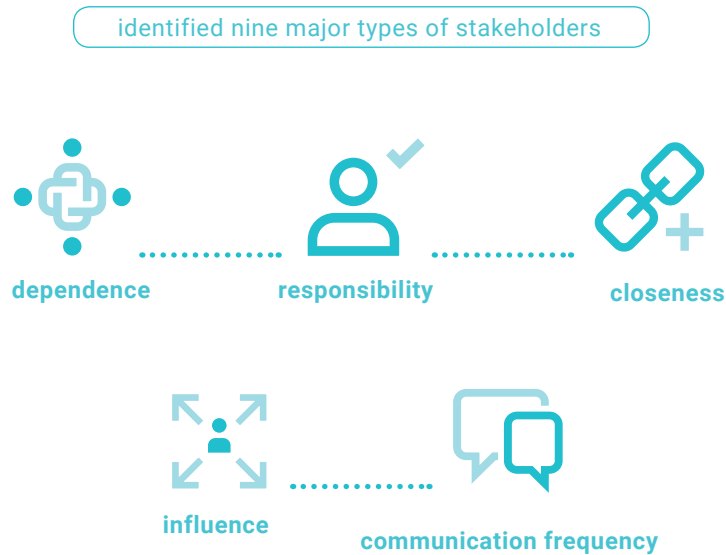


- Publicize company information in accordance with relevant laws and regulations as well as the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and fully disclose relevant and reliable information related to sustainable development.
- Prepare a sustainability report annually and adopt internationally recognized standards or guidelines to disclose the sustainable development promotion situation, and obtain third-party assurance or guarantee to enhance information reliability. The contents include:
  1. Implement sustainable development policies, systems or related management guidelines and specific promotion plans.
  2. Stakeholders and issues of their concern.
  3. Effectiveness and review of the Company's implementation of corporate governance, development of a sustainable environment, maintenance of social welfare, and promotion of economic development.
  4. Future improvement directions and goals.



## 1.2 Stakeholder Engagement

MA·tek pursues sustainable business operations and values the opinions of stakeholders. We communicate with stakeholders through multiple channels to respond properly to the opinions of stakeholders. In 2022, MA·tek referred to AA1000SES: 2015 Stakeholder Agreement Standards, and based on the five characteristics of “dependence, responsibility, closeness, influence and communication frequency”, identified nine major types of stakeholders, including employees, customers, shareholders/investors, suppliers/contractors/partners, government agencies, communities/non-profit organizations/non-governmental organizations, research institutions/academic units, media, and creditors/banks, and negotiation in different ways based on the different stakeholder type, in order to understand the needs and expectations of each stakeholder, and then incorporate their concerns into the Company’s future development policy.



### Top Nine Stakeholders in 2022 and Communication Methods

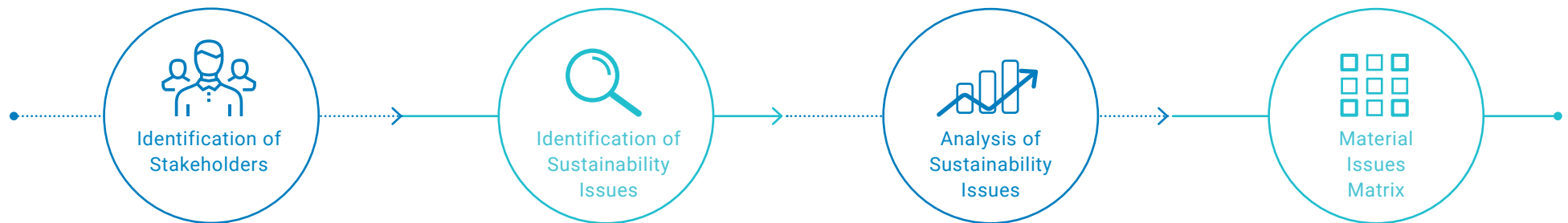
Stakeholders	Issues of concern	Communication method and frequency	Corresponding chapter of the issue
<b>Employees</b>	Economic performance Customer relationship and development Human rights Workplace safety and health management Corporate governance	Labor-management meeting (quarterly) Employee opinion box (irregular) Employee satisfaction survey (annual) Monthly/bimonthly supervisor meeting (monthly/ bimonthly) Employee symposium (annual) Performance evaluation (annual)	2.2 Corporate Governance 2.3 Management Overview 3.3 Customer Relationship Maintenance 4.4 Friendly and Heart-warming Workplace 4.5 Environmental Safety and Health
<b>Customers</b>	Technical service quality Customer relationship and development Customer privacy Information security Workplace safety and health management	Consulting services provided by company website (regular) Customer satisfaction survey (annual) Telephone and email correspondence (regular)	3.1 Technical Service and Quality 3.3 Customer Relationship Maintenance 3.4 Information Security and Customer Privacy 4.5 Environmental Safety and Health
<b>Shareholders/ investors</b>	Innovation and intellectual property management Risk management Technical service quality Information security Human rights	Company spokesperson (irregular) Stock agency institution and dedicated personnel (irregular) Investor zone on company website (irregular) General shareholders' meeting (annual) Business report (monthly)	2.2 Corporate governance 3.1 Technical Service and Quality 3.2 Technological Innovation and Technical Data Management 3.4 Information Security and Customer Privacy 4.4 Friendly and Heart-warming Workplace
<b>Suppliers/ contractors/ partners</b>	Customer privacy Information security Climate change countermeasures Energy resources management Corporate governance	Supplier evaluation procedure and management operation platform (irregular) Telephone and fax (irregular) Email correspondence (irregular)	2.2 Corporate Governance 3.4 Information Security and Customer Privacy 6.1 Climate Change and Adaption 6.2 Effective Resource Management

Stakeholders	Issues of concern	Communication method and frequency	Corresponding chapter of the issue
<b>Government agencies</b>	Corporate governance Supplier management Customer privacy Information security Sustainable development strategy Legal compliance Risk management Labor-management relationship Workplace safety and health management	Symposium/law and regulation explanation meeting (irregular) Official document correspondence (irregular) Market Observation Post System (disclosure per requirement)	1.1 Plan for Sustainable Development 2.2 Corporate Governance 2.4 Internal Audit and Regulatory Compliance 2.5 Supply Cooperation Good Partner 3.4 Information Security and Customer Privacy 4.4 Friendly and Heart-warming Workplace 4.5 Environmental Safety and Health
<b>Community/ non-profit organization/ non-governmental organization</b>	Employee compensation and benefits Information security Technical service quality Energy resources management Human rights	Contact and cooperation with communities and social groups (irregular) Appeal hotline (irregular)	3.1 Technical Service and Quality 3.4 Information Security and Customer Privacy 4.2 Excellent Compensation and Benefits 4.4 Friendly and Heart-warming Workplace 6.2 Effective Resource Management
<b>Research institutions/ academic units</b>	Corporate governance Supplier management Energy resources management Waste and hazardous substance management Workplace safety and health management	Industry-academia cooperation (annual) Consulting services provided by company website (regular) Telephone and email correspondence (regular) Technical seminars (irregular)	2.2 Corporate Governance 2.5 Supply Cooperation Good Partner 4.5 Environmental Safety and Health 6.2 Effective Resource Management
<b>Media</b>	Technical service quality Corporate governance Economic performance Labor-management relationship Innovation and intellectual property management	Press release (monthly) Spokesperson interview (irregular) Company website Fan group/WeChat public account	2.2 Corporate Governance 2.3 Management Overview 3.1 Technical Service and Quality 3.2 Technological Innovation and Technical Data Management 4.4 Friendly and Heart-warming Workplace
<b>Creditors/ banks</b>	Economic performance Legal compliance Customer privacy Sustainable development strategy Corporate governance	Bank visit (irregular) Regular announcement of financial report/annual report	1.1 Plan for Sustainable Development 2.2 Corporate Governance 2.3 Management Overview 2.4 Internal Audit and Regulatory Compliance 3.4 Information Security and Customer Privacy

### 1.3 Identification of Material Topics

Based on the latest guidelines developed by the Global Reporting Initiative (GRI) in 2021, and with reference to relevant sustainability guidelines at home and abroad, as well as important issues of industry peers and customers, in this report we selected 21 sustainability issues closely related to the Company for material issue identification. Then, according to the Double Materiality principle proposed by the European Union, the actual/potential, positive/negative impact degree was used as the consideration standard and dimension. A questionnaire was filled out for a questionnaire survey of the positive and negative impacts of various important issues on the nine types of the Company's stakeholders, including employees, customers, shareholders/investors, suppliers/contractors/partners, government agencies, communities/non-profit organizations/non-governmental organizations, research institutions/academic institutions, media, and creditors/banks. Finally, senior internal supervisors assessed the "impact level" and "probability of occurrence" of each sustainable issue and identified the material sustainable issues of the Company in 2022, and a matrix of material issues for 2022 was drawn based on the assessment results.

#### Complete Identification Process for Material Issues



This Report refers to the principles of the five attributes in the AA 1000 Stakeholder Engagement Standard 2015, Dependency, Responsibility, Tension/Attention, Influence, Diverse Perspectives, as the basis for writing, and at the same time refers to the operation conditions and industrial characteristics of MA·tek to identify seven key stakeholders.

Through various communication mechanisms and channels, including the Company website, customer satisfaction surveys, employee suggestion box feedback, investor section, and stock affairs agencies, issues of concern for the stakeholders are collected. In 2022, a total of 21 sustainability issues were identified as material issues for identification and analysis for the year.

Through a questionnaire survey of positive and negative impacts, we understood the impact of material issues on the nine major stakeholders, and internal supervisors assessed the "operational impact" and "probability of occurrence" of material issues on the Company, and comprehensively identified the material issues for 2022 based on the survey results.

Seven material issues were identified this time, and a matrix of material issues was drawn based on the results.

**5** attributes

**21** sustainability issues

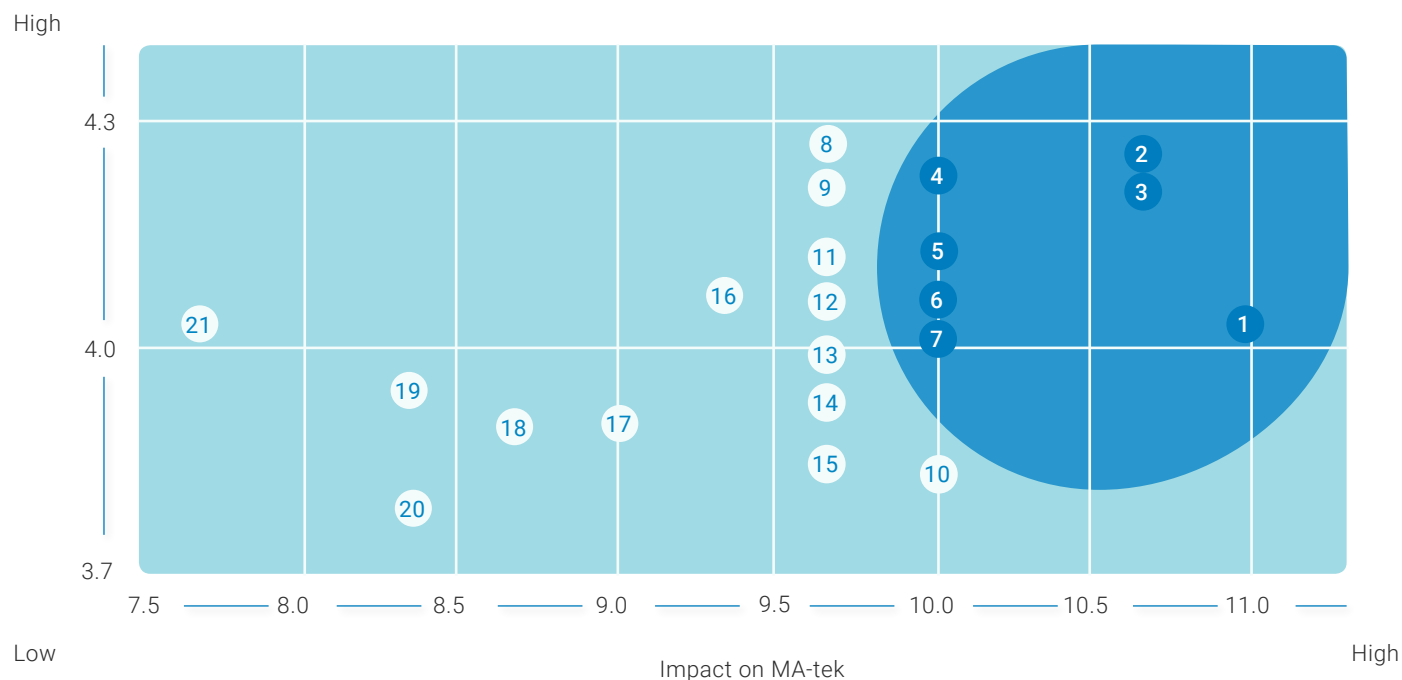
questionnaire survey of positive and  
negative impacts

**7** material issues

In 2022, a total of seven material issues were identified, and compared with those in 2021, four material issues were added or revised, including the added “human rights”, adjustment of “climate change adaptation” to “climate change strategies”, adjustment of the aspect of “sustainable development strategies” to the economy aspect, and the integration of “taxation management” and “economic performance” into “economic performance”, in order to strengthen communication with stakeholders and enhance information transparency and disclosure quality.

Impact on economy,  
society and people

**Material Issue Matrix**



**Material Issues**

1	Supplier management
2	Technical service quality
3	Economic performance
4	Customer privacy
5	Customer relationship and development
6	Waste and hazardous substance management
7	Labor-management relationship

8. Information security 9. Corporate governance 10. Talent recruitment and development 11. Workplace safety and health management 12. Sustainable development strategy  
13. Employee compensation and benefits 14. Innovation and intellectual property management 15. Social participation 16. Legal compliance 17. Energy resources management  
18. Climate change countermeasures 19. Human rights 20. Diversity and inclusive workplace 21. Risk management

### Material Issue Rankings of MA-tek in 2021 and 2022

Order	2021	2022	Order	2021	2022
1	Customer privacy	Supplier management	12	Risk management	Sustainable development strategy
2	Technical Service and Quality	Technical service quality	13	Waste and hazardous substance management	Employee compensation and benefits
3	Information security	Economic performance	14	Energy resources management	Innovation and intellectual property management
4	Legal compliance	Customer privacy	15	Workplace safety and health management	Social participation
5	Innovation and intellectual property management	Customer relationship and development	16	Employee compensation and benefits	Legal compliance
6	Customer relationship and development	Waste and hazardous substance management	17	Labor-management relationship	Energy resources management
7	Tax management	Labor-management relationship	18	Corporate governance	Climate change countermeasures
8	Social participation	Information security	19	Supplier management	Human rights
9	Sustainable development strategy	Corporate governance	20	Diversity and inclusive workplace	Diversity and inclusive workplace
10	Talent recruitment and development	Talent recruitment and development	21	Climate change adaptation	Risk management
11	Business performance	Workplace safety and health management			

### Adjustment of Material Issue Differences of MA-tek in 2021 and 2022

Material Issues in 2022	Difference	Explanation
Human rights	New	Adding "Human Rights" to Important Social Issues.
Climate change countermeasures	Adjustment	Adjusting "Climate Change Adaptation" to "Climate Change Strategy".
Sustainable development strategy	Adjustment	Adjusting the aspect of "Sustainable Development Strategy" to economic.
Economic performance	Consolidation	Combine "Tax Management" and "Economic Performance".



### Boundary of Material Issue Impact and Comparison Table of GRI Material Issues

Material Issues	Corresponding GRI Material Issues	Meaning to MA-tek	Impact of Value Chain Impact									Corresponding chapter	
			Inside the organization	Outside the organization									
			Operation stage	Procurement stage	Operation stage			Sales stage	Non-operation activities				
			Employees	Suppliers/ contractors/ partners	Shareholders/ investors	Creditors/ banks	Research institutions/academic units	Customer	Media	Community/non- profit organization/ non-governmental organization	Government agencies		
Supplier management	GRI 3: Material Issues 2021 GRI 204: Procurement Practices 2016 GRI 408: Child Labor 2016	MA-tek has developed relevant management measures for local procurement, green procurement, supplier sustainability issues, and raw material procurement.	●	▲	▲	▲	○	○	○	○	○	1.3 Identification of Material Issues 2.5 Supply Cooperation Good Partner	
Technical service quality	GRI 3: Material Issues 2021	MA-tek has established quality standards (including international certification) and implemented service quality management to provide customers with high-standard and stable testing services.	●	●	○	○	○	▲	○	○	○	1.3 Identification of Material Issues 3.1 Technical Service and Quality	

● Actual impact ○ Potential Impact ▲ Business relations

### Boundary of Material Issue Impact and Comparison Table of GRI Material Issues

Material Issues	Corresponding GRI Material Issues	Meaning to MA-tek	Impact of Value Chain Impact									Corresponding chapter
			Inside the organization	Outside the organization								
			Operation stage	Procurement stage	Operation stage			Sales stage	Non-operation activities			
			Employees	Suppliers/ contractors/ partners	Shareholders/ investors	Creditors/ banks	Research institutions/academic units	Customer	Media	Community/non- profit organization/ non-governmental organization	Government agencies	
Economic performance	GRI 3: Material Issues 2021 GRI 201: Economic Performance 2016 GRI 203: Indirect Economic Impact 2016 GRI 207: Tax 2019	The economic benefits generated by MA-tek in the operation process include operating income, operating costs, employee salaries and benefits, as well as indirect economic impacts in the operation process, tax policy management, and tax related risks.	●	●	▲	▲	○	●	○	○	●	1.3 Identification of Material Issues 2.3 Management Overview
Customer privacy	GRI 3: Material Issues 2021 GRI 418: Customer privacy 2016	MA-tek has established a customer data management mechanism to prevent the outflow of customers’ private information, while paying attention to domestic and foreign laws and regulations related to the protection of confidential information.	●	○	○	○	○	▲	○	○	○	1.3 Identification of Material Issues 3.4 Information Security and Customer Privacy
Customer relationship and development	GRI 3: Material Issues 2021	MA-tek provides an efficient customer service platform and troubleshooting mechanism, surveys customer satisfaction with the services, and explores and develops potential customers and market demands.	●	○	○	○	○	▲	○	○	○	1.3 Identification of Material Issues 3.3 Customer Relationship Maintenance

### Boundary of Material Issue Impact and Comparison Table of GRI Material Issues

Material Issues	Corresponding GRI Material Issues	Meaning to MA-tek	Impact of Value Chain Impact									Corresponding chapter
			Inside the organization	Outside the organization								
			Operation stage	Procurement stage	Operation stage			Sales stage	Non-operation activities			
			Employees	Suppliers/ contractors/ partners	Shareholders/ investors	Creditors/ banks	Research institutions/academic units	Customer	Media	Community/non- profit organization/ non-governmental organization	Government agencies	
Waste and hazardous substance management	GRI 3: Material Issues 2021 GRI 306: Waste 2020	MA-tek provides guidance on the classification of waste discharge and disposal, and implements expenditure management for environmental protection and maintenance of related equipment.	●	●	○	○	○	○	○	○	●	1.3 Identification of Material Issues 6.2 Effective Resource Management
Labor-management relationship	GRI 3: Material Issues 2021 GRI 401: Labor-management relationship 2016	For communication issues between labor and management, MA-tek holds labor-capital agreements, schedules meetings with employees, and sets up an employee opinion box.	●	○	○	○	○	○	○	○	○	1.3 Identification of Material Issues 4.1 Talent Composition of Professional Teams 4.2 Excellent Compensation and Benefits 4.4 Friendly and Heart-warming Workplace

● Actual impact ○ Potential Impact ▲ Business relations

• **Material Issue Management policy**

**Supplier management**



- To provide customers with high-quality testing services, MA-tek must collaborate with suppliers for the various resources required for our operations while avoiding any impact on the origin of raw materials.
- In order to promote the development of cutting-edge industries, MA-tek gives back to the society and gradually implements the sustainable management of the society, environment and economy through concrete actions.
- MA-tek needs to actively address the risk of supply chain instability or interruption to avoid impact on customer delivery, reduction on operational efficiency, and violation of customer sales and service contracts, which may cause customer losses.

**Timeline of goals**



**Short-term**

- Continuously conduct supplier evaluations and regular audits.



**Mid to long-term**

- Expand domestic and international green environmental-protection procurement work.

**Actual and Potential Negative Impact of Supplier-Management on Economy, Environment and Society**

- Instability or interruption of the supply chain may affect production, reduce operational efficiency, violate sales and service contracts, cause customer losses, and have a continuous impact on socio-economy.

**Countermeasures Formulated by MA-tek to Respond to the Negative Impact**

- Supplier evaluation.
- Annual supplier audit.
- Create a sustainable supply chain, for example, applying the Declaration of Not Using Conflict Minerals on supply chain management.

**Action Effectiveness**

**94%**

- In 2022, the domestic procurement proportion reached 94%.

**99%**

- In 2022, the proportion of qualified suppliers reached 99%.

**100%**

- In 2022, the proportion of suppliers signing the "Declaration of Not Using Conflict Minerals" reached 100%.

**Management and Optimization Mechanism**

- Maintain irregular and unrestricted-job-level meetings with suppliers.
- Upgrade the electronic signature system and optimize system processing stability.

**Corresponding chapter**

- 2.5 Supply Cooperation Good Partner

## Technical service quality



- Establish quality standards, obtain international certification, and implement service quality management to provide customers with high-standard and stable testing services.

### Timeline of goals



#### Short-term

- Continuously strengthen the promotion of various quality systems, and obtain relevant international certification.



#### Mid to long-term

- Strengthen the implementation of quality systems in each factory area, and ensure the completeness of the implementation of various systems.

### Actual and Potential Negative Impact of Technical Service Quality on Economy, Environment and Society

- With the improvement of semiconductor manufacturing technology and increase in market demand, customer demand for testing and analysis capabilities and equipment in various laboratories has also increased. Customer assessments are often conducted to confirm whether the laboratory's testing and analysis capabilities and equipment capabilities meet customer needs; if not, it will affect the number of customer orders.

### Countermeasures Formulated by MA·tek to Respond to The Negative Impact

- Implement and execute customer-commissioned case requirements.
- Arrange training related to customer-commissioned cases.
- Strictly comply with quality management operations.

### Action Effectiveness

approved  
exceeded **60**

- In 2022, the number of patent applications approved exceeded 60.

**122,634** cases

- MA·tek provides 24-hour sample delivery service, with a total of 122,634 express service cases in 2022, with a daily average of 336 cases.

- The quality events that have occurred were optimized and improved using the Eight Disciplines Problem Solving method. In 2022, 63 employees participated in the process improvement of incoming cases.
- Conducted one physical external technical seminar. / Conducted four physical technology presentations. / Conducted five quality training sessions.

### Management and Optimization Mechanism

- ISO/IEC 17025 already completed: 2017 edition of external training courses for internal laboratory auditors.

### Corresponding chapter

- 3.1 Technical Service and Quality

## Economic performance



- Strengthen corporate governance and ethical corporate management, and maintain operational effectiveness.
- Conduct internal audit operations and risk management.
- Firmly comply with tax regulations
- Regularly disclose tax information in financial statements and annual reports

### Timeline of goals



#### Short-term

- Increase company revenue and improve operational effectiveness.



#### Mid to long-term

- Add different operational projects and expand the market to more regions.

### Actual and Potential Negative Impact of Economic Performance on Economy, Environment and Society

- If MA-tek cannot achieve good economic performance, it will lose the trust of stakeholders.

### Countermeasures Formulated by MA-tek to Respond to The Negative Impact

- Actively manage all aspects of corporate governance, maintain customer relationships, and improve technical service quality.

### Action Effectiveness

**15.4%**

The annual revenue grew by 15.4%

- In 2022, a total of 49 audits were conducted, with only two internal audit missing cases.
- External accountant verifications are all disclosed accordingly.
- In 2022, we published monthly revenue news and quarterly financial report profit news on our official website, and held a briefing to communicate with shareholders and investors about the Company's current operating status.

### Management and Optimization Mechanism

- Optimize existing corporate governance measures, continuously enhance our visibility in the field of material analysis, and thereby indirectly or directly increase revenue.

### Corresponding chapter

- 2.3 Management Overview
- 2.4 Internal Audit and Regulatory Compliance



## Customer privacy



- Officially introduced the “Taiwan Intellectual Property Management System (TIPS)” and passed the Level A verification on December 30, 2021. Protecting information security and customer privacy is the insistence and commitment of MA-tek

### Timeline of goals



#### Short-term

- Data leakage cases are continuously maintained at 0.



#### Mid to long-term

- Implement information security awareness training, conduct regular vulnerability assessments, and enhance employees' awareness of information security, in order to establish the DNA for information security of the enterprise.
- Regularly review and update the information security policy and process to ensure response to the latest security threats, and strive to protect customer and company sensitive data to enhance competitiveness.

### Actual and Potential Negative Impact of Customer Privacy on Economy, Environment and Society

- The leakage of customer information significantly affects customer trust and the Company's brand image, leading to operational losses.

### Countermeasures Formulated by MA-tek to Respond to The Negative Impact

- Establish and implement information security policies to avoid the leakage of confidential customer information.
- Handle employee information security training, and advocate the concept of protecting customer data.
- Officially introduced the “Taiwan Intellectual Property Management System (TIPS)” and passed the Level A verification on December 30, 2021. By implementing this management system, we can ensure our own R&D achievements, maintain innovative competitive advantages, and enhance the awareness of all employees to protect confidential customer information.

### Action Effectiveness



**There was no case of violating customer privacy in 2022.**

- Establish and implement information security policies to avoid the leakage of confidential customer information.
- Irregularly hold employee information security training, and advocate the concept of protecting customer data.

### Management and Optimization Mechanism

- NT\$70,000 was invested for the optimization of the official website.
- NT\$2.7 million was invested to set up a high-availability firewall structure to strengthen the protection of customer and company sensitive data.

### Corresponding chapter

- 3.4 Information Security and Customer Privacy

## Customer relationship and development



- Hold training for business and service personnel.
- Develop diversified service channels.
- Implement customer satisfaction surveys.
- Provide an efficient customer service platform and troubleshooting mechanism, survey customer satisfaction with the services, and explore and develop potential customers and market demands.

### Timeline of goals



#### Short-term

- In addition to continuous performance growth, continuously improve our technology and equipment to provide accurate, effective and high-quality analysis services to increase customer satisfaction.
- Develop an e-commerce system.



#### Mid to long-term

- Strive to develop new markets, new customers, and old customers' new requirements, and expand business opportunities
- Strengthen the e-commerce system.

### Actual and Potential Negative Impact of Customer Relationship on Economy, Environment and Society

- If the customer's product issue cannot be resolved in a timely manner, the customer's product cannot receive the assistance of the Company in the R&D stage, which will in turn affect the customer's leading position in global competitiveness.
- If the customer is not familiar with the technical services provided by MA-tek, they may seek service solutions from competitors.

### Countermeasures Formulated by MA-tek to Respond to The Negative Impact

- Deepen the connection between MA-tek and customers through various channels such as LiveChat, UFAST, CRM system, and regular (quarterly technical seminars, annual customer satisfaction surveys)/irregular customer meetings/visiting meetings.
- Training for service personnel.

### Action Effectiveness



- In 2022, 80% of the customers expressed great satisfaction with the service attitude, communication process, delivery time, and report quality provided by MA-tek.

### Management and Optimization Mechanism

- NT\$1,120,000 was invested for the construction of online discussion and communication tools to promote timely customer contact, and improve customer relationship and satisfaction.
- More than NT\$3,000,000 was invested for the maintenance of effective operation of the CRM system and the continuous update of customer information, striving to increase the development of customer relationship and new cases.

### Corresponding chapter

- 3.3 Customer Relationship Maintenance

## Waste and hazardous substance management



### Our Management Commitment

- Take the responsibility of a friendly member of the Earth and properly dispose of waste to prevent the environment from being damaged, and comply with our concept of environmental friendliness.
- Comply with legal regulations and norms for environmental protection.
- Track changes in environmental protection laws and regulations, and evaluate their impact on the Company.
- Implement regulatory compliance training and educational advocacy.

### Timeline of goals



#### Short-term

- Implement appropriate waste disposal measures to avoid being punished by government agencies.



#### Mid to long-term

- Follow international trends and introduce the latest waste and hazardous substance management measures into the Company for proper management.

### Actual and Potential Negative Impact of Waste and Hazardous Substance Management on Economy, Environment and Society

- Effective manage and scrap waste to prevent the Company from law violation and damage on environmental and ecological issues in the future. Effective and appropriate treatment can also increase the Company's sense of environmental identity, in order to avoid violating laws and regulations and affecting the Company's image.

### Countermeasures Formulated by MA·tek to Respond to The Negative Impact

- MA·tek conducts supplier evaluation every year to select qualified suppliers for clearance and disposal, so as to properly dispose of waste and report accordingly.

### Action Effectiveness

- There was no violation of environmental protection regulations or major occupational accidents in this year.

### Management and Optimization Mechanism

- Continuously carry out internal advocacy (publicity and explanation of the classification of laboratory waste), and require the leaders of all business groups to set an example to implement savings and resource recycling.

### Corresponding chapter

- 6.2 Effective Resource Management

## Labor-management relationship



- Build a good labor-management relationship.
- Provide employee compensation and benefits better than the peers'.
- Provide real-time and two-way communication channels for employees, accurately and quickly convey company policies and relevant information to employees, and listen to employees' voices through various media and respond to strengthen communication channels between employees and the employer.

### Timeline of goals



#### Short-term

- Reduce employee complaints or letters of negative feedback.



#### Mid to long-term

- Enhance overall employee satisfaction.

### Actual and Potential Negative Impact of Labor-Management Relationship on Economy, Environment and Society

- Failure to establish a good labor-management relationship can lead to employees' lack of confidence in the Company and even resignation from the Company, leading to a talent loss and risks to the Company's operations.

### Countermeasures Formulated by MA·tek to Respond to The Negative Impact

- Establish smooth communication channels and strengthen communication between employees and the employer.

### Action Effectiveness

- The "average salary" and "median salary" of full-time employees who do not hold supervisory positions have increased by NT\$26,417 and NT\$47,281 respectively.
- Employee satisfaction is 4.21 points, higher than last year's score.
- According to the results of an internal survey commissioned to 104 Human Resources Bank, a total of 89% of MA·tek's employees have achieved a "positive and dedicated" level of professional dedication.
- Since the second half of 2022, a boxing aerobics class is offered every Wednesday evening to let employees stretch their muscles and bones after work, and reduce the risk of cardiovascular diseases.

### Management and Optimization Mechanism

- Continuously pay attention to employee opinions, and collect employee concerns as much as possible to optimize existing management policies.

### Corresponding chapter

- 4.2 Excellent Compensation and Benefits
- 4.3 Diverse Recruitment and Talent Development
- 4.4 Friendly and Heart-warming Workplace

## 2 The Pace of Sincere Governance

### 2.1 Company Profile

- About MA-tek

**MA-tek is a world-class technical service company covering electronics, electrical machinery, and material analytical labs.**

MA-tek was established in 2002, and is stepping into its 20th year. We achieved a revenue and cost balance in the second year of establishment, went public in the fifth year, and was officially listed on the OTC market in the seventh year. At present, our customers are distributed in all regions of the world (Taiwan, China, the United States, Japan, Singapore, Malaysia, etc.). In order to be close to and serve customers, we have set up laboratories and business offices in Taiwan, China and Japan, and expect that we have presence wherever there are science parks. Since establishment, we have totally 16 service locations in the world.

Due to the continuous research and development of miniaturization technology for the advanced semiconductor process, countries around the world will enter the 5G era, and related terminal products and applications will flourish. In the foreseeable future, the demand for chip development and process technology development will keep increasing. Feeling the strong demand in the market, the Company will respond to the current economic environment with its fast delivery time, excellent equipment, price competition advantage, and strict cost control, in order to leverage its own equipment and technological advantages. The Company also expects to be the "best R&D partner in the high-tech industry" and continuously invest in advanced analysis equipment to provide strong and powerful support to customers, making them more competitive in the global supply chain. Whenever there is a demand for chip manufacturing, it is the responsibility and value of MA-tek's services.

To promote the application of material analysis and improve the speed of product development in the engineering industry, MA-tek not only provides valuable instrument operation services, but also combines consulting and advisory functions to provide precise and accurate specimen preparation services to meet the analysis needs of customers on the R&D of electronic products and the development of new material structures and processes, in order to effectively convert traditional time-consuming and labor-intensive research into standardized commercial services. MA-tek is currently a relatively comprehensive material analysis laboratory and electronics and electro-machinery laboratory in Taiwan, leading the industry in the number of equipment models and mobile platforms. Finally, while driving the development of cutting-edge industries in the country, MA-tek expects to give back to society through its corporate strength, exert positive influence through actions, gradually implement the sustainable management of talents, the society, the environment and the economy, and spread the concept of sustainability to every corner of the society, and create a prosperous country and society.

## The Operational Structure of MA·tek Is Based on Four Concepts



### Valuable instrument center in the industry >

At present, MA·tek has become the Precision Analytical Instruments Center of the international science and technology industry. In addition to the leading manufacturers in different domestic industries, MA·tek also provides materials analysis services to advanced development countries in Europe, America, and Japan; the customer base covers semiconductor factories, automotive factories, academic research institutions, equipment manufacturers and research institutions.

MA·tek is a global professional strategic partner and complementary laboratory.



### Essential functional unit in the Science Park >

In order to closely integrate with customers and be closer to customers to enhance services, MA·tek has taken root in Zhubei Tai Yuen Science Park, Hsinchu Science Park, Tainan Science Park, Shanghai Zhangjiang Hi-Tech Park, Xiamen Huli District, and Nagoya Japan, and set up a new fault analysis laboratory in Shenzhen and Shanghai Jinqiao No. 2 Factory in 2022.

In the future development of the science and technology industry, MA·tek brings customers friendly, standardized and efficient high-quality analysis services.



### Product medical center >

MA·tek's analysis and testing system, like the human body medical system, ranges from scientific examinations, internal medicine diagnosis and treatment, and surgery, to pathological research in medical centers; non-destructive testing, electrical analysis, and physical analysis to materials analysis is conducted for failed samples.

Consultation, analysis, and repair are conducted with the same diagnostic logic to provide customers with medical-grade analysis and testing services, to become a high-quality medical center in the science and technology sector.



### A common technology research and development platform and quality assurance laboratory for various industries >

At the beginning of its establishment in 2002, MA·tek received the special case approval of the Industrial Development Bureau, Ministry of Economy to provide research and development services and intellectual property right services, and passed the ISO-9001 management certification, the IECQ-17025 laboratory certification, the ISO-27001 information security certification, the ISO-15408 information security on-site certification, and the on-site audits of large international manufacturing customers, and again passed the TIPS Level A verification of the Taiwan Intellectual Property Management System in 2022, and became one of the first three companies in Taiwan that passed the audit of intellectual property disclosure and disclosure system counseling.



## • Service Locations of MA·tek Around the World

At present, MA·tek's customers are distributed in various regions around the world, including Asia, the United States and Europe, and the overseas proportion is rapidly increasing. To get closer to customers, the Company has a total of 14 service locations in Taiwan, Shanghai, Xiamen, Shenzhen, and Nagoya Japan.



### Arizona Laboratory

Technical service: Material analysis

Address: 1st East Deer Valley Road, Phoenix, Arizona, USA



### Shanghai Laboratory Zhangjiang Factory I

Technical service: Comprehensive analysis

Address: No. 138, Lane 1505, Zu Chongzhi Road, Zhangjiang Hi-Tech Park, Pudong New Area, Shanghai 201203



### Established in 2022 - Shanghai Laboratory Jinqiao No. 2 Factory

Technical service: Reliability verification

Address: No. 100 Building A, HaohaoGuiqiao Road, Jinqiao Industrial Park, Pudong New Area, Shanghai 200134



### Xiamen Laboratory

Technical service: Fault analysis

Address: Area B, Floor 1, Building D, No. 518, Qishan Road North, Huli District, Xiamen



### Shanghai Laboratory Zhangjiang Factory II

Technical service: Fault analysis/reliability

Address: Building 16, No. 1500, Zu Chongzhi Road, Zhangjiang Hi-Tech Park, Pudong New Area, Shanghai 201203



### Shanghai Laboratory Jinqiao Factory I

Technical service: Reliability verification

Address: 1F-2F, No. 4, Lane 33, Jinji Road, Jinqiao Industrial Park, Pudong New Area, Shanghai 201206



### Established in 2022 - Shenzhen Laboratory

Technical service: Fault analysis

Address: Room 101/102/103, Factory 3, Jia'an Science and Technology Park, Longchang No. 2, Xingdong Community, Xin'an Street, Bao'an District, Shenzhen



### Nagoya Laboratory

Technical service: Fault analysis

Address: 〒 465-0025  
4-130, Nagoya City, Tota  
ward, Aichi Prefecture



### Kumamoto Laboratory

Technical service: Material  
analysis /Fault analysis

Address: 〒 6-25-17 Oe,  
Chuo-ku, Kumamoto City,  
862-0971, Japan



### Head office - Sidao Laboratory

Technical service:  
Comprehensive  
analysis

Address: 300094 1A3,  
No. 1, Lixing 1st Road,  
Hsinchu Science Park



### Hsinchu Lab

Technical service: Fault analysis

Address: 300091 1F, 1, No. 14,  
Zhanye 2nd Road, Hsinchu



### Jinshan Laboratory

Technical service: Reliability verification

Address: 300063 2F, No. 1, Jinshan 7th  
Street, Hsinchu Science Park

### Zhubei Taiyuan Laboratory Factory I

Technical service: Fault analysis

Address: 302082 1F, No. 26-2,  
Taiyuan Street, Zhubei City

### Zhubei Taiyuan Laboratory Factory II

Technical service: Fault analysis

Address: 302082 1F, No. 8, Taiyuan 2nd  
Street, Zhubei City



### Nanke Laboratory Factory I

Technical service: Material analysis

Address: 744094 1F, No. 9, Nanke 3rd  
Road, Xinshi District, Tainan



### Nanke Laboratory Factory II

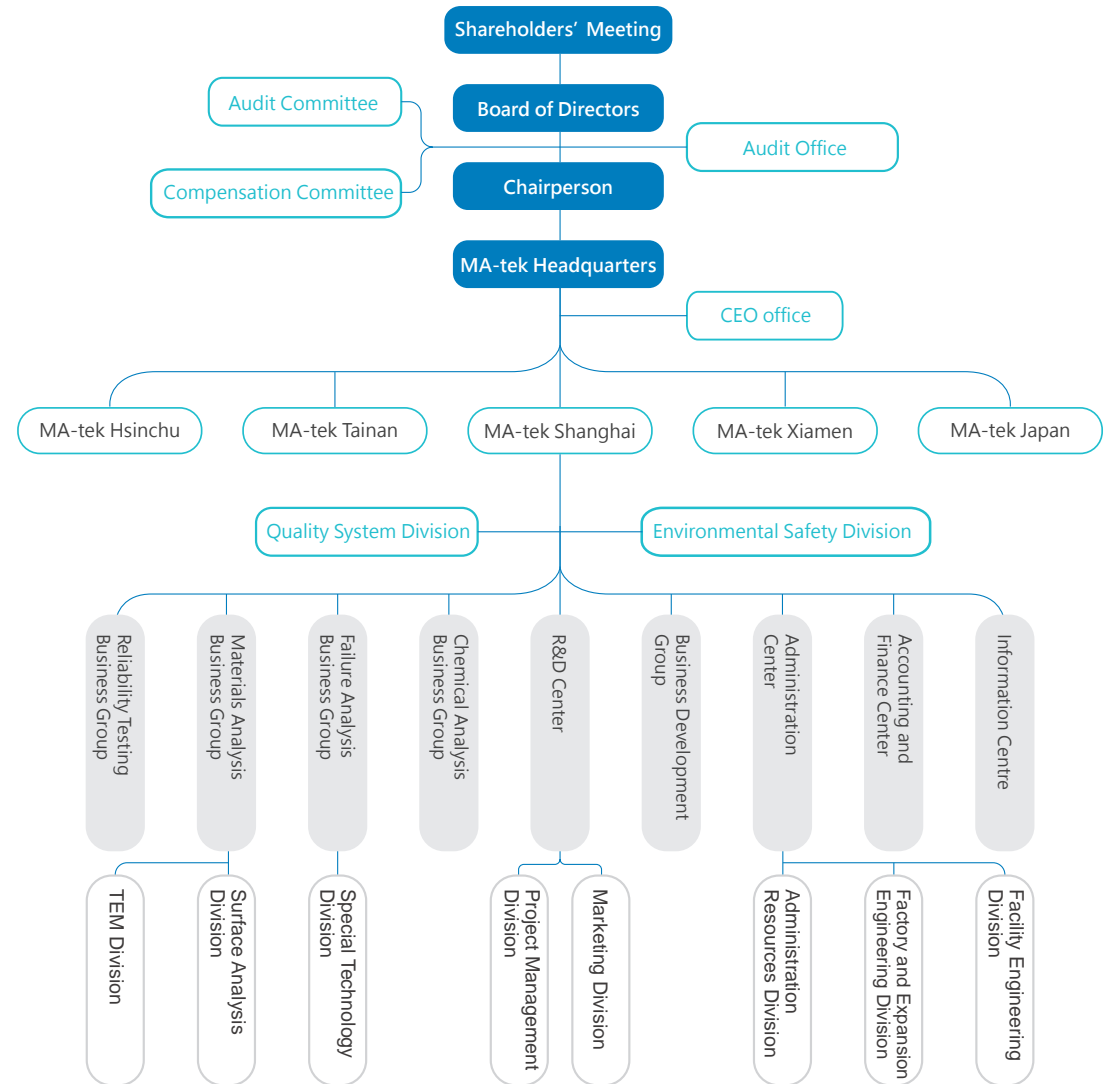
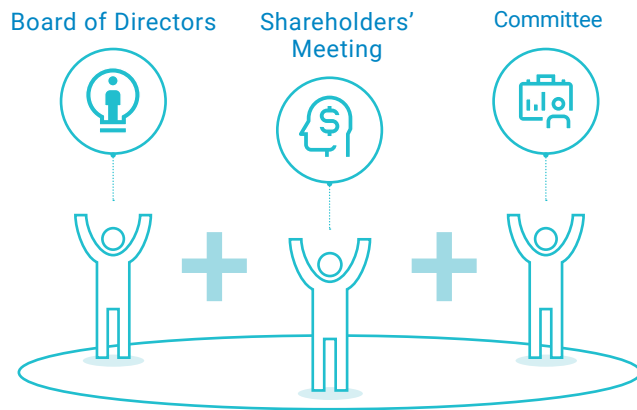
Technical service: Material analysis

Address: 744094 1F, No. 23, Nanke  
3rd Road, Xinshi District, Tainan

## 2.2 Corporate Governance

### MA-tek Organizational Structure

The board of directors of MA-tek is the highest governance unit, with the President responsible for formulating and planning operational policies. In order to fully protect the rights and interests of shareholders, the board of directors of MA-tek has established an Audit Committee and a Remuneration Committee based on the responsibilities and functions to respectively strengthen the Company's independence and improved the Company's compensation. In addition, the Company has established an Audit Division responsible for auditing the internal control system and risk management operations, in order to achieve the goal of sustainable management through the organizational setting of mutual supervision.



## • Board of Directors and Functional Committees

### Board of directors

The board of directors of MA-tek is responsible for the overall operational development of the Company, serving as the highest decision-making and governance unit of the Company. The board of directors of MA-tek is composed of 7 directors (including 3 independent directors), with term of office of 3 years. Due to the fact that more than half of the Company's directors do not concurrently serve as company managers or employees, and in order to increase operational efficiency and facilitate smoother decision-making execution, the Company's Chairman also serves as the President. In the future, independent director seats will be added to establish a better balance mechanism. Please refer to the Company's 2022 annual report for details of the equity seat structure.

According to the Company's "Rules of Procedure for Board Meetings", the board meeting should be held at least once a quarter, and independent directors and the audit supervisor should participate in the board meeting. The audit supervisor should participate in each board meeting as a non-voting participant and report on the audit business. In 2022, the Company held five board meetings, with an actual attendance rate of 97%. Regarding the discussion issue of sustainable development, MA-tek regularly reports to the board on the annual implementation results and priorities related to sustainable development. In 2022, the Company reported on the Company's implementation results and priorities for sustainable development in 2021 at the board meeting on May 10, and approved the Ministry of Education's Industry-Academia Cooperation Plan of NT\$20 million.

### Board Election

MA-tek has established the "Director Election Procedure" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" to stipulate that a candidate nomination system is adopted for the election of directors, taking into account the background and abilities of individual directors and the overall configuration of the board of directors. All directors and independent directors must undergo a qualification review by the board of directors to ensure transparency in the nomination and election process for directors, and the selection should be carried out in the shareholders' meeting from the candidate list.

## Board Diversity

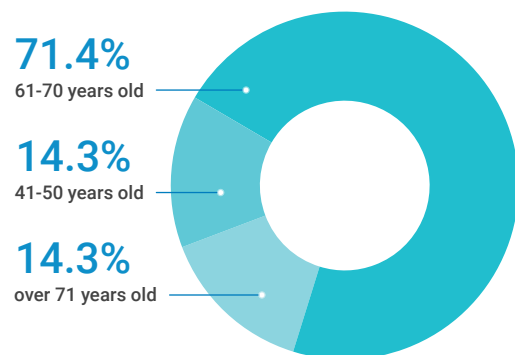
The Company places great emphasis on the diversity of directors, and stipulates the policy of director diversity in its "Corporate Governance Best Practice Principles", taking into account the Company's operations, business form and development needs. The background of the board members of the Company in 2022 includes industry experience and professional abilities in fields such as technology, finance, operational judgment, accounting and financial analysis, and business management.

### Two Major Aspects and Standards of Diversity

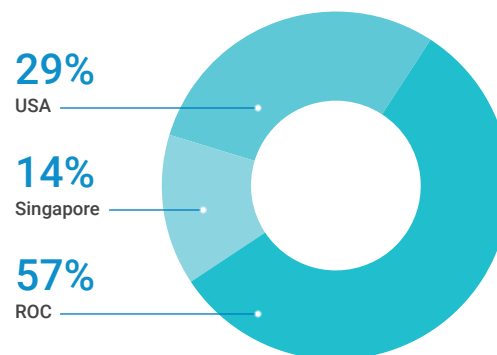


Name	Title	Nationality	Gender	Age			Professional skills						Industrial experience and knowledge
				40~50 years old	60~70 years old	71~75 years old	Operational judgement	Business management	Crisis handling	International market perspective	Leadership	Professional competence	
Hsieh, Yung-Fen	Chairperson	ROC	Female		✓		✓	✓	✓	✓	✓	Semiconductor	Technology
Huang, Ming-Shun	Director	Singapore	Male		✓		✓	✓	✓	✓	✓	Business management	Technology
Guan, Chun	Director	ROC	Male		✓		✓	✓	✓	✓	✓	Finance and accounting	Technology Finance
Wu, Hsin-Lin	Director	USA	Male	✓			✓	✓	✓	✓	✓	Business management	Technology
Hsu, Ching-Hsiang	Independent Director	ROC	Male		✓		✓	✓	✓	✓	✓	Semiconductor	Technology
Tsai, Neng-Hsian	Independent Director	ROC	Male		✓		✓	✓	✓	✓	✓	Semiconductor	Technology
Juine-Kai Tsang	Independent Director	USA	Male			✓	✓	✓	✓	✓	✓	Business management	Technology Finance

Ages of board members



Nationalities of board members



Directors' number of consecutive years in office



### Board of Directors' Continuing Study Status

The seven directors of MA-tek completed a total of **43.5** hours of further study in 2022, including courses on corporate governance, ESG, and other aspects of corporate sustainability.

Title	Name	Date of study	Organizer	Course name	Number of hours
Corporate Director Representative and Chairperson	Hsieh, Yung-Fen	May 27, 2022	Taiwan Institute of Directors	Response of the Board of Directors to the Great Future of the Convergence between China and the US	3
		April 26, 2022		How to Strengthen the Enterprise Competitiveness by the Board of Directors	3
Corporate Director Representative	Wu, Hsin-Lin	November 29, 2022	Taiwan Investor Relations Association	Inheritance Strategy of Family Enterprises under the Trend of Digitalization	3
		October 25, 2022		ESG Practices for Directors and Supervisors - Core ESG Core Issues the Board of Directors Should Be Concerned About	3



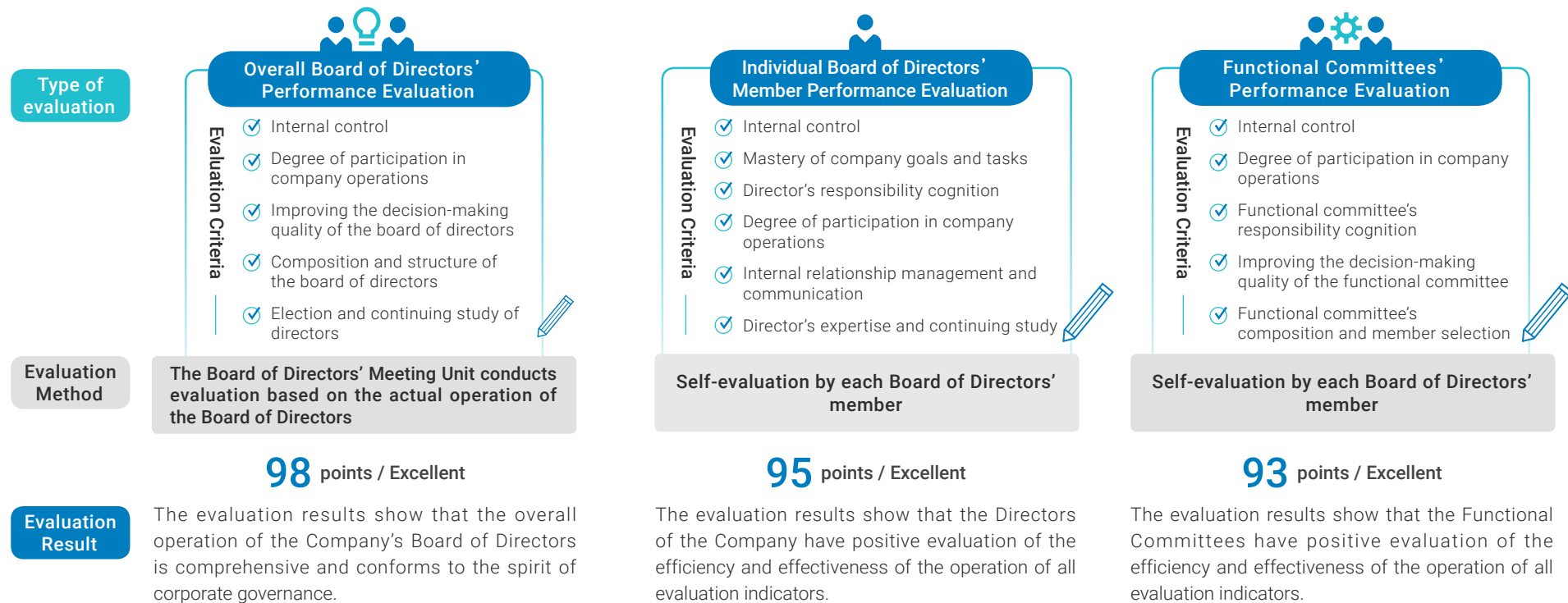
Title	Name	Date of study	Organizer	Course name	Number of hours
Director	Guan, Chun	August 24, 2022	Taiwan Corporate Governance Association	ESG Related Legal Issues the Board of Directors Should Consider	3
		August 24, 2022		Insider trading from the Perspective of Inspectors and Investigators	3
Corporate Director Representative	Huang, Ming-Shun	November 3, 2022	Taiwan Corporate Governance Association	2022 ESG Trends and Risk Management Seminar by Fubon Property Insurance	3
		October 28, 2022	Securities and Futures Institute	Analysis of Enterprise Financial Information and Decision Application	3
Independent Director	Hsu, Ching-Hsiang	November 3, 2022	Taiwan Corporate Governance Association	Observations on the Cross Strait and World Situation after the 20th National Congress of the Communist Party of China	1.5
		September 20, 2022	Cross Strait Business Development Foundation	China's Economic Trends and Assessment of the Impact of Key Economic Policies	3.0
		May 5, 2022	Taiwan Corporate Governance Association	How Corporate Leaders Lead Low-carbon ESG Transformation Plans	1.5
		March 16, 2022		New Order of Global Air Transportation and Logistics	1.5
Independent Director	Tsai, Neng-Hsian	November 25, 2022	Taiwan Investor Relations Association	Taiwan Enterprise M&A Practices	3
		October 25, 2022		ESG Practices for Directors and Supervisors - Core ESG Core Issues the Board of Directors Should Be Concerned About	3
Independent Director	Juine-Kai Tsang	March 15, 2022	Taiwan Corporate Governance Association	Legal Responsibility of Enterprise Fraud and Due Understanding of the Court in Handling Criminal Cases	3
		July 15, 2022		2030/2050 Green Industrial Revolution	3
Total					43.5

## Board of Directors Performance Evaluation

The Company passed the "Board Performance Evaluation Method" on November 7, 2019 with the adoption of the board self-evaluation method, and an internal board performance evaluation once a year. An annual performance evaluation is conducted at the end of every year, and the answered questionnaire of each board member is collected before the most recent board meeting in the following year. The data is consolidated for an overall evaluation of the board, and the evaluation results are reported at the most recent board meeting in the following year. The actual attendance rate of the board meetings in 2022 is 97%, indicating that the board members have a clear understanding of the Company

and the industry, have evaluated and supervised the Company's operations, and have good interaction with the management team and fully utilized their expertise. The self-evaluation questionnaire for the year 2022 was completed in December 2022. On March 23, 2023, the self-evaluation results of the questionnaire were submitted to the board meeting, and simultaneously disclosed on the Company's website.

The evaluation content includes the overall performance evaluation of the board of directors, the performance evaluation of individual board members, and the performance evaluation of functional committees. The performance evaluation of the internal board of directors in 2022 is listed as follows:



- The content and suggestions for the performance evaluation above will be submitted to the board meeting in March 2023. Please refer to the 2022 submission to the board meeting and future improvement plan.
- Please refer to the performance evaluation report of MA-tek's board of directors for the results of the external board performance evaluation: <https://www.matek.com/getfile/download?id=197>.



2022 submission  
to the board  
meeting and future  
improvement plan



performance evaluation  
report of MA-tek's  
board of directors  
for the results of  
the external board  
performance

## Avoidance of Conflicts of Interest by Directors and Managers



According to Article 19 of the Company's Ethical Corporate Management Best Practice Principles, directors and managers should avoid conflicts of interest where personal interests interfere or may interfere with the overall interests of the Company, and policies should be developed to prevent conflicts of interest, and be used to identify, supervise and manage the risks of unethical behavior that may arise from conflicts of interest; in addition, appropriate channels should be provided for directors and managers and other stakeholders attending the board meeting in a voting or non-voting capacity for them to proactively explain whether they have any potential conflicts of interest with the Company. Any director or manager who has a conflict of interest with any decision should not participate in the decision-making process. Similarly, no directors, managers, employees and substantive controllers of the Company may use their positions in or influence over the Company to gain undue benefits for themselves or their spouses, parents or children, or any other person.

## Key Major Event Communication Procedure



In order to avoid the improper disclosure of information and ensure the consistency and accuracy of information published externally, the Company has established the "Procedures for Internal Material Information Processing and Insider Trading Prevention" as the basis for the communication and approval procedures of major events. The financial unit, as the designated unit, formulated professional procedures with reference to the Securities Exchange Act and relevant regulations of the TWSE or the TPEX which were approved by the board of directors, with the applicable objects covering directors, managers and employees. When, according to the "Taipei Exchange's Procedures for Investigating and Publishing Material Information of TPEX Listed Companies" or after assessment, there is any matter that has a significant impact on the Company, and a material information announcement needs to be made, the Company will release the material information as soon as possible in accordance with the legal provisions. If any director, manager or employee is aware of any material internal information and there is a leakage, he/she should report it to the designated unit and the internal audit department as soon as possible. After the designated unit accepts the case, it should formulate countermeasures, and should hand it over to internal audit unit to conduct an inspection.



Procedures for Internal  
Material Information  
Processing and Insider  
Trading Prevention

## Director and Manager Compensation



The Company's principle of compensation for directors (including independent directors) is based on the Company's Articles of Association established by the board of directors, and submitted to the shareholders' meeting for resolution. The appointment, dismissal and remuneration standards for managers are handled in accordance with the Company's regulations. The Company's performance and risks have been taken into account for the policy, standards and package of compensation, as well as the procedures for compensation setting. In addition to including the degree of the director's participation in operations and value of contributions, and each manager's individual performance and contribution to the overall operation of the Company, the compensation of managers is reviewed by the Remuneration Committee and provided to the board of directors for reference and discussion to confirm the rationality of the overall compensation, and is paid with reference to the salary standards of equivalent positions in the industry. The 2022 salary review was approved by the Remuneration Committee and the board of directors on August 5, 2022, and the link of remuneration, performance evaluation and compensation of the directors, president, vice presidents and managers and the tiers of directors and managers are announced in the annual report. For the director and manager compensation, please refer to the Company's 2022 annual report.

## Audit Committee



According to Article 3 of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, the “Organizational Regulations for the Audit Committee” were formulated, and the shareholders’ meeting on June 18, 2020 passed the establishment of the Audit Committee. According to the laws of the Republic of China, the Audit Committee should be composed of all independent directors, and therefore the three independent directors Mr. Ching-Hsiang Hsu, Mr. Neng-Hsian Tsai and Mr. Juine Kai Tsang served as the members the Audit Committee for the first term from June 18, 2020 to June 17, 2023 as the term expiration date of the seventh term. The Audit Committee convenes a meeting at least once a quarter, and submits the proposal to the board of directors for review. In 2022, a total of five meetings were held, and the actual voting (non-voting) attendance rate was 93%. The Audit Committee aims to assist the board of directors in overseeing the quality and integrity of the Company’s execution of accounting, audit and financial reporting processes as well as financial control. The main purpose of its operation is to supervise the following matters:



Organizational  
Regulations of the  
Audit Committee

## Compensation Committee



In order to improve corporate governance and the remuneration system for directors, supervisor and managers, the Company’s board meeting on October 21, 2011 passed the establishment of the Remuneration Committee in accordance with Article 14-6 of the Securities and Exchange Act and the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange, and formulated the “Articles of Association for the Remuneration Committee of MA-tek”, in order to evaluate the salary and compensation policies and systems of directors and managers of the Company in a professional and objective manner, and provide recommendations to the board of directors to serve as a reference for decision-making. According to the Articles of Association, the convener should convene at least two Remuneration Committee meetings each year. In 2022, the Company held a total of three meetings, and the attendance rate was 89%. In 2022, in compliance with the full re-election of directors in 2020, the Remuneration Committee appointed three members, with the term from the board resolution date to June 17, 2023 as the term expiration date of the seventh term, and the three independent directors Mr. Ching-Hsiang Hsu, Mr. Neng-Hsian Tsai and Mr. Juine Kai Tsang served as the members.



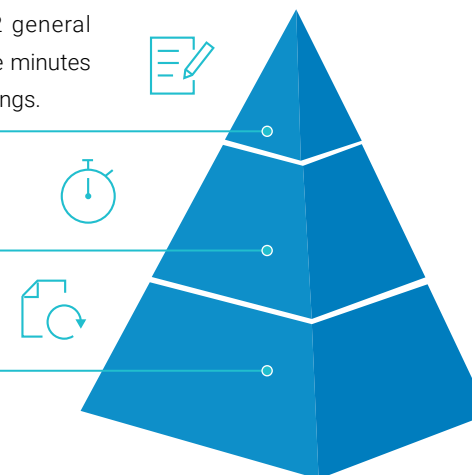
Organizational  
Regulations of the  
Compensation  
Committee

## Corporate Governance Director

The board meeting on March 19, 2021 approved the appointment of Vice President Song-Shan Li, the CFO, as the Corporate Governance Director. The requirements for this position include “handling relevant matters of board meetings and shareholders’ meetings in accordance with the law”, “preparing the minutes of board meetings and shareholders’ meetings”, “assisting directors in taking office and their continuing studies”, “providing necessary information for directors to perform business”, “assisting directors in complying with laws and regulations” and “other matters stipulated in the Company’s Articles of Association or contracts”.

### The business execution status for 2022 is as follows

- Handled matters related to the 5 board meetings and the 2022 general shareholders’ meeting in accordance with the law, and completed the minutes of the board meetings and the shareholders’ meeting after such meetings.
- Assisted seven directors of the Company in completing a total of **43.5** hours of further study.
- Provided relevant information required for directors to perform their duties.



### Further Study of the Corporate Governance Director

Date of study	Organizer	Course	Number of hours
October 25, 2022	Securities and Futures Institute	ESG Practices for Directors and Supervisors - Core ESG Core Issues the Board of Directors Should Be Concerned About	3
November 25, 2022	Securities and Futures Institute	Taiwan Enterprise M&A Practices	3
December 9, 2022	Accounting Research and Development Foundation	Legal Responsibilities and Case Analysis Related to the Competition for Corporate Management Rights	3
December 16, 2022	Securities and Futures Institute	Corporate Ethics and Sustainable Development	3
Total study hours			12

## • Integrity Governance and Management

MA-tek adheres to the principles of fairness and ethics in its business activities, attaches great importance to ethical corporate management, and has established standards such as the "Corporate Governance Best Practice Principles", "Ethical Corporate Management Best Practice Principles", "Code of Ethical Conduct", "Code of Professional Ethics for Employees", "Sustainable Development Best Practice Principles", and "Risk Management Measures". The Company follows relevant standards and actively implements corporate governance, while clearly regulating directors', managers' and employees' morality and conducts to avoid unethical behavior. If the directors (including independent directors) and managers of the Company violate the Code of Ethical Conduct, they will be punished in accordance with regulations, and information such as the violator's job title, name, date of violation, and reason for violation will be disclosed on the Market Observation Post System immediately. In 2022, the Company did not violate ethical corporate management and anti-competition practices, and there were no disputes or lawsuits related to occupational ethics.

### MA-tek Important Governance Regulations



#### Ethical Corporate Management Best-Practice Principles

These "Ethical Corporate Management Best-Practice Principles" assist the Company in establishing a corporate culture of ethical corporate management and sound development, and provide a reference framework for good business operations to prohibit dishonest behavior by MA-tek's governance units and employees.



#### Code of Ethical Conduct for Employees

In order for the Company's employees to be compliant and to let the Company's stakeholders understand the ethical standards and code of conduct that the Company's employees should follow when performing their duties, this Code is established as the basis for the Company's employees to follow. All employees of this Company are responsible for carefully reading, understanding and complying with the contents of this Code.



#### Code of Practice for Sustainable Development

In order to assist the Company in fulfilling sustainable responsibility and to promote economic, environmental and social progress to achieve the goal of sustainable development, this Code is established to be followed.



#### Code of Ethical Conduct

The code is formulated in order to ensure that when directors and managers adhere to ethical behavior standards when engaging in business activities based on their responsibilities, and to provide guiding principles to prevent unethical behavior and behaviors that harm the interests of the Company and shareholders.



#### Corporate Governance Principles

Based on the principles of "establishing an effective corporate governance structure", "protecting shareholders' rights and interests", "strengthening the functions of the board of directors", "giving play to the functions of supervisor", "respecting the rights and interests of stakeholders", and "improving information transparency", the Company has established a good corporate governance system, such as setting up corporate governance personnel and supervisor.

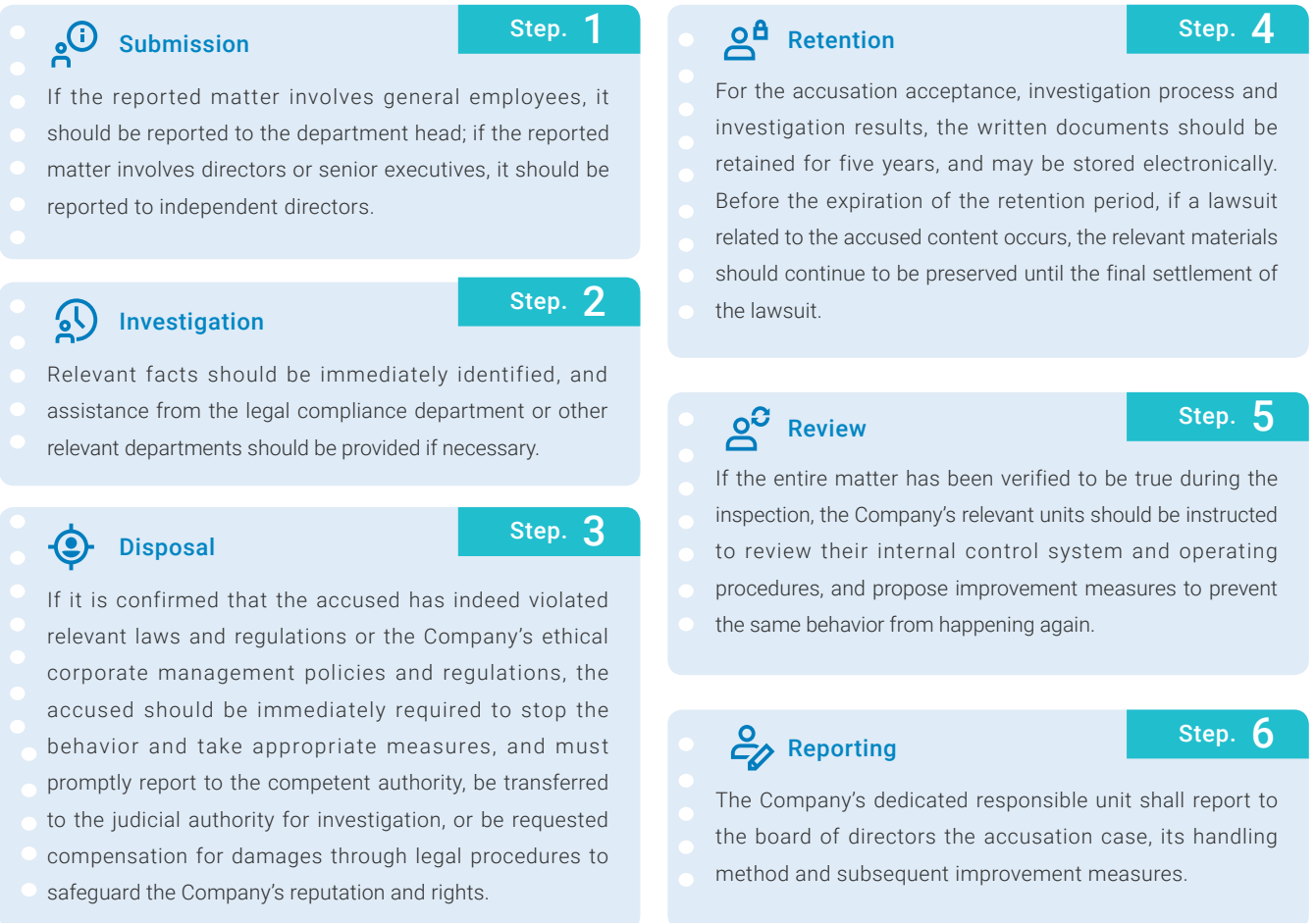
## Publicity and Training of Ethical Corporate Management and Anti-Corruption

In addition, the Company held internal and external training related to ethical corporate management in 2022, including courses on business performance and risks, accounting systems, and internal control that comply with ethical corporate management regulations, totaling 22 people and 68 hours. On November 21, 2022, an online "Insider Trading Prevention Training and Publicity" course was held for all directors and employees, and the targets included 7 directors and independent directors and all 802 employees (including managers) of the Company, in order to improve the understanding of directors and all employees on Insider trading and avoid disputes from engagement in insider trading by mistake.

## Accusation and Appeal Channels

The Company encourages internal and external personnel to report unethical or improper behavior, and rewards them based on the severity of the reported facts. Disciplinary action will be imposed if internal personnel make false reports or maliciously accusations, and those with serious circumstances will be removed from office. The Company established and announced an internal independent reporting mailbox and dedicated lines on its website and intranet to provide access for internal and external personnel. The Company did not receive any internal reports or appeals in 2022.

For the handling of the informant involved in an accusation matter, a written statement should be made to declare that the Company will keep the informant's identity and contents of the matter confidential, and promise to protect the informant from being improperly treated due to the matter. The dedicated unit handles accusation matters in accordance with the following procedures:





## Accusation Method

- Dedicated external accusation mailbox: ir@ma-tek.com
- Internal accusation mailbox: the President's mailbox (already announced in the intranet for employees)
- Stakeholders can also report through the following channels:

Stakeholders	Complaint and accusation channels	
Customer	<ul style="list-style-type: none"> <li>• Tel: +886-3-6116678 ext: 3821 (Miss Zhai of Business Department)</li> <li>• Mailbox for general queries: rubychai@ma-tek.com</li> </ul>	<ul style="list-style-type: none"> <li>• Tel: +886-3-5630777</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>• Tel: +886-3-6116678 ext: 3733 (Procurement Department)</li> <li>• Mailbox for general queries: pur@ma-tek.co</li> </ul>	<ul style="list-style-type: none"> <li>• Tel: +886-3-5630777</li> </ul>
Investors	<ul style="list-style-type: none"> <li>• Tel: +886-3-6116678 ext: 3724 (Miss Li of Finance Department)</li> <li>• Mailbox for general queries: stock@ma-tek.com</li> </ul>	<ul style="list-style-type: none"> <li>• Tel: +886-3-5630777</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• Mailbox for employee complaints: hr@ma-tek.com</li> </ul>	

## Risk Management

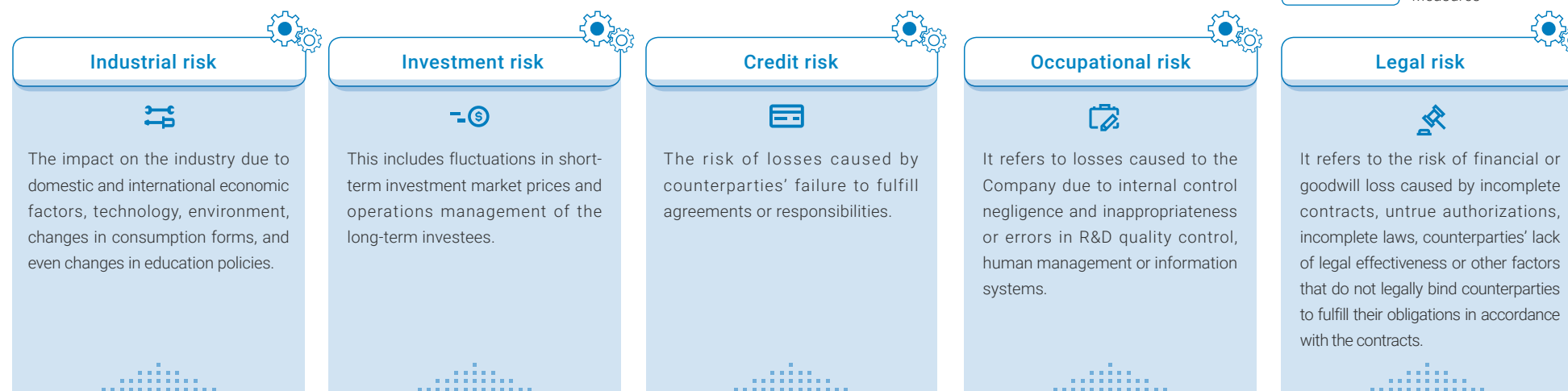
As a pilot of precise analysis of materials, MA-tek has formulated the "Risk Management Measures" as a guide that must be followed for the implementation of risk management, in order to reduce the risks that may be faced by its operations and promote sound operation and sustainable development. It emphasizes the overall risk control and management by all staff, and implements the prevention at all levels at ordinary times with the board of directors as the highest unit of risk management, in order to ensure the effectiveness of risk management and bear the ultimate responsibility. It is expected to increase the Company's value through appropriate resource allocation.

## Risk Definitions

MA-tek defines the main risks into five categories: industrial risk, investment risk, credit risk, occupational risk, and legal risk.



Risk Management  
Measures



## Risk Management Process

According to the latest development and requirements of internal audit, the goal has been to strengthen enterprise risk management in recent years, including risk detection, assessment, reporting and handling. Overall, the major contracts executed by the Company are to be countersigned by the President's Office to assess risks and provide prevention suggestions as soon as possible. Any

employee who detects any potential risk should immediately report to the superior in order to prevent it early. The audit unit should actively supervise each execution unit to follow the approval authority and relevant management measures and procedures, in order to ensure all employees' risk management awareness and execution strength. In order to effectively supervise, plan, and execute risk management related affairs, MA-tek has developed a risk management process to clearly distinguish the responsibilities and operational models for each unit's risk management. The functions and responsibilities of each unit are as follows:

Important risk assessment items	Risk control direct unit (first mechanism) *note 1	Risk review and control (second mechanism) *note 2	Board of directors and Audit Office (third mechanism) *note 3
<ul style="list-style-type: none"><li>• Interest rate, exchange rate and financial risks</li><li>• High risk and high leverage investments, lending funds to others, derivative trading, financial investment and wealth management</li></ul>	Finance Department	Assessment report and approval authority	Board of directors and supervisors (decision and final control of risk assessment and control).
<ul style="list-style-type: none"><li>• R&amp;D plan</li><li>• Policy and legal changes</li><li>• Technological and industrial changes</li><li>• Corporate image change</li><li>• Investment, reinvestment and M&amp;A benefits</li></ul>	R&D Department President's Office President's Office and R&D Department Administrative Resources Division President's Office and Finance Department	Supervisor meeting	Audit Office (inspection, evaluation, supervision, improvement tracking and reporting of risks)
<ul style="list-style-type: none"><li>• Expansion of factory buildings or production</li><li>• Centralized procurement or sales of goods</li></ul>	Administrative Resources Division Administrative Resources Division and Domestic and Foreign Business Department	Operations meeting	
<ul style="list-style-type: none"><li>• Equity transfer of directors, supervisors and major shareholders</li><li>• Change of management rights</li></ul>	Stock affairs unit and board of directors	Supervisor meeting	
<ul style="list-style-type: none"><li>• Litigation and non-litigation matters</li><li>• Other operational work items</li></ul>	President's Office		
<ul style="list-style-type: none"><li>• Personnel behavior, ethics and integrity</li></ul>	Supervisors at all levels and Administrative Resource Department		
<ul style="list-style-type: none"><li>• SOP and legal compliance</li></ul>	Supervisors at all levels	Auditors	
<ul style="list-style-type: none"><li>• Management of board meeting affairs</li></ul>	Stock affairs unit and board of directors		

\* Note 1: The first mechanism refers to the initial occupational risk exposure, assessment and management control that the sponsor or undertaker is responsible for.

\* Note 2: The second mechanism refers to the feasibility assessment and assessment of various other risks by the review or discussion committee chaired by the President (or Vice President).

\* Note 3: The third mechanism refers to the review and discussion by the legal and audit office, as well as by the directors and supervisors.

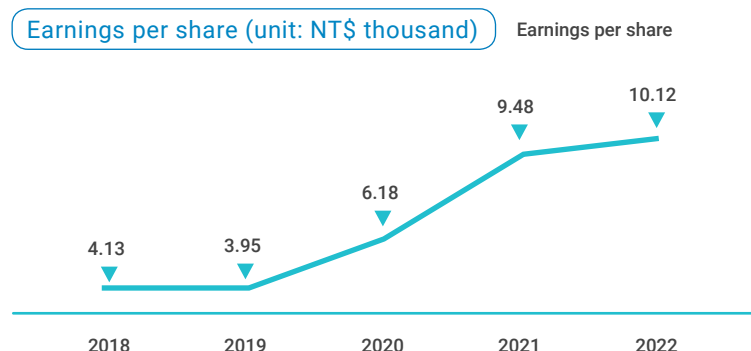
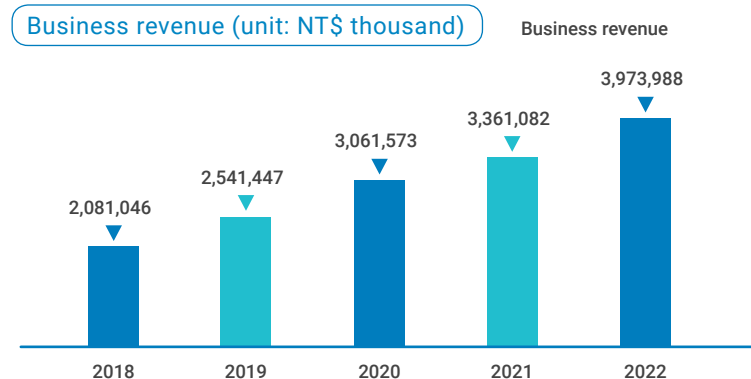
## 2.3 Management Overview

MA-tek's revenue and profit reached new highs in 2022 due to the strong demand for semiconductor testing. In 2022, the consolidated annual revenue was NT\$3,973,988 thousand, a growth rate of 18.2% from NT\$3,361,082 thousand in the previous year; the profit after tax was NT\$627,369 thousand, a significant increase of 7.12% from NT\$585,681 thousand in the previous year; the earnings per share was NT\$10.12, up by 6.75% from NT\$9.48 in the previous year. Although the China-US trade war and the Ukraine-Russia war continued in 2022, the Company's revenue still maintained growth of 15.4%. The Company's optimization of its product portfolio plus its continuous improvement in operating efficiency drove the gross profit margin to grow from 35.88% to 36.91%. In order to meet the growth needs of customers, MA-tek will continue to expand its analytical capacity in the future, deeply cultivate technology and recruit international professional talents for the company's long-term competitiveness, and become the best long-term research and development partner for customers by providing fast and professional services.

### • Business Performance

Account (Unit: NTD Thousand)	2018	2019	2020	2021	2022
Net Operating Income	2,081,046	2,541,447	3,061,573	3,361,082	3,973,988
Operating Cost	1,436,680	1,854,830	2,154,546	2,155,093	2,507,333
Operating Gross Margin	644,366	686,617	907,027	1,205,989	1,466,655
Operating Expenses	330,348	361,333	463,561	536,237	733,077
Net Operating Profit	314,018	325,284	443,466	669,752	733,578
Non-operating Income and Expenses	6,762	(15,636)	8,226	32,504	51,416
Net Profit before Tax	320,780	309,648	451,692	702,256	784,994
Income Tax Expense	64,273	63,705	66,615	116,575	157,625
Net Profit for the Year	256,507	245,943	385,077	585,681	627,369
Basic Earnings per Share	4.13	3.95	6.18	9.48	10.12
Total Assets	3,712,705	4,275,162	4,413,412	5,313,191	6,901,140
Total Liabilities	1,006,430	1,554,435	1,467,617	2,037,391	3,344,246
Total Equity	2,706,275	2,720,727	2,945,795	3,275,800	3,556,894

Note: Please refer to MA-tek's financial statements for the fourth quarter of 2022 for details.



## Monetary Value of Received Government Subsidies

Subsidy Item	Subsidy Amount (Unit: NTD Thousand)
Government subsidies related to "Power and Utility Equipment Subsidy" and "The Youth's Employment Ultimate Program"	632
Government subsidies related to office rent in Xiamen area	4,404
Relevant policies for subsidizing business stabilization and cultivation in Shanghai area, Enterprise R&D institutions and scientific growth oriented enterprises in Pudong New Area	11,024
Government preferential interest rate loans of "Action Plan for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan" (Government low-interest loan subsidies, Note 1)	3,932

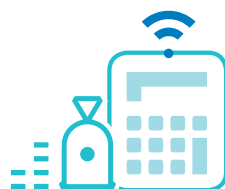
Note 1: The difference between the amount received and the fair value of the loan of NTD 26,062 thousand is regarded as the government's low-interest loan subsidy and recognized as deferred income. MA-tek recognized other income of NTD 3,932 thousand in 2022.

Note 2: Please refer to MA-tek's financial statements for the fourth quarter of 2022 for details.

## • Tax Governance

### Tax Policy

In order to pursue sustainable development and fulfill corporate social responsibility, the following tax policies are hereby established to implement tax governance:



1

Abiding by the tax laws and regulations, calculating and paying taxes correctly, fulfilling the social responsibilities of taxpayers.

2

Supporting the government's tax-related policies to encourage enterprise innovation and reinvestment.

3

Upholding ethical principles in managing tax matters related to transactions

4

Maintaining an open and good communication relationship with the Taxation Bureau

5

Disclosing tax information in financial statements and annual report information in accordance with the Financial Standards Bulletin and relevant laws and regulations

6

Assessing the impact on the Company and way of response immediately when faced with changes of tax laws and regulations

7

Continuing to understand the new knowledge/changes of laws and regulations of various countries and strengthening tax professional capabilities through internal education and training

8

Following the internationally recognized transfer pricing guidelines promulgated by the Organization for Economic Cooperation and Development (OECD) for transactions between related parties, unless there are no related similar transactions to follow, the rest are similar to ordinary transactions

9

Not transferring profits to low-tax or no-tax havens

## Tax Risk Management and Communication

MA-tek mainly operates in Taiwan, mainland China and Japan. At the same time, it complies with the tax laws and regulations of the countries where each operation control point is located, fulfills the tax payment obligations, maintains good communication with tax collection authorities, and actively cooperates with the requirements of relevant agencies.

Any changes in tax laws and regulations will affect the Company's effective tax rate and have an impact on business performance. MA-tek continues to pay close attention to the update of relevant tax regulations closely, and analyze potential tax impacts to plan the countermeasures. In 2022, we published monthly revenue news and quarterly financial report profit news on our official website, and held a briefing to communicate with shareholders and investors about the Company's current operating status.

## Tax Governance and Management

The Chief Financial Officer of MA-tek bears the ultimate responsibility for tax management, and the daily tax administration and management is entrusted to the Accounting Manager to execute, and assisted by the qualified and experienced tax professionals to fulfill the tax obligations of MA-tek, also conduct internal training at the same time, to ensure that employees have the necessary tax skills and awareness.

The Company also has a well-established accusation system for stakeholders to report tax violations and unethical matters, and clearly stipulates in its ethical policy to protect the identity of whistleblowers.



## Effective Tax Rate:

In 2022, the effective tax rate of MA-tek in Taiwan was 5.10%.

(unit: NT\$ thousand)

Tax jurisdiction	Taiwan
Main activities	MA/FA/RA
Number of employees	802
Third-party revenue	2,008,079
Revenue from intra-group transactions	326,839
Profit before tax	661,206
Tangible assets other than cash and cash equivalents	1,503,913
Corporate income tax paid in cash	5,701
Corporate income tax gains/losses to be accounted for	33,731

Note: The disclosure scope of this report will mainly focus on the Taiwan region, covering the Sidao Laboratory, Zhanye Laboratory, Zhubei Laboratory, Jinshan Laboratory and Nanke Laboratory.

## • Association Participation

MA-tek seeks opportunities for exchange and cooperation with external organizations through its participation in industry associations and government associations, in order to share industry information and pay attention to the latest industry trends, while increasing the Company's visibility in the industry.

As of the end of 2022, MA-tek is a member of a total of 11 Public Associations, and Chairperson Yong-Fen Hsieh also serves as the director of some of the associations.

Public Association Name	MA-tek's Role (Such as Member, Director, Supervisor, etc.)
Taiwan Printed Circuit Association (TPCA)	Member
Taiwan Vacuum Society	Member
Materials Research Society – Taiwan	Executive Director (Chairperson Yong-Fen Hsieh)
Microscopy Society of Taiwan	Director (Chairperson Yong-Fen Hsieh)
Tze Chiang Foundation of Science and Technology	Director (Chairperson Yong-Fen Hsieh)
Outstanding Enterprise Manager Association	Member
Hsinchu Science Park Trade Association	Member
Southern Taiwan Science Park Trade Association	Member
Taiwan ElectroStatic Discharge Association	Member
HsinChu City Nurses Association	Member
Taiwan Optoelectronic Semiconductor Industry Association (TOSIA)	Member

## 2.4 Internal Audit and Regulatory Compliance

### • Internal Audit System and Structure

MA-tek formulated an internal control system and internal assessment implementation rules based on legal norms and consideration of the Company's occupational risks, covering all transaction cycles, important management practices, and subsidiaries of the Company. The focus of MA-tek's audit plan in 2022 included equipment procurement, subsidiary operations, accounts receivable and payable, internal temperature of the computer room, greenhouse gas emissions from various departments, and compliance with laws and regulations. In 2022, a total of 49 audits were conducted, with only two internal audit deficiencies, and no deficiency or exception was found in internal controls.

#### Internal Audit System and Structure

##### Independence

The Company's internal audit is an independent unit directly under the board of directors, with the aim of assisting the board of directors and managers in inspecting and reviewing the deficiencies of the internal control system, measuring the effectiveness and efficiency of operations, and providing timely improvement suggestions to ensure the effective implementation of the internal control system, and serve the basis for reviewing and revising the internal control system.

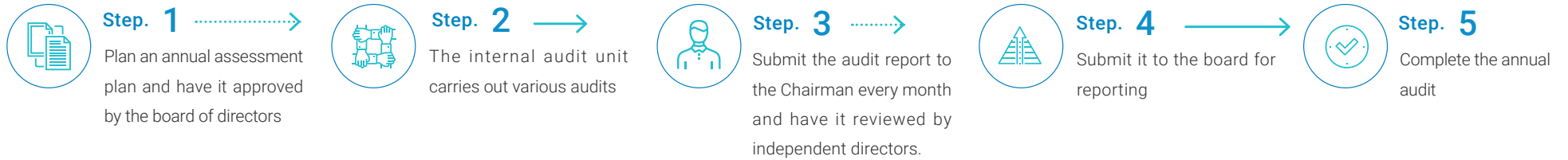
##### Risk Orientation

The internal audit unit formulates an annual audit plan based on the risk assessment, and conducts audits on each transaction cycle and operation management measures in accordance with the annual assessment plan approved by the board of directors each month. At the same time, it produces relevant work papers and audit results into a written audit report, which is submitted to the Chairman and independent directors for review. In addition to regular reporting in board meetings, quarter reporting is made to the Audit Committee.

##### Self-assessment Procedure

On March 23, 2023, the board meeting of the Company conducted a self-evaluation of the internal control system for the year 2022. The results showed that the internal control system was reliable, timely, transparent, and in compliance with relevant regulations and laws. The design and implementation of the internal control system were effective. The appointment and dismissal of the internal audit supervisor, it must be reviewed by the Audit Committee and then submitted to the board meeting for approval. It is also required that a filing for future reference be made on the internet system before the 10th day of the following month in accordance with the regulations of the Financial Supervisory Commission.

### Internal Audit Operation Flowchart



#### • Regulatory Compliance

The Company adheres to the ethical corporate management principle, strictly abides by regulations and norms in corporate governance and daily operations, continuously tracks the revision of laws and regulations by the competent authorities, and makes internal and operational adjustments in compliance with legal norms that may have an impact. At the same time, it guides its employees in legal compliance. To ensure that the Company operates in accordance with legal norms to prevent the occurrence of illegal events, the internal audit unit conducts an annual audit of compliance with laws and regulations. In 2022, the Company did not experience major environmental protection, social and economic violations events, nor did it experience any cases of corruption.

### 2.5 Supply Cooperation Good Partner

To ensure that environmental impact is minimized while high-quality services provided, and to ensure that employees and customers do not face safety hazards caused by toxic substances, while promoting the cutting-edge industry development while gradually implementing sustainable development of the society, environment and economy, the Company is building comprehensive supply chain management procedures through actions such as supplier evaluation and annual audit to create a unique and sustainable supply chain for the Company.



## • Supplier Management

### Supplier Management Types

The supplier source of the Company are minor suppliers which provide high-end resources, and can be divided into six major categories:



#### Fixed Assets

Equipment, Machines, Instruments, etc.



#### Facility Affairs

Electromechanical, waste removal, etc.



#### Material Management

Equipment spare parts, etc.



#### Hardware

Reliability lab PCB board, etc.



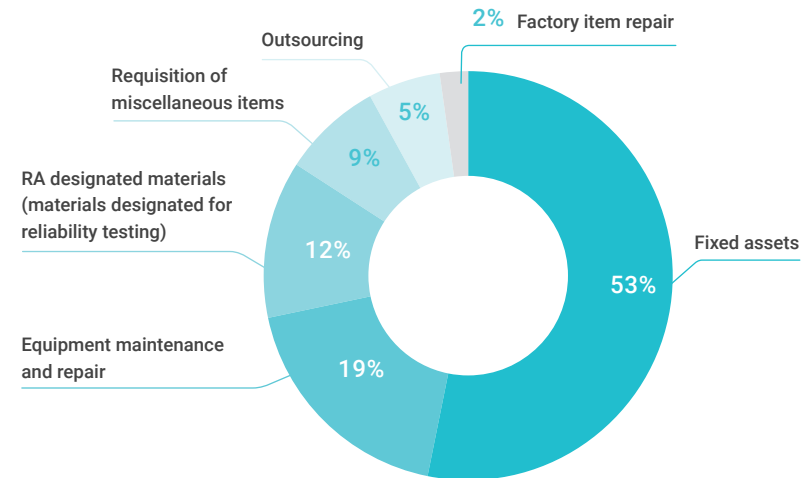
#### Miscellaneous

Laboratory consumables, small chemicals, gloves, etc.



#### Outsourcing Analysis

RATIO OF MA·tek'S Supplier category IN 2022



Note: Ratio calculation method: requisition and procurement amount/total requisition and procurement amount

### Supplier Management Strategies

To provide customers with high-quality testing services, the Company has established the "Supplier Management Procedures", "Requisition and Procurement Management Procedures" and "Acceptance Management Procedures" among the three participants of the purchasing unit, the requisition unit and suppliers, in order to effectively ensure the sustainability of the Company's professional technology resources. In 2022, MA·tek upgraded its original electronic signature system, optimized system processing, and thus improved the stability of supplier management procedures.

In addition, the Company requires all suppliers to sign the "Ethics and Integrity Commitment Letter" and the "Confidentiality Agreement". Suppliers shall not engage in any behavior that violates the ethics and integrity requirements, and shall strictly comply with integrity related laws and regulations (including but not limited to those of the Republic of China) and confidentiality obligations. The signing rate of the "Ethics and Integrity Commitment Letter" and the "Confidentiality Agreement" of the Company's suppliers in 2022 is 100%.



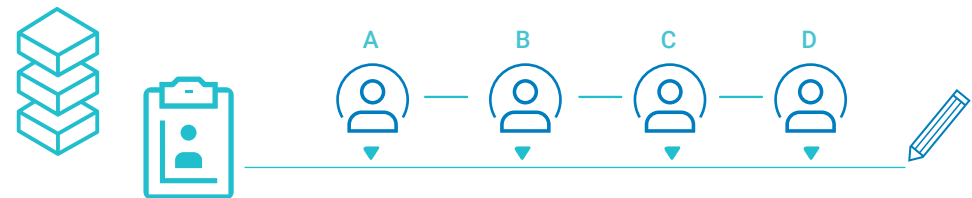
## Supplier Evaluation and Annual Audit

MA-tek conducts first and annual evaluations for suppliers who cooperated for the first time and who have long-term cooperation. Supplier evaluation is a cross-departmental evaluation of the top five suppliers in each category by relevant units and the purchasing unit. The evaluation covers four major aspects: product (quality and price), service (technical ability, cooperation attitude and post-sales service), supply lead time (supply ability and lead time capability), and information security. The supplier evaluation results are divided into three levels: excellent, regular and poor. Based on this evaluation mechanism, it is determined whether the supplier can become a qualified supplier of the Company, and whether any long-term cooperating suppliers need to improve or even be included on the observation/rejected customer list. In 2022, an annual audit was conducted on important suppliers with a transaction amount of NT\$5 million or more, or with 10 or more transactions. There were a total of 28 suppliers rated excellent, 45 suppliers rated regular, 2 suppliers rated poor; a total of 75 suppliers were rated, and the average score was 82.01. For suppliers evaluated poor in 2022, the Company immediately turned to alternative suppliers for procurement, and conducted a coaching process for suppliers with a poor rating.

On the other hand, the Company's purchasing unit also conducts regular document-based audits and on-site annual audits of key material suppliers or external contractors, and requires the participation of the quality assurance unit and technology unit to confirm that there are no non-compliant items of the suppliers. Considering the severity of the pandemic situation, document-based audits were the focus in 2022, supplemented by on-site audits. The audit items include process approval, process control, non-conforming control, IQC, OQC and warehouse management. In 2022, MA-tek had a total of 75 suppliers, with 74 of them being qualified, and the achievement rate was 99%.

## Countermeasures for supply chain risks (procurement of alternative materials)

Due to the instability of the supply chain caused by the pandemic and the Ukraine-Russia war, the Company has taken many measures to respond to supply chain risks. Firstly, purchasing major equipment in the form of long-term orders, which means placing orders with suppliers in advance, or even bringing forward the delivery dates, in order to reduce the negative impact of the pandemic or other sudden political factors. Secondly, increasing the importance of alternative materials, and actively establishing operation locations and spreading the geopolitical risks caused by the pandemic. This can not only provide a stable source of goods, and effectively manage and control risks, but also save economic costs such as the consumable purchase amount, delivery time and transportation costs.



## Local Procurement and Green Procurement

To make a contribution to environmental sustainability, the Company continues to increase the proportion of local procurement in order to reduce transportation costs and environmental impacts. For the U.S. system equipment parts accounting for the maximum procurement amount, the Company has shifted to local agents to replace the U.S. original materials. In 2022, the Company's local annual procurement volume was NT\$557,759,220, with domestic vendors accounting for approximately 94%, and foreign vendors accounting for approximately 6%. In addition, the Company's administrative equipment is also purchased through green procurement channels, and purchases toner cartridges, photocopiers, business machines, personal computers and laptops with environmental protection labels, in order to ensure the sustainability of the Company's administrative operations.

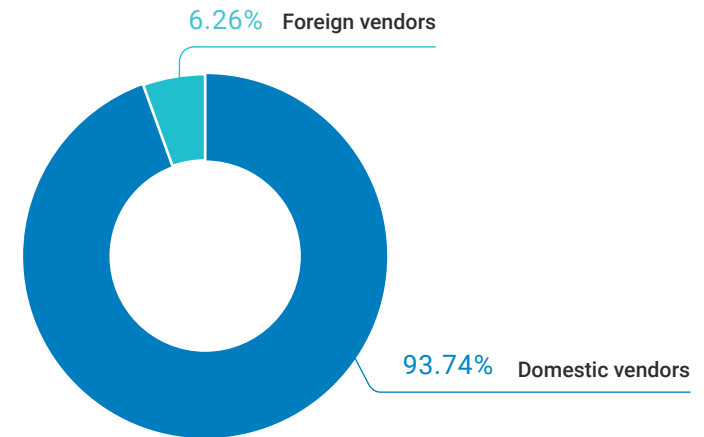
### Supplier's human rights issues

MA-tek strictly adheres to the norms of the Labor Standards Act of Taiwan and the requirements of the Code of Conduct of the Responsible Business Alliance, and does not hire employees under the age of 16, and workers under the age of 18 (young workers) are not allowed to engage in work that may endanger their health or safety, including night work or overtime. When hiring employees, the Company will verify their identity and ask them to provide age documents as proof. There is no significant risk of suppliers using child labor in 2022.

### Declaration of not using impact minerals

MA-tek requires relevant suppliers to sign a "Declaration of Not Using Conflict Minerals" to ensure that the materials supplied to MA-tek comply with the "Conflict Mineral Policy", and impact minerals extracted from mining areas in the Congo or neighboring countries, including gold (Au) and tin (Sn), tantalum (Ta), tungsten (W) and other metals are not used. At the same time, the Company also requires its upstream suppliers to comply to jointly fulfill social responsibilities, and respect human rights. Compared to only five suppliers who actually signed instructions for non-use of impact minerals in the previous year, the number of the Company's suppliers who signed the declaration in 2022 increased to nineteen, and 100% of them have returned the signed declaration.

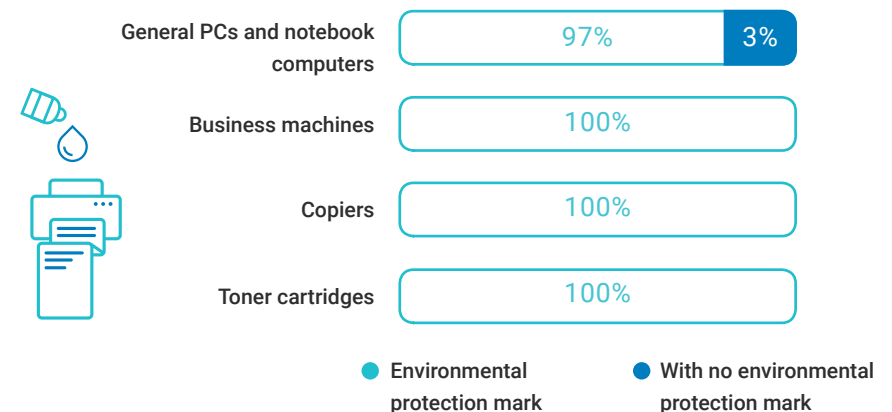
MA-tek's Local Procurement Ratio in 2022



Note 1: Ratio calculation method: total amount of procurement from domestic (foreign) vendors/total local procurement amount

Note 2: The total local procurement amount is close to NT\$500 million.

MA-tek's Green Procurement Ratio in 2022



## 2.6 COVID-19 Response Measures

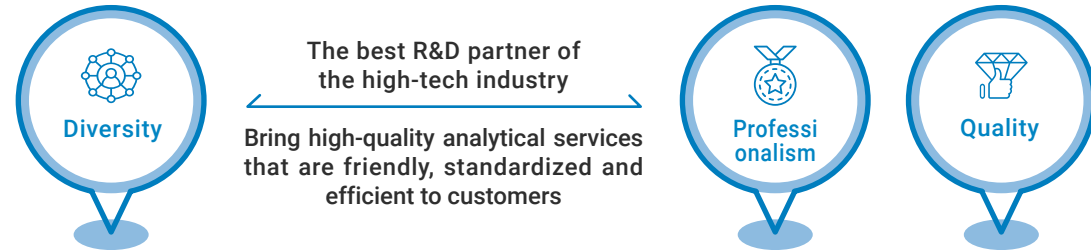
In order to reduce the instability of the supply chain caused by the pandemic, the Company's major equipment procurement is carried out with a "long-term order" model to strive for stable delivery time and actively cooperate with the Company's strategy, in order to be superior to the peers in production capacity. In addition, to prevent the risk of business interruption from harming the rights and interests of the Company, employees, shareholders and all stakeholders, the company focuses on pandemic prevention work to provide employees with a safer work environment. In 2022, the Company provided free infrared temperature detection equipment to all the (in/out) personnel of the Hsinchu Science Park's Sidao Park as the first layer of pandemic prevention, strengthened the planning of the employee dining area, required employees to fill out the independent health management form, provide pandemic prevention screening and overseas business trip pandemic prevention pack, and cooperated with government agencies to release personal pandemic prevention propaganda to reduce the risk of pandemic infection. Considering that employees themselves and their families may feel tense due to being diagnosed to be infected, MA-tek Health Center periodically issues pandemic prevention propaganda, such as: "I have been diagnosed to be infected, what should I do?" to reduce the sense of insecurity of the employees or their cohabiting family members due to contraction of the pandemic.



## 3 Lighthouse of Technology Partners

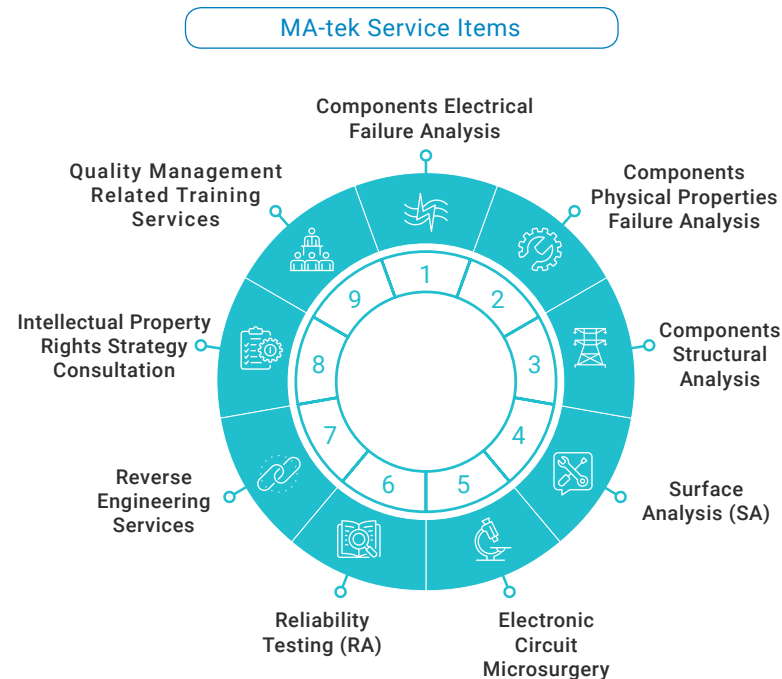
### 3.1 Technical Service and Quality

MA-tek has the vision of becoming the "best R&D partner in the high-tech industry", continuously provides professional and diversified analysis services as the quality strategy for the technology improvement in the high-tech industry to assist in enhancing the competitive strength of customer products in the market, in order to promote the research and development of the high-tech industry.



#### • Service scope of MA-tek

MA-tek serves diversified industries, of which more than 50% are from the IC industry, including design companies, foundries, as well as packaging and testing. The scope of MA-tek's services covers the rapid debugging and physical verification in the electronic product design phase, as well as the precise positioning of the fault areas of the micro and nano products, structure observation, material composition and other static and dynamic test analyses; ranging from manufacturing process development, manufacturing process integration, to basic academic research, quality control, patent litigation, failure analysis, competitive product structure analysis or customer returns related issues, these are all within the scope of services. In addition, MA-tek's services can be widely used in various industries, providing industry-customized professional services.



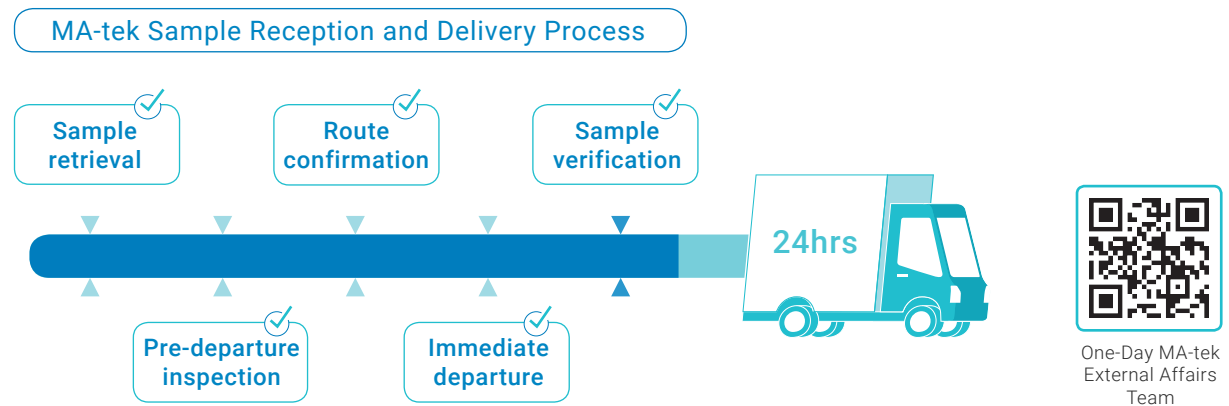
#### Industrial Application of MA-tek Services

	Semiconductor-related Industries (IC design, manufacturing, testing and packaging)
	Solar Energy Industry
	TFT-LCD、MEMS、MOSFET、IGBT
	Laser、OLED、mini-LED、micro-LED
	Material Suppliers
	Nanomaterials and Nano Components
	Equipment Suppliers
	Schools and Research Institutes

MA-tek's product analysis items	
<b>Reliability Testing Services (RA)</b>	MA-tek provides component reliability, board level reliability, system reliability, as well as car component reliability services for different product stages. In addition, the Company has established Total Solution with dedicated personnel responsible for external training, experiment design and planning, in order to provide customers with more convenient technical consulting and the most comprehensive reliability services.
<b>Non-destructive Analysis</b>	The non-destructive analysis provided by the Company includes "optical microscope (OM)", "3D optical microscope (3D OM)", "2D X-ray", "3D X-ray", "ultrasonic scanning microscope (SAT)", "white light interferometer (OP)", and "time domain reflectometer (TDR)", which observe the defect locations in semiconductor packaging or PCB by non-destructive methods without damaging the sample.
<b>Electrical Failure Analysis (EFA)</b>	The Company provides complete electrical fault analysis services such as "InGaAs", "OBIRCH", "Thermal EMMI", "C-AFM", "AFM/SEM-based nano programming", "EBIC/EBAC", "EBITRCH", etc., in order to understand the failure behavior of components, infer possible fault mechanisms, and determine subsequent analysis actions.
<b>FIB Circuit Repair</b>	At present, the Company has a total of 15 single beam FIB (SB-FIB) microscopes that can provide IC circuit repair services and operate continuously, providing customers with the most immediate services. It is MA-tek's commitment to complete the customer's entrusted case within 24 hours.
<b>Sample Preparation</b>	The Company provides various sample preparation and processing services, including "TEM specimen preparation", "chemical etching for sealant removal", "laser etching for sealant removal", "dry etching and grinding for layer removal", "ion grinding", "IC packaging and wiring service", "rework station" and "laser planting of balls".
<b>Materials Analysis (MA)</b>	The Company also has a series of ultra-high resolution field emission electron microscopes (FE-SEM), which can be used in conjunction with precision sample preparation to perform micro area magnification on the surface and cross-section of the sample and component size measurement. In addition, an Energy Dispersive Spectrometer of X-ray (EDS) can be installed to perform qualitative and semi-quantitative analysis of micro zone materials. Important material analysis tools such as "FIB", "DB P-FIB", "EBSD" and "EELS" are also available to provide customers with precise positioning and observation analysis at the nanoscale.
<b>Surface Analysis (SA)</b>	The Company provides various surface analysis services, including "secondary ion mass spectrometry (SIMS)", "spreading resistance analyzer (SRP)", "scanning capacitance microscope (SCM)", "X-ray photoelectron spectrometer (XPS)", "Auger spectrometer (FE-AES)", "atomic force microscopy (AFM)", and "film thickness measurement profilometer ( $\alpha$ -step)", thin film analyzer, and Fourier transform infrared spectrometer (FTIR).
<b>Physicochemical Characteristics Analysis (CA)</b>	The Company provides the three main mass spectrometry technologies in chemical analysis (ICP-MS/GC-MS/LC-MS), and the Physical and Chemical Characteristics Analysis Service Department can qualitatively or quantitatively analyze samples, providing information on physical or mechanical properties, composition, appearance size, particle dispersion pattern, aggregation or consolidation degree, dissolution and dispersion status, surface electricity, and surface chemistry.
<b>Integrated Analysis</b>	The Company provides integrated services including "competitive product analysis", "patent analysis and identification", "third-party identification report" and training courses.

### • Express Service of MA·tek

The Company provides 24-hour sample delivery service, and has developed a MA·tek external service vehicle team to serve Taipei and Hsinchu cases, and cooperates with express delivery companies for receipt and delivery in other regions. Everyday, the external service staff of the Company will first gather the samples in the mail room, and then distribute them to the respective areas. Before departure, they will repeatedly check and confirm the accuracy of the samples and routes, and then the section head of external service will be responsible for the dialogs on the dedicated line. After confirming the customer's designated route, our external service staff will immediately set out to pick up the package from the customer. Finally, the sample is returned and accurately verified. The electronic PDA is used for signature and filing to complete the entire sample receiving and delivering process. In 2022, the Company had a total of 122,634 express service cases, with a daily average of 336 cases.



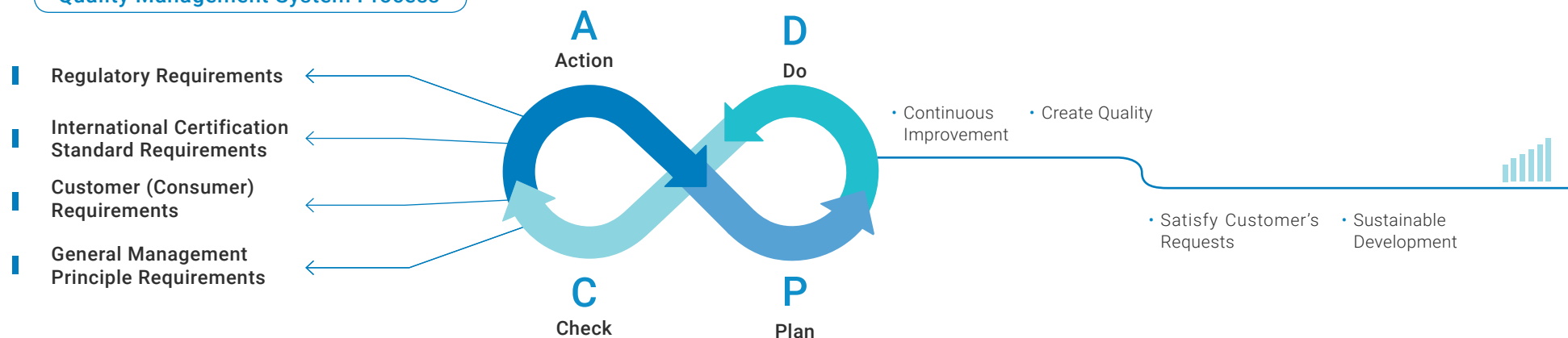
### • Quality Policy and Certification

MA·tek's quality policy upholds the principle of "Precise and Accurate, Efficient and Effective," and tracks the requirements of laws and regulations, ISO 9000 standards, customers, and general management principles, improves the Quality Management System continuously, and conducts the PDCA Circular Quality Management of "Plan," "Do," "Check" and "Act," to ensure that MA·tek's quality objectives are successfully achieved. In order to strengthen colleagues' cognition and concept of service quality, MA·tek also to organize quality education and training, and deeply roots MA·tek's insistence on quality in the hearts of every colleague.





### Quality Management System Process



### Laboratory Management Policies

1. Comply with national laws and regulations, and requirements of recognized institutions in performing analysis and testing services.
2. Adhere to independent testing and judgment, and maintain and develop recognized analytical and testing capabilities
3. Adhere to the principles of fairness, impartiality and equal treatment of all customers in analysis and testing services
4. Do not engage in R&D, production, sales, and other activities related to customer's products delivered for inspection.
5. Do not accept investment sponsorship and agency requirements that violate the fairness of analysis and testing, and do not intervene in market competition and conflicts of interest between customers.
6. Maintain the rights of customers and protect their ownership and patent rights from infringement.

### Quality Improvement

To continuously improve the process of quality management and establish annual quality management goals, MA·tek conducts regular management review meetings to discuss whether to make laboratory system revisions, or to strengthen internal management and guidance. The final decision is made by the chairman of the meeting, and the review results are kept for at least 3 years. For unsatisfactory items, record the disposal measures, responsible persons and improvement deadlines, and the laboratory supervisor or quality supervisor will track and confirm the effectiveness. At the 2022 quality management review meeting, according to the instructions of the President, the Company's quality goal remains to be "pursue maximum customer satisfaction"; and each department will continue to promote its performance based on the 2022 business goals, and be committed to providing customers with the highest-quality analytical services.

The quality events that have occurred were optimized and improved using the 8D (Eight Disciplines Problem Solving) method to adhere to the pursuit of excellence in quality. The execution method is to analyze the cause of the event, and integrate long-term solutions into the management system, and publicize and train the relevant execution unit staff on standardized solutions. The number of employees participating in the improvement of the incoming process in 2022 is 63.

Publicity training	Course description	Number of employees participating	Course hours
Incoming process improvement	After the post-event review and improvement, formulate relevant manufacturing SOP, and let the execution unit's employees understand the subsequent improvement practices.	63	1

### Quality Management Personnel Improvement

In order to improve the quality and ability of laboratory personnel to achieve the standardization and efficiency of operations, regular training on technical knowledge and experience and other related training are carried out for quality personnel, so as to ensure that they can carry out daily work according to the quality system of the laboratory.

Course name	Course description	Number of employees participating	Employees Participation rate	Hours of participation	Course effectiveness
Quality Management Courses for Supervisors	The main contents include: - Chronicle of events and important new systems and regulations - Violation cases and concept explanations - Regulation review and consultation channels	10	100%	12	More than 95% of the employees passed the questionnaire test.
	QS2023working plan and QA committee	53	90%	1	-
Quality System Overview	Description of and introduction to the Company's quality system. The laboratory includes ISO 9001, ISO/IEC 17025, ANSI/ESD S20.20, TUV Nord vehicle regulations, etc.; information security includes ISO 27001, ISO 15408, etc	260	100%	1	-
Introduction to ISO 15408	Introduction to ISO 15408 system	260	100%	1	More than 93% of the employees passed the online test.



Course name	Course description	Number of employees participating	Employees Participation rate	Hours of participation	Course effectiveness
Annual Refresher Training for Electrostatic Protection	Annual refresher training is conducted, including basic electrostatic protection requirements, regulations, management areas, relevant measurement specifications, measurement methods, use of tools, and job execution requirements.	170	100%	2	More than 95% of the employees passed the online test.
Annual ISO 15408 refresher training	Conduct annual refresher training for personnel in the factory area under the control of ISO 15408, including the controlled area, scope, work standards to be complied with by execution personnel and recording requirements.	79	100%	2	More than 95% of the employees passed the online test.

## Quality Management Certification

MA-tek is the first independent laboratory in Taiwan to pass many certifications, such as ISO 9001 (quality management system), IECQ 17025 (laboratory certification), ISO 27001 (information security certification), TUV Nord Recognition (Automotive), ANSI/ESD S20.20 (electrostatic discharge prevention certification) and ISO/IEC-15408 (information security site certification). It is also an independent laboratory that has won the Industrial Excellence Award issued by the Industrial Development Bureau, MOEA. The Company is one of a few independent laboratories whose measurement standard films have microscale measurement results that can be traced back to the validation of the National Institute of Standards and Technology (NIST) in the United States, and can provide accurate analytical data for customers with an internationally certified quality grade.



ISO 9001 Quality Management System



IECQ 17025 Laboratory Certification



ISO 27001 Information Security Certification



ISO/IEC-15408 Information Security On-site Certification



ANSI/ESD S20.20 Electrostatic Discharge Prevention Certification



TUV Nord Recognition (Automotive)

## 3.2 Technological Innovation and Technical Data Management

### • Technological Innovation and Management

At the beginning of its establishment in 2002, MA-tek was approved by the Industrial Development Bureau, MOEA to provide research and development services and intellectual property right services. In order to continuously improve and innovate its services, in addition to actively investing in research and development every year, we have established a reward system for improvement proposal employees, as well as the quarterly employee technology seminar. We look forward to stimulating innovative ideas among employees through various forms of exchanges and rewards. In addition, in order to effectively protect the Company's intellectual property, we also actively strengthen the patent layout, improve the moat for competition, and carry out two-way protection from the legal and institutional aspects. In September 2015, we passed ISO-27001 information security verification, and will continue to strengthen information security protection to ensure that every piece of customer data is fully protected.



### Legal Protection of Technical Information

All MA-tek colleagues have signed a confidentiality agreement with the Company from the day of their employment. In addition to abiding by the relevant agreements during their employment, there are also non-competition regulations for two years after leaving the job.



### Systematic Protection of Technical Information

MA-tek divides departments according to service items, and each department's professional field is different. In terms of personnel recruitment principles, materials analysis is mainly based on talents with backgrounds in materials, physics, and chemical engineering. Failure analysis is mainly based on talents with backgrounds in electronics, electrical engineering and chemistry. Reliability testing and ESD testing are mainly based on talents in IC testing and electronics. Each has its own expertise in professional fields, and ordinary employees are not able to be skillful in multiple fields and aspects at the same time. In terms of customer confidential information protection, the Company fully implements the following programs to ensure that employees cannot obtain complete customer information or the technology secrets in all fields analyzed by the Company:

### Systematic Protection of Technical Information

Inform customers not to provide the Company's analysts with information about manufacturing process parameters, material properties, or special formulas that are not related to analytical technology.



All documents and samples provided by the customer shall be taken back by the customer after the analysis is completed (unless the customer requests to keep it on their behalf).

Only the case execution analyst can access the data in the Company's internal data access computer, and only after the Unit Manager has reviewed the analysis data quality can it be delivered to the customer.



PCs attached to machines are not allowed to go online, and the analysis results need to be organized by the specially assigned person before they can be sent to the customer by a general PC.

## • Intellectual Property Management and Protection Measures

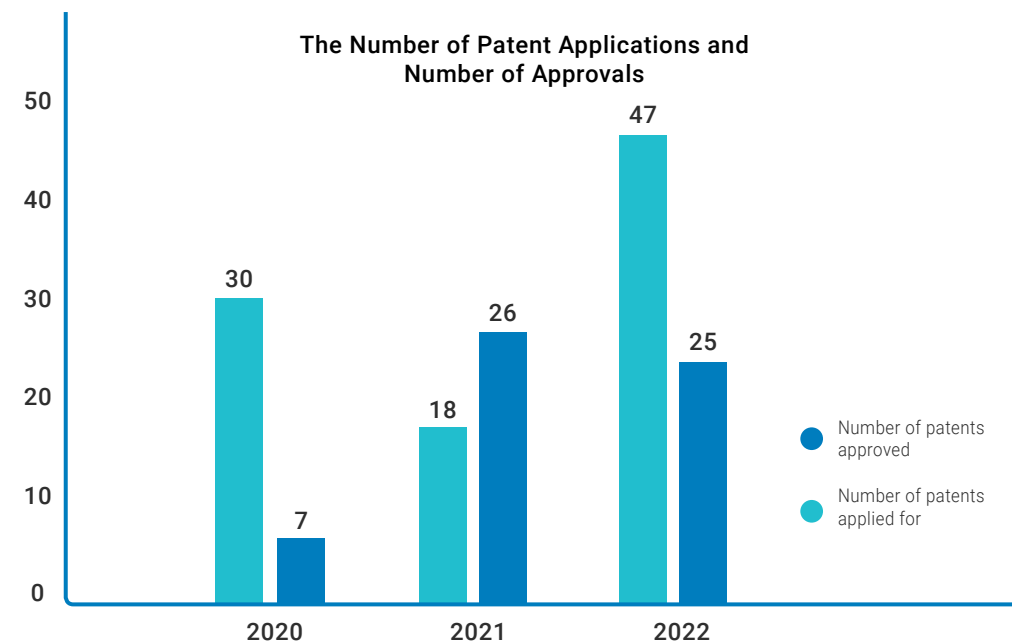
In order to enhance the Company's competitiveness, enhance the innovation and research and development of intellectual property rights, establish an organizational culture of emphasizing innovation and patent application, attach importance to customer relationships and sustainable operation, and protect customer delivered confidential information are important keys to the development of MA-tek. We have developed reward measures for various types of intellectual property, and encourage employees to actively invest in the production of intellectual property. In terms of patent rights and trademark rights, we offer different amounts of application awards and licensing bonuses according to the type of patent application to encourage employees to invest resources in the development of intellectual property with higher technological value. In terms of business secrets and copyrights, we give appropriate rewards based on the positive impact and improvement effect of the intellectual property rights on the Company's operations.

### Intellectual Property Management System

To strengthen industry leadership and maintain hard-earned advanced technological achievements, The Company officially introduced the "Taiwan Intellectual Property Management System (TIPS)" on July 21, 2021 and passed the Level A verification on December 6, 2021. By implementing standardized R&D process management, we lead the R&D team to transform various innovative analysis technologies into the Company's patented intellectual property to protect our own R&D achievements, maintain the innovative competitive edge, provide customers with higher value-added intellectual property strategic services, and enhance the awareness of all employees in the protection of confidential customer information.

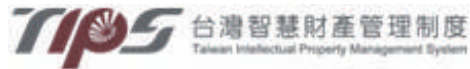
Through the introduction and implementation of the "Intellectual Property Disclosure and the Disclosure System", the Company has established a complete set of documented application and evaluation processes for intellectual property disclosure review operations to ensure the protection of all innovative research achievements and technological intellectual property of the Company. At the same time, the Company regularly releases the intellectual property report to the public every year to provide customers and investors with more comprehensive and sufficient intellectual property information, thereby attracting more orders or investments, effectively enhancing the Company's revenue growth, and becoming the best R&D partner in the global technology industry.

MA-tek's Annual Patent Data Statistics



Note 1: The scope of data on the number of patent applications and number of approvals includes the Taiwan Parent Company and Mainland China Subsidiaries.

Note 2: Some patent applications in 2022 are still subject to review by relevant agencies.



TIPS is the abbreviation of Taiwan Intellectual Property Management System, which is an intellectual property management model. The purpose of this system is to enable the introduced organization to establish a systematic management system linking intellectual property management and operational objectives with the "P-D-C-A Management Cycle." The requirements of TIPS are based on the rights management process. The organization sets the intellectual property management goals according to the intellectual property management policy established by it, and conducts the acquisition, protection, maintenance and utilization of intellectual property, and takes measures to avoid infringement and protect rights in the process.



Taiwan Intellectual Property Management  
System TIPS A-level Certification



MA-tek's 2022 Intellectual Property Report

## Intellectual Property Risks and Countermeasures

In order to strengthen employees' understanding of intellectual property management, to achieve continuous improvement of the intellectual property management system, and to establish an organizational culture that focuses on innovation

### Response Strategies

- Strengthen the education and training in the aspect of intellectual property protection and patent for employees
- Establish the Patent and R&D Cycle Management Regulations
- Add the incentive measures to increase employees' willingness to innovate and apply for patents



### Internally

### Externally

Aiming at all types of information and documents provided by customers, there may be concerns of unable to be properly kept or leaked for the delivered confidential information

### Response Strategies

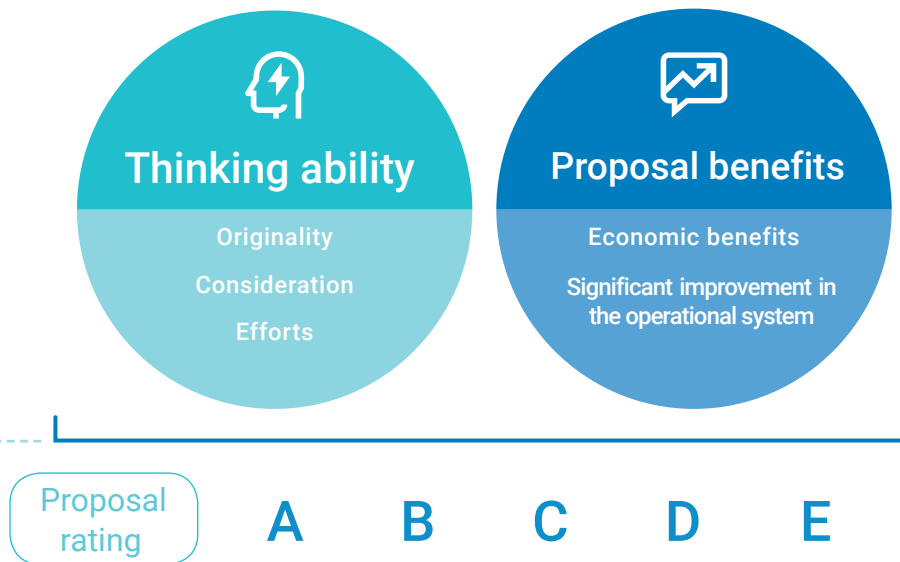
- Establish Confidential Information Management Regulations
- Build corresponding software equipment for information control
- Organize employee confidentiality mandatory education and training, so as to achieve the effect of attaching importance to customer relationship and sustainable operation, and protecting the confidential information delivered by customers

### Employee Intellectual Property Management Training

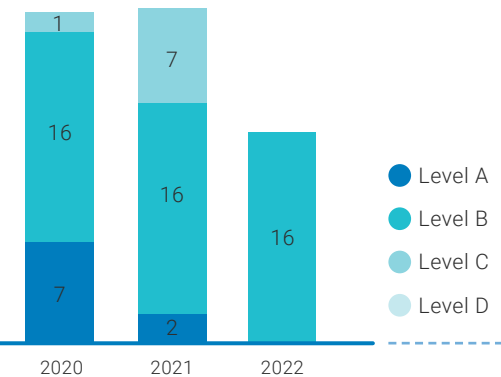
Training course	Training objects	Number of employees participating	Training completion rate	Hours of participation
Introduction to Intellectual Property	New recruits	214	100%	0.5
Establishing Patent Quality and Intellectual Property Strategy from a Litigation Perspective	R&D/technical staff	23	100%	2
Taiwan Intellectual Property Management System (TIPS) 2022 Intellectual Property Graded Management Training - TIPS Level (A) Course	TIPS work force	2	100%	27

## • Colleague Improvement Proposals

To encourage employees to discover and propose improvement possibilities in their work, Hongkong Technology has a peer improvement system to provide excellent improvement proposal bonuses as encouragement. The key scoring items for improvement proposals include "having economic benefits" and "significantly improving the operational system" in measuring the effectiveness of the proposal. The Company also emphasizes the thinking ability of its employees at the same time, and evaluates the "originality", "ideation" and "effort" of the proposals. After the proposal is reviewed, it will be classified into levels A to E based on the rating. Bonuses will be given to proposals at different levels for encouragement, and level A proposals will be the highest honor.



Improvement proposal by staff



### 3.3 Customer Relationship Maintenance

For a long time, MA-tek has insisted on becoming a professional strategic partner for all customers, providing accurate, effective, and high-quality analysis services. The Company provides training to its business and technical service employees, as well as multiple communication channels such as the internet and email. Through regular satisfaction surveys, the Company thoroughly understands customers' service experiences and improvement directions, hoping to grow together with all customers.

#### • Diversified Service Channels

The official website of the Company is in four languages, including traditional Chinese, simplified Chinese, English and Japanese, and meets the browsing needs of customers in different regions. The news center is timely updated with domestic and foreign media reports, exhibition information and the latest news. Any dialog request can also be made through the dialog box in the bottom right corner of the webpage to help customers quickly find the information and window they need.

The Company also has an official line account, Facebook fan page, YouTube channel, LinkedIn page, WeChat official account, microblog and other community platforms to find the most suitable communication channels through different media platforms, and provide customers with the most comprehensive first-hand information. In September 2022, the Company launched the new "Xiaohongren" membership system to thank customers for their long-term support, and provide multiple exclusive privileges for members to enhance the service experience to customers.





## • Customer Service and Relationship Management

The Company deepens its connection with each customer through various means, and actively implements training for business employees to provide customers with high-quality and professional services. Through two different customer service systems, LiveChat and UFAST, the Company provides platforms for different types of customers and questions raised and help required, enabling the Company to respond more promptly to customer needs.

## Business Personnel Training

MA-tek provides bi-monthly training for the business staff and business assistance management personnel, as well as occasional business training sessions to share the latest business information and market trends. The training of the business staff is mainly conducted by the Chairman, technology unit supervisor and external consultants. Professional training dedicated to assisting management personnel mainly focuses on introducing professional norms related to daily work, in order to assist the business staff in smooth operation and administrative processes.

Bimonthly Training for Business Personnel of MA-tek in 2022

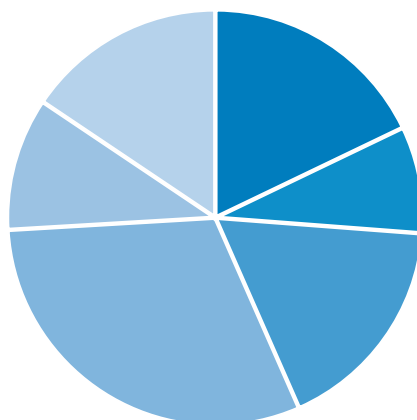
Course name	Number of employees participating	Course hours	Total hours
TIPS & ESG explanation meeting	17	2	34
The Inner Play of Purchasing Personnel	21	2	42
Customer Development and Business Management (1~4)	32	8	256
Business Promotion Focus of PCB and FPC and Their Material Suppliers	31	2	62
Business Experience Sharing	27	1	27
Strengthening Technical and Policy Publicity (1~2)	26	2	52



## LiveChat Online Customer Service

Enter the official website of MA-tek, and a dialogue window with LiveChat online customer service will appear on the right side of the webpage. Domestic and foreign customers can immediately inquire with customer service personnel through the chat window, and the customer service staff will also respond to the customer as soon as possible, or transfer the case to the responsible unit for subsequent contact. In 2022, the LiveChat online customer service received a total of 574 inquiries, with an average of approximately 48 inquiries per month, and all inquiries have been responded to. Among them, the number of consultation cases for fault analysis services is the highest, reaching 176.

Number of Online Customer Service Inquiries on LiveChat in 2022



- Reliability analysis
- Material analysis
- Surface analysis
- Fault analysis
- Biological and chemical analysis
- Others

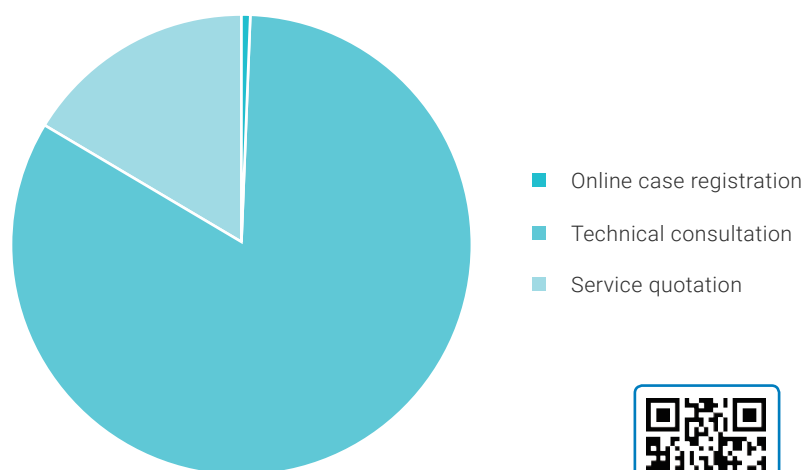
LiveChat online customer service dialog interface

The interface displays a form for user registration and inquiry. The form includes fields for Company Name, Name, Gender, Contact Phone, E-mail, and Problem. The text is in both Chinese and English. The form is titled '線上客服對話' (Online Customer Service Dialogue) and includes a note: '請填寫以下資料，線上客服將盡快為您服務' (Please fill in the information, online customer service will serve you ASAP).

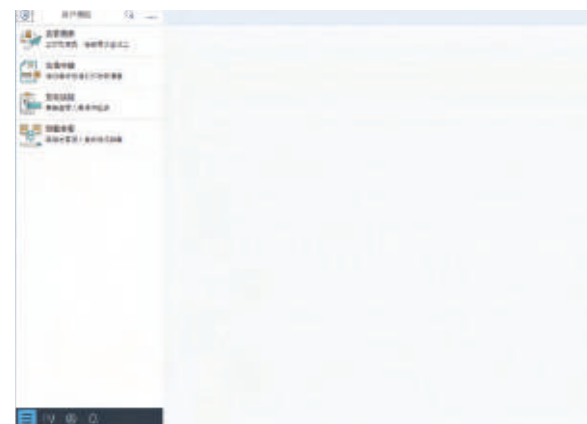
## UFast Online Customer Service System

In 2020, MA-tek first launched its self-developed UFast online customer service system. The system has a responsive web design and supports a variety of major browsers. Whether it is online case registration, technical consultation or quotation, it can immediately receive services from the technical team and customer service personnel. The UFast system is also in line with the ISO 27001 Information security management specification; it uses a multiple encryption mechanism to ensure the security of customer information, so that customers can use it with ease. According to the UFast system record, there were a total of 824 window dialogs in 2022 which have all been closed. Among them, the service item with the most dialogs was technical consultations, reaching 684 cases.

2022 UFast Online Customer Service Consultation Number



self-developed UFast  
online customer  
service system



UFast online customer service system interface



Screen of UFast online customer service system login

## Customer Relationship Management (CRM) System

MA-tek officially introduced the CRM system in the third quarter of 2020 to strengthen the Company's service-oriented operation model and optimize its service process, expecting to become a global professional strategic partner through all types of value-added services and to be the strongest R&D support for customers.

### Customer service management

Enhance case management capacity through the use of milestones and knowledge management.

### Marketing activity management

From pre sales to post sales, automated marketing processes are executed through customer journeys, allowing salespeople to complete their own marketing automation settings; customer responses can also be immediately collected.

### Sales management

Provide convenient tools for business personnel to search for information from a full range of customer information (Customer 360) and Information cues, manage the information of interaction with customers, track sales effectiveness and effectively integrate customer information.

## • Customer Satisfaction Survey

MA-tek Laboratories regularly conduct customer satisfaction surveys every year, and the responsible unit conducts the surveys by telephone, on-site visit or other methods such as fax, email, etc. Based on the feedback of customer satisfaction surveys, we will review the content of the customers' replies, and conduct analysis and review for the key issues. The items to be improved will be handled according to the relevant corrective and preventive measures, and the final survey results are summarized and submitted to the Management Review Meeting for review.

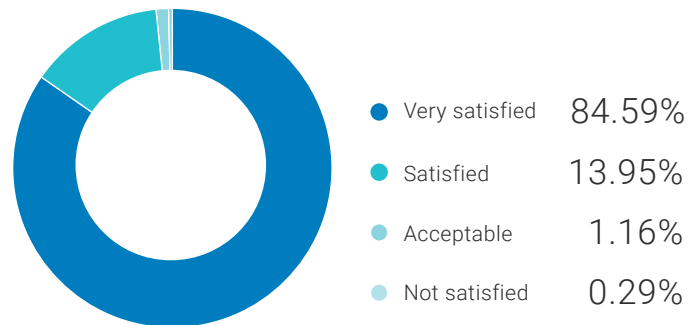
MA-tek conducted a customer satisfaction survey for 2022 in January 2023, and collected a total of 344 valid questionnaire responses. In 2022, 80% of the customers expressed great satisfaction with the service attitude, communication process, delivery time, and report quality provided by MA-tek. MA-tek will firmly check the feedback from customers during the satisfaction survey, and if necessary, assign dedicated window and personnel to assist in investigating the reasons and background events for improvement. Internal discussions will be held to provide appropriate answers to customers, and the progress of improvement will be continuously tracked.

### MA-tek satisfaction survey process

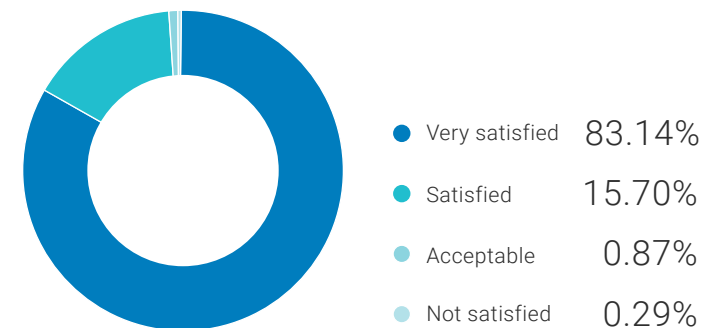


2022 Satisfaction Survey Results of MA·tek

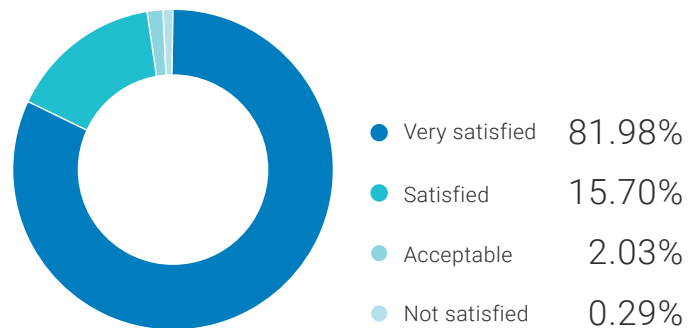
**Q** What do you feel about the service attitude of the call service staff/outdoor receipt/delivery staff (counter administrator/outdoor work team)?



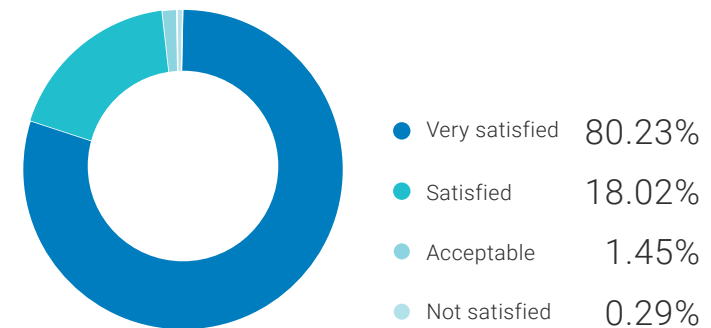
**Q** How satisfied are you with the process of communicating, discussing, and interacting with engineers during the experiment?



**Q** What is your level of satisfaction with the delivery time provided by engineers?



**Q** What is your level of satisfaction with the experiment analysis results or report quality?



## Handling of Customer Complaints

MA-tek values customer opinions and expects to receive customer feedback as soon as possible, so it has set up the customer complaint line and VOC mailbox. Upon receiving a customer complaint message, the customer service staff will immediately inform the customer that they have received the message and will follow the customer complaint case handling process. After the customer complaint case is resolved, the customer service staff will also call to confirm the customer's satisfaction with the handling of the specific responsible unit, and understand the direction of continuous improvement.



In 2022, MA-tek received two major customer complaint cases concerning sample status and delayed delivery. After being processed and reviewed by the dedicated responsible units, both customer complaint cases were closed. MA-tek always maintains a positive attitude in the face of customer complaints. We appreciate the genuine feedback from customers, which provides the Company with opportunities for improvement. Through the efforts and cooperation of the entire team, we aim to jointly create a higher industrial value.

### Major Customer Complaints of MA-tek in 2022

Major Customer Complaints	Dedicated responsible unit	Subsequent handling
Sample shaking during transportation	Outsourced courier	MA-tek requires the outsourced courier to fill out a review report, and promises the customer special labeling of precision samples will be made in the future, while paying more attention to their transportation process. The customer accepted this review report.
Delayed sample delivery time	Packaging Department	As the difficulty of sample execution is high, if only the original paper drawings provided by the customer is used for operation, it is easy to make mistakes, resulting in delayed delivery due to repeated operation. In the future, we will request customers to provide electronic file representations for the next batch of samples to improve execution accuracy, thereby achieving early delivery and reducing operational costs caused by errors.

### • Technical Publications and Seminars

Due to the gradual easing of the pandemic situation in 2022 than in the previous year, the Company held quarterly technical press conferences in the second month of each quarter starting from 2022. In each technical press conference, the Company selected different themes, invited experts and scholars from different fields to participate and share new knowledge, and share the Company's professional services in the field of analysis with distinguished guests. This year's technology press conferences were all handled by the Company's Sidao headquarters in physical form. Through synchronous processing of physical and online meetings, we not only expanded the number of attendees and improved the knowledge flow, but also reduced the time and costs of organizing several cross-region physical conferences. After the meeting, the Company uploaded selected highlights of the event to its official YouTube channel to provide access to various stakeholders and enhance information transparency.

In addition to the four technical press conferences, for the grand opening of the Company's Shenzhen laboratory on September 21, 2022, a physical and online technical seminar with the theme of "Advanced Semiconductor Critical Analysis" was held at the Shenzhen laboratory on the same afternoon. We invited Guang-Tse Ho, the Division Head of the Company's Fault Analysis Business Group, to introduce the electronic component failure analysis process and cases, advanced semiconductor component structure and material analysis; Hsiao-Hsia- Tsao, Senior Business Development Manager of Thermo Fisher Scientific Taiwan Co., Ltd., shared how to seize opportunities and improve yield. They both received enthusiastic responses from the attendees.



### 3.4 Information Security and Customer Privacy

MA-tek has set up an information security management system to organize and promote various information security activities, and has formulated information security policies to regulate related matters. In 2022, MA-tek was committed to maintaining the effectiveness of the ISO 27001 Information security management certification and the ISO/IEC 15408 CC EAL6 on-site information security certification, so as to demonstrate the commitment and responsibility to ensure the security of customer information, and ensure the security of customers' analysis data and the Company's information assets.

This year, MA-tek joined the Information Sharing and Analysis Center (SP-ISAC) of the Science Park to achieve the effect of cross regional joint defense of information security threats through multiple information sharing channels. Through information platforms, we exchange information security intelligence and information with each other, and discuss and share important security issues encountered in our operations or recently discovered, in order to achieve the goal of joint defense of security and enhance the overall security protection capabilities of enterprises. By utilizing diverse information security protection channels, we ensure the operational safety of products from development to destruction, and have become a good experimental partner for the reliability and technical services of information security products for customers from various countries.



ISO 27001 Information Security  
Management



ISO/IEC 15408 Information Security Site  
Certification

## • Information Security Policy and Structure

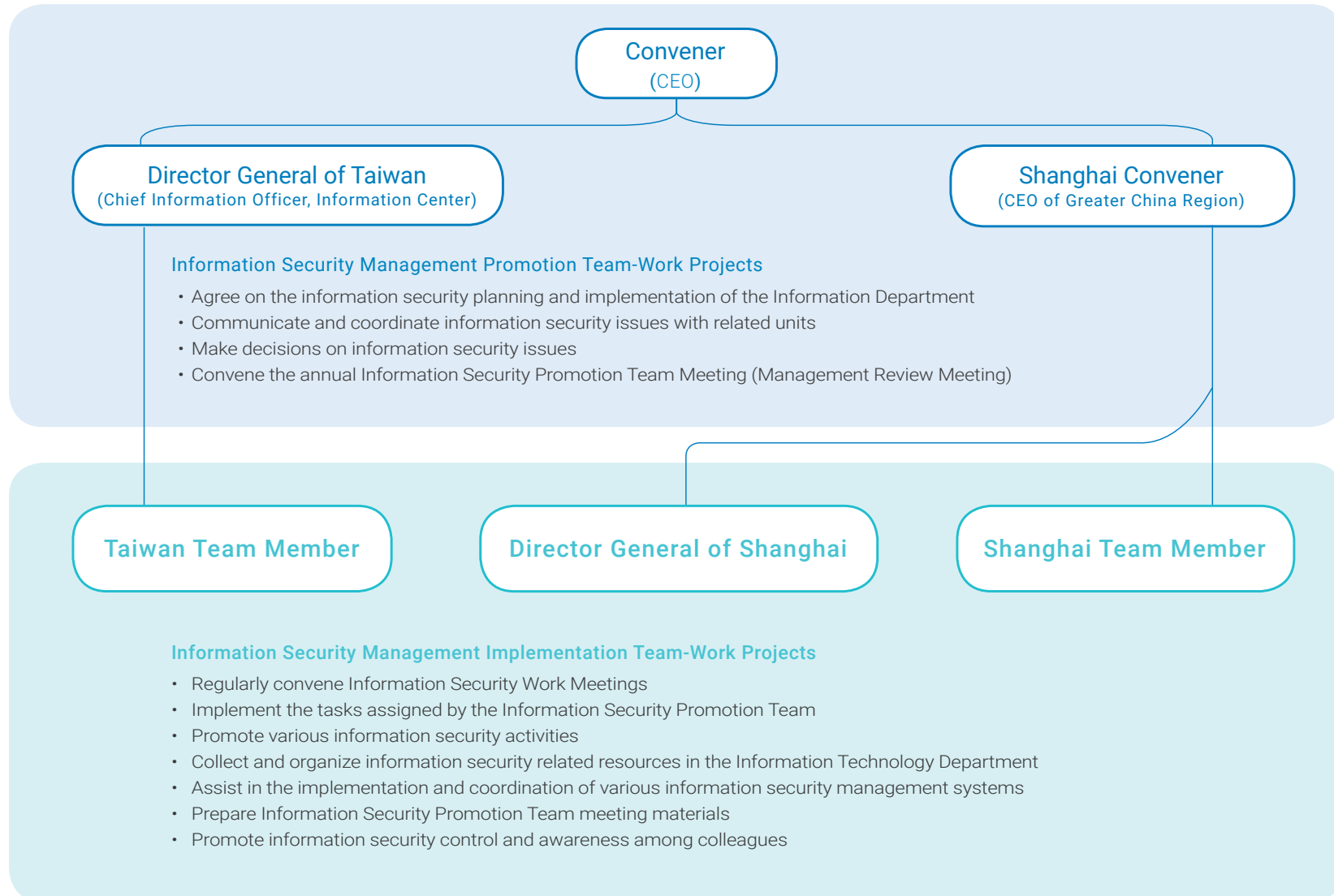
MA-tek has established an information security policy to manage various information security matters, and also established an information security management organization to assist in promoting the Company's information security related activities. The Information Security Management Organization can be further divided into driving groups for responsibility planning, decision-making and review, as well as the execution group actual executing and promoting various activities.

The Information Security Management Promotion Group is composed of the President as the convener, the President of Greater China as the convener in Shanghai, the Chief Information Officer as the Director General of Taiwan, responsible for the planning, execution, communication and decisions related to the Company's information security activities. In terms of information security management, the execution team is composed of the staff from Taiwan and Shanghai, who are responsible for handling information security activities, meetings and training to ensure the effective implementation of various policies.

● ● ● Information Security Policy of MA-tek	
1	All information property of MA-tek belongs to the Company. All information processed, stored, transmitted or exchanged on internal information system equipment and network resources, in accordance with local laws and regulations, the Company has the right to authorize specific internal and external units or personnel the right to view, copy, or access it according to business needs.
2	Specific internal and external units or personnel authorized by the Company to use the Company's information to provide information services or perform specialized inspection work, have the responsibility and obligation to protect the information assets they acquire, in order to prevent unauthorized access, tempering, destruction or disclosure.
3	The managers of each unit must establish monitoring and management control mechanisms for the information assets held by them due to their business, in order to ensure the confidentiality, integrity and availability of important information assets of the Company. These controls include: (1) Clearly identify the information security of all products, services, processes, networks, and information technology infrastructure to confirm that appropriate control measures have been deployed for the risks. (2) Develop appropriate information security management procedures in accordance with this policy, in order to maintain the confidentiality, integrity, and availability of the Company's and the customers' information. (3) Protect the Company's information assets from accidental or intentional damage, unauthorized modification, disclosure or loss (including physical or electronic theft), in order to comply with the Company's operating income and comply with relevant laws and regulations.
4	Major information equipment (including software and hardware) should be assessed for technology and specifications with the assistance of the information department and information security personnel, and risk assessment procedures should be conducted as needed.
5	All information security controls or program development, modifications, and settings must comply with the provisions of the information security management system.
6	Functional division of labor should be considered for work dispatch, and the scope of job responsibilities should be distinguished to avoid unauthorized modification or misuse of information or services.
7	The employees should implement the information security system in daily work, and their awareness of information security and legal concepts should be strengthened.
8	All personnel should maintain vigilance at all times and report any potential safety incidents, safety vulnerabilities, or violations of safety policies and procedures in accordance with the procedures.
9	A business continuity plan should be formulated according to business needs, and regular testing and drills should be conducted to maintain its applicability.



Information security management organization chart of MA-tek



## • Annual Key Information Security Implementation Measures

In order to avoid external attacks and the leakage of smart data, the Company has been constantly strengthening its ability to protect information security to ensure that confidential information of customers and information assets of the Company are not exposed to risks. Join the Science Park Information Sharing and Analysis Center for Information Security, and use multiple information sharing channels to achieve a comprehensive effect of cross-domain resource security threat prevention, and increase the enterprise's overall ability to protect information security.

MA-tek formulates an information security improvement plan every year to continuously strengthen its security protection measures. In 2022, the Company carried out three major information security efforts, covering the strengthening of software and hardware facilities, the establishment of an equipment backup environment mechanism, and the cloud-based communication platform.

2022 Information Security Strengthening Operation		
Strengthened item	Execution performed	Execution effectiveness
Firewall construction and backup mechanism	Establish a firewall and backup architecture to strengthen a highly reliable information security protection environment.	SOC host room firewall and backup architecture are completed.
Host virtualization	The service host is virtualized for energy saving and carbon reduction	More than 60 SOC hosts have been virtualized.
Cloud based communication platform	Established an M365 cloud communication platform to strengthen information/voice/video communication and collaborative operation.	Organize all employees (Taiwan/Mainland/Japan) to fully utilize this platform

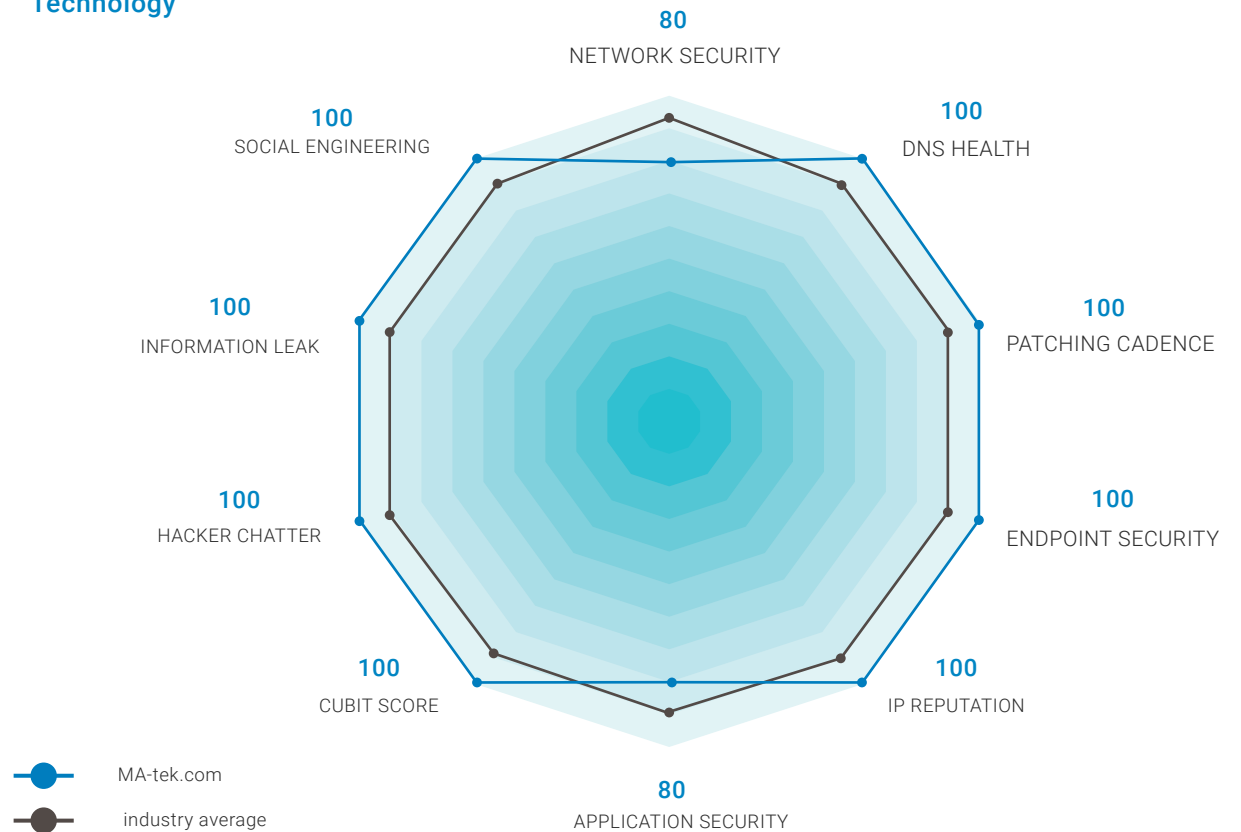
## Information security risk identification and countermeasures

MA-tek install the Security Scorecard Report network security risk management system, to actively prevent violations of information security incidents, and continue to pay attention to the potential risks posed by every third party in the information security ecosystem. This system assesses the risk levels of the security risks of the Company's network through ten key information security factors, which discloses the organization's information security status and its supplier's information security risk status. MA-tek has been evaluated as Grade A in 2022, with a high level of information security prevention capabilities.



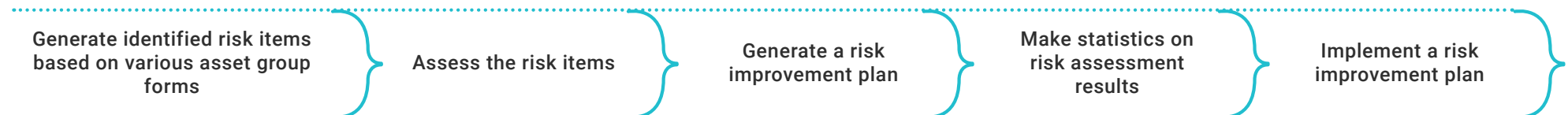
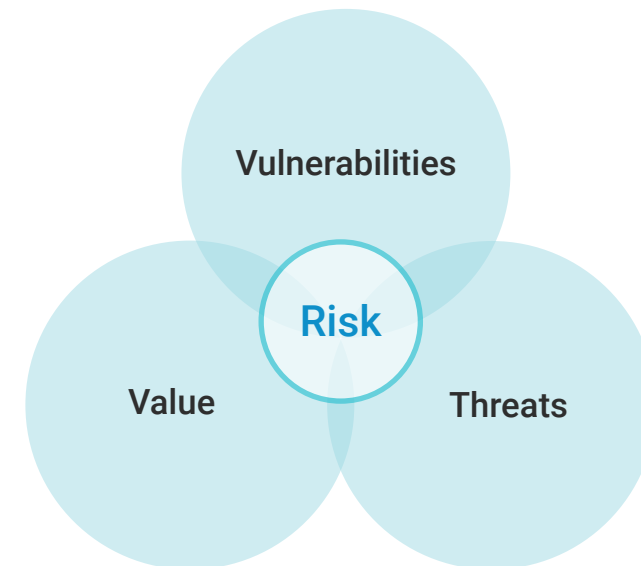
### Security Scorecard Report network security risk management system

#### Industry Comparison : Technology



ISO 27001 Risk Identification Process and Method

In 2022, MA-tek also conducted an annual risk assessment through the ISO27001 risk identification process. The six key issues developed by the Information Safety Management and Promotion Group focused on the three aspects of "information asset value", "weak points", and "threats", and for scoring. Immediate risk improvement was needed when the risk index exceeded a certain threshold. In 2021, a total of four high-risk information security issues were identified. MA-tek has developed relevant countermeasures for these four issues, implemented early corrective and preventive measures, established a strong information security protection system, and reduced the likelihood of any security vulnerabilities occurring.



2022 High Risk Information Security Issues and Key Measures for Risk Improvement

High risk items	Cause analysis	Correction and prevention measures
Information Security Protection Requirements for the New SH Fourth Laboratory and the New Computer Room	Response to Business Expansion and Meeting Customer Service Needs	<ul style="list-style-type: none"> <li>• Built a new fourth laboratory and set up a computer room and related network/communication infrastructure in SH.</li> <li>• The quantity of network and telephone endpoints are evaluated and confirmed by the laboratory supervisor based on actual needs for the establishment of necessary environmental facilities.</li> <li>• Establish information/information security protection measures based on existing norms and systems</li> </ul>
Information Security Protection Requirements for the New SZ Laboratory and the New Computer Room	Response to Organizational Strategy Development and Customer Service Needs	<ul style="list-style-type: none"> <li>• Built a new fourth laboratory and set up a computer room and related network/communication infrastructure in SZ.</li> <li>• The quantity of network and telephone endpoints are evaluated and confirmed by the laboratory supervisor based on actual needs for the establishment of necessary environmental facilities.</li> <li>• Establish information/information security protection measures based on existing norms and systems</li> </ul>
In Response to the Use/Authorization of BYOD, and Compliance with Information/Message Security Protection Measures	The organization has established BYOD effectiveness measures in response to information/message security protection, in order to maintain the effective operation of information/message security protection measures.	<ul style="list-style-type: none"> <li>• Establishment of BYOD information/message security protection measures (internal communication/collaboration platform, and digital lens protection mechanism).</li> <li>• Second MFA validation.</li> <li>• Device identification (must be a domain controlled computer).</li> <li>• Establishment of Efence.</li> </ul>
Outsourced System Development/Testing/Validation/ Launch and Supplier Service Management in Response to the Organization's Digital Transformation	In response to customers' TEM analysis needs due to the organization's digital transformation, the organization has switched from manual measurement to automatic measurement software for data measurement operations.	<ul style="list-style-type: none"> <li>• Comply with the ISO27001 T-SR-2-009 application system development and maintenance management standards.</li> <li>• Comply with the ISO27001 T-SR-2-012 for vendors' information operation management standards.</li> </ul>
In Response to the Establishment/Use/Authorization of the Organization's Cloud Services, and Compliance with Information/Message Security Protection Measures	Response to the Enhance of Efficiency of Organizational Communication and Collaboration, and improvement in the Response Time of Customer Service	<ul style="list-style-type: none"> <li>• Built the M365 cloud service platform (Teams/Exchange On Line).</li> <li>• Establish information/information security protection measures based on existing norms and systems.</li> </ul>

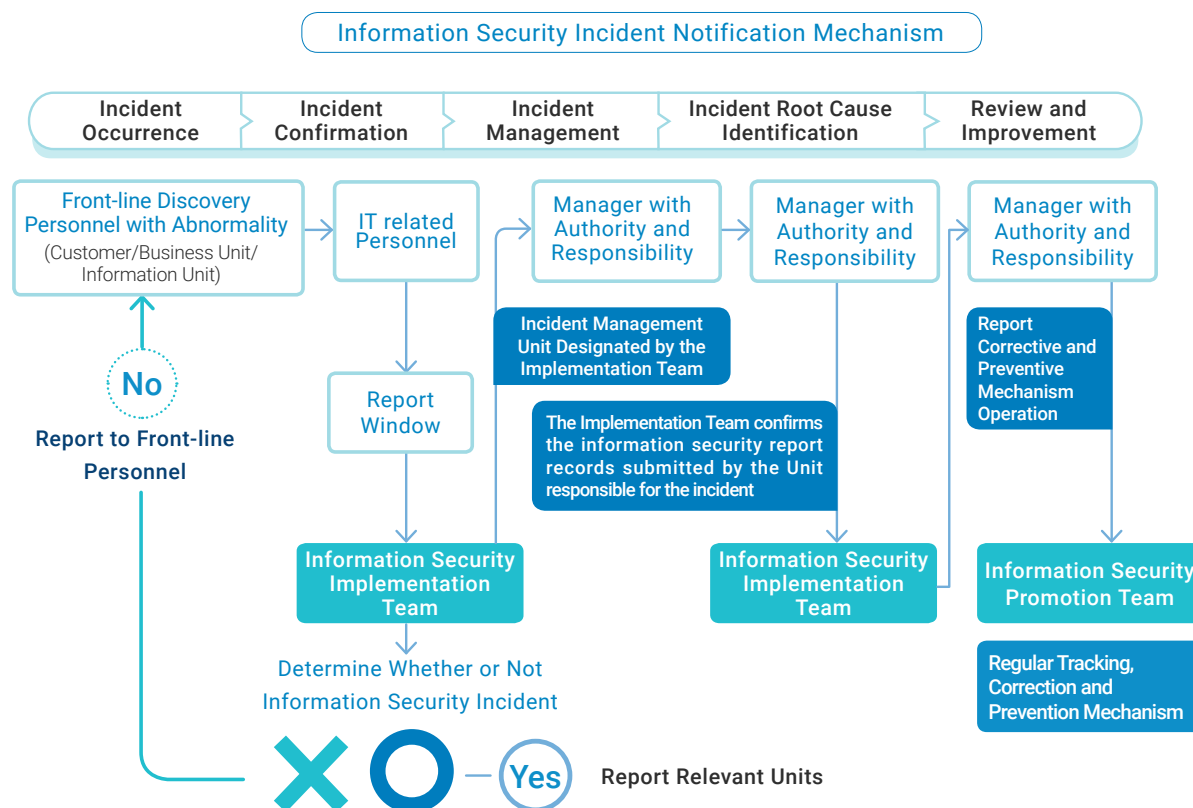
## Protection of Confidential Information

MA-tek attaches great importance to the protection of personal data; customer confidential information is the key core of protection, as well as the Company's absolute competitive advantage. After the Company's official website was revamped and launched, the privacy policies and terms of use on the Chinese, Simplified Chinese, English and Japanese pages were updated in compliance with the EU and GDPR regulations, and cookies and policies were formulated to emphasize that when collecting, processing and utilizing personal data, in addition to taking protective measures, the Company shall ensure compliance with legal regulations. The company did not receive any complaints of customer information infringement in 2022, nor did it have any incidents of information leakage or theft or loss of customer data.

In addition to continuous effective management and optimization of key technologies, the Company implements confidential data protection through confidentiality agreements signed with customers and manufacturers. When employees leave the Company, they also carry out declassification operations to reduce the risk of information leakage and ensure the best interests of all customers and related parties. The Company will continuously upgrade information security protection to become a trustworthy and reliable experimental partner of technology factories.

## Information Security Notification Mechanism and Drills

In order to prevent and properly handle relevant information security incidents, MA-tek has established an information security incident reporting mechanism. When customers and frontline personnel of the business unit or information unit discover and report abnormalities, the Company will initiate incident handling, and the Information Security Management Promotion Group and Execution Group, as well as relevant personnel and responsible supervisors will settle the incident. In order to continuously implement and strengthen information security measures, the Company regularly perform information security drills every year to ensure timely and complete reporting of changes in the information security incident. MA-tek conduct two information security drills in 2022.



Privacy policy



Terms of use

Information Security Drills			
Drill subject	Date	Participants	Participation rate
Firewall and backup mechanism	June 18, 2022	IT personnel/factory affairs personnel Laboratory personnel/maintenance vendors	100%
Response to customer network storage service interruption	November 30, 2022	IT personnel Laboratory personnel/maintenance vendors	100%

## Information Security Education and Training

MA-tek also attaches great importance to the employees' concept of information security. Every year, the information security management execution team conducts various types of information security training, covering company information security measures, policy advocacy, event notification processes, and other policy explanations. Major information security incidents occurring both domestically and internationally are also included in the teaching material to enhance the employees' awareness of and alertness to information security incidents. Through various training and publicity, the Company hopes to establish its information security culture and make the implementation of information security a task and goal for everyone.

### Key Points of Information Security Publicity

information Security Training				
Training subject	Total hours	Participants	Number of employees participating	Participation rate
Information Security Awareness and Policy Measure Publicity	1 hour of awareness	New recruits of the month	239	95%
Customer Information Security Publicity	Email alert	All in-service employees	796	100%
Information Security Protection Policies/ Measures/Cognition Training(Information Security Cognition/Social Phishing Letters/Ransom Viruses)	3 hours of training	Laboratory personnel Business/information personnel Outsourced security personnel	416	100%



Change email and computer passwords regularly



Prohibit the use of products with camera/ data transmission/networking functions in the control areas



Do not leak company documents without permission



Prohibit the use of other people's cards/ identification cards



Keep business equipment usage records



Strictly implement and comply with the Information Security Protection Measures

## 4 A Workplace for Growing Together

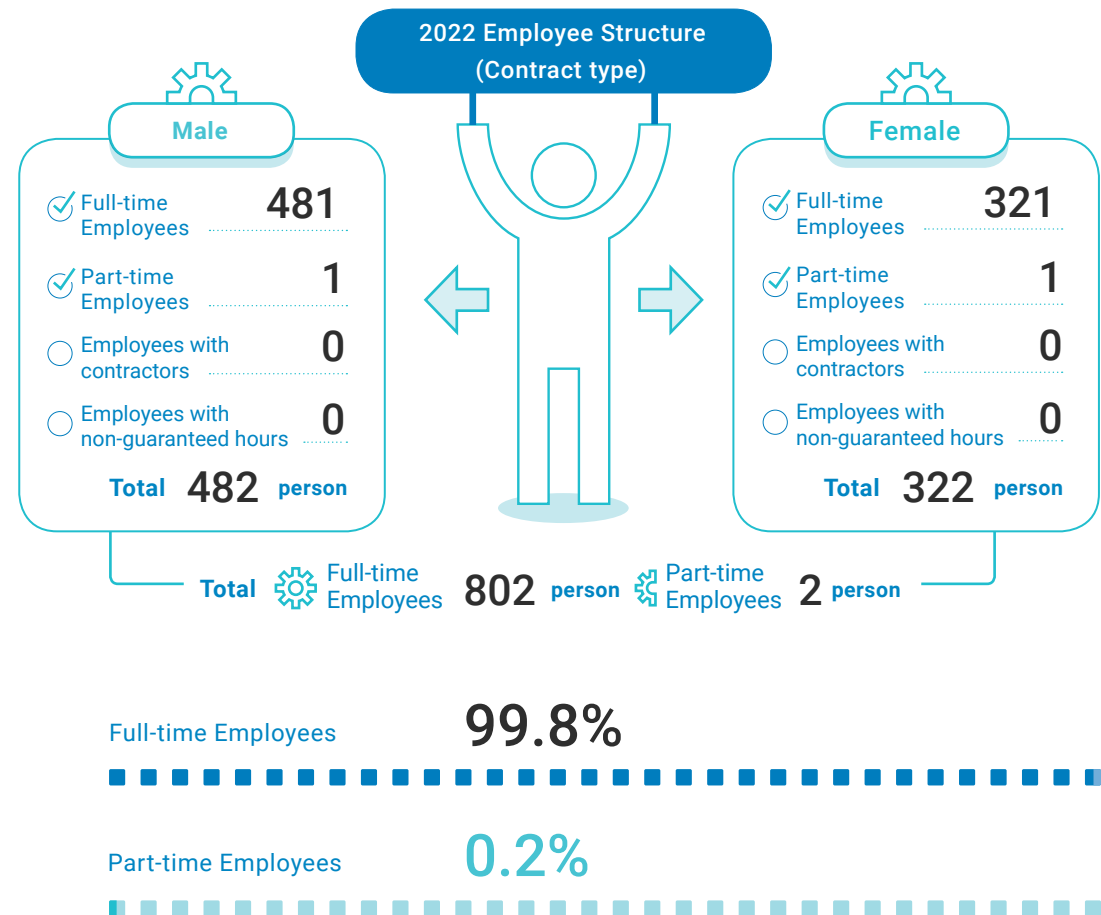
Adhering to the spirit of "talent is the cornerstone and core of MA-tek", MA-tek has long been committed to talent cultivation, actively promoting industry-university cooperation, assisting academic research projects, and strengthening the connection between theory and practice. At the same time, a systematic training plan is designed for in-service employees to cultivate core competencies through continuous learning. In addition, MA-tek firmly believes that creating a happy and safe work environment is its responsibility and commitment to its employees. Therefore, regular employee operational environment monitoring is carried out, and comprehensive safety protection equipment is provided for high-risk operation employees to reduce the risk of injury.

### 4.1 Talent Composition of Professional Teams

MA-tek is talent oriented and committed to establishing a harmonious and fair, while competitive work environment. We not only focus on individual growth, but also encourage teamwork and pursue the common development of customers, the companies and employees. MA-tek attracts outstanding talents with common concepts through multiple channels to jointly create the future of the high-tech industry.

#### • Employee Composition

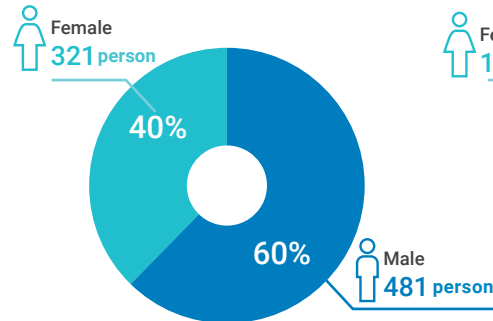
The Company's R&D and management teams are composed of elite members from the Hsinchu Science Park, and the main goal of their formation is to comply with the national strategic economic development and engage in high-tech R&D services. It is believed that a diverse employee composition is an important element of organizational development, so the Company offers various types of positions for the diversified and suitable development of employees. In 2022, the Company had a total of 804 employees, including 802 full-time employees, accounting for 99.8% of the total number of employees. In addition, the main non-employee workforce in 2022 was security personnel with a total of 20 persons, which showed no significant fluctuation from the 18 persons in 2021.



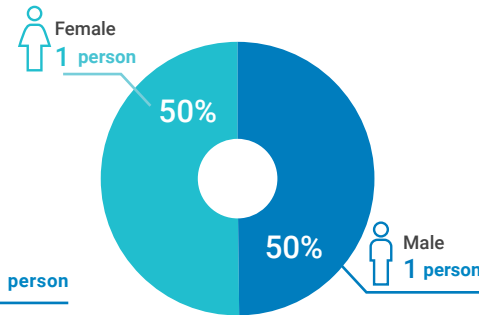


The employees are mostly between the ages of 30 and 39 with a total of 351 people, accounting for 43.7% of the total number of employees. In terms of gender, males account for 60% and females 40%, demonstrating the Company's achievement in gender equality. In addition, the Company adheres to the spirit of fairness and friendship in recruitment, and is not affected by their nationality, blood relationship and other factors. In 2022, the Company hired four aborigines and seven with physical or mental disability and showed the Company's diversified and inclusive work environment and acceptance of employees from different backgrounds in a friendly manner to create common benefits and prosperity.

Full-time employees  
(unit: person)



Part-time employees  
(unit: person)

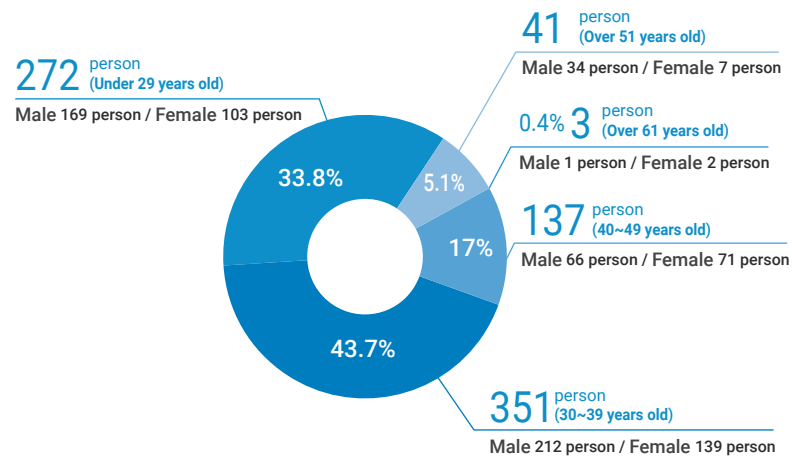


Diverse composition of employees  
(unit: person)

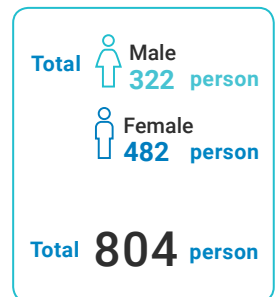
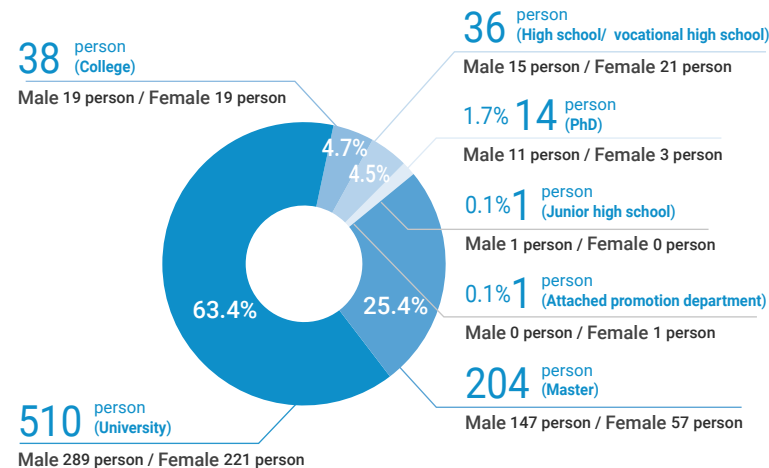


## Employee distribution in 2022

### Age



### education



### Distribution of management personnel and non-management personnel in 2022

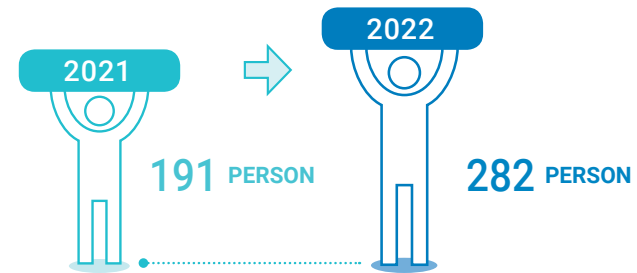
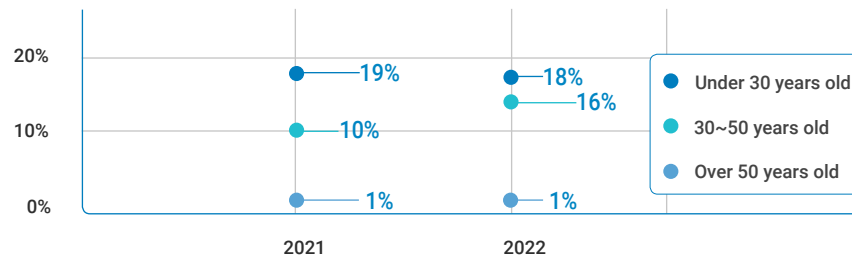
Number of management personnel						Number of non-management personnel					
Gender	Male	105	Age	Over 61 years old	2	Gender	Male	377	Age	Over 61 years old	1
	Female	27		50~59 years old	26		Female	295		50~59 years old	15
Diversity	Foreign nationality	0		40~49 years old	40	Diversity	Foreign nationality	0		40~49 years old	96
	Aborigines	0		30~39 years old	58		Aborigines	4		30~39 years old	293
	People with physical or mental disability	1		Under 29 years old	6		People with physical or mental disability	6		Under 29 years old	267

Note: Management personnel refers to section chief (including) or above

#### Statistics of new and resigned employees

The company has a growth trend in both male and female employees in 2022. In addition to recruiting new employees, MA·tek is well aware that talents are the important driving force for the Company's operation and growth. Therefore, the Company actively provides generous salaries and benefits to improve the retention rate.

#### MA·tek (Taiwan region) Statistics of new employees

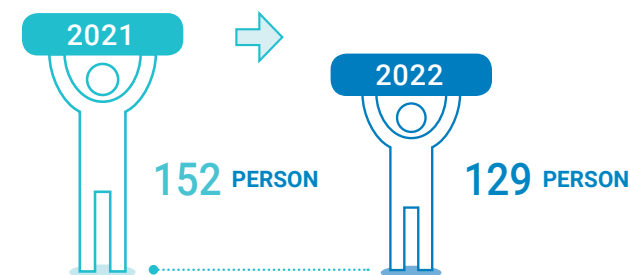
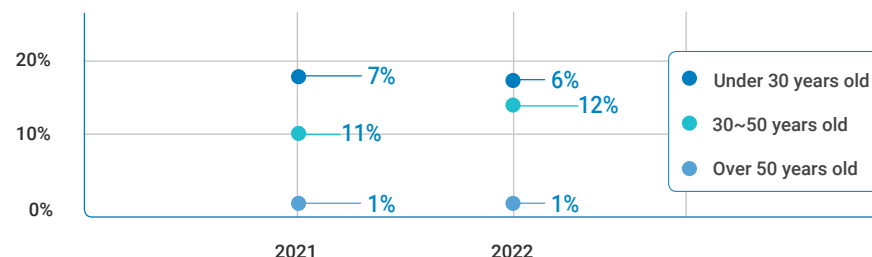


(unit: person)	Total	Under 30 years old		30~50 years old		Over 50 years old		Female		Male	
	Number of people	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion
2022	282	148	18%	126	16%	8	1%	98	12%	184	23%
2021	191	118	19%	65	10%	8	1%	80	12%	111	18%

Note: The proportion refers to the proportion of the number of employees in this category to the total number of employees at the end of the year.

The Company's total number of new recruits in 2022 was 282, including 184 males and 98 females, with the main age group being under 30. The proportion of new recruits is 35%, demonstrating the rapid growth of the Company. On the resigned employees, the total number is 152, with a percentage of 19%.

#### MA·tek (Taiwan region) Statistics of resigned employees



(unit: person)	Total	Under 30 years old		30~50 years old		Over 50 years old		Female		Male	
	Number of people	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion
2022	152	50	6%	96	12%	6	1%	53	7%	99	12%
2021	129	49	7%	75	11%	5	1%	57	8%	72	11%

Note: The proportion refers to the proportion of the number of employees in this category to the total number of employees at the end of the year.

## 4.2 Excellent Compensation and Benefits

In addition to providing employee benefits required by law, the Company allows employees to share rich employee benefits such as annual health examination and consulting services, annual commendation of long-term employees, commendation of excellent counselors, employee group insurance, marriage and maternity subsidies, employee professional course study subsidies, employee travel subsidies, hospital and death condolences, and holiday gift vouchers (birthday/Dragon Boat Festival/Mid-Autumn Festival).

In the past two years, although facing the severe challenges of the pandemic and the global economic turbulence, MA·tek has not reduced employee benefits as a result; on the contrary, it has listened to employees through questionnaires and improved their loyalty toward the company. In addition to significantly increasing the bonus amount for the year-end party, we have added exclusive parking spaces for pregnant women, and provided better care for mothers and babies in the workplace to create a peaceful and

happy workplace. In 2022, an additional travel subsidy was provided. In addition to the originally planned group travel subsidy for employees by the Welfare Committee, the Company offered an additional travel subsidy of NT\$25,000 per year for each employee who has completed one year of service; they may also travel with their families or friends on their own and enjoy holidays.



### Superior Salary



### Comprehensive Intimate Caring



### Profit Sharing




### Work & Life Balance

2022 Employee Welfare Items	Specific measures
Travel subsidy	NT\$25,000 every year
Quarter dinner subsidy	A quarterly dinner subsidy of NT\$1,000 per person for cross-department dinners to encourage interchange among departments.
Exclusive parking spaces for pregnant women	Employees who are pregnant may apply for exclusive parking spaces for pregnant women.
Massage service by the visually impaired.	Free shoulder and neck massage service
Stress relief massage chair	Two massage chairs are available to employees for free.
Midnight snack subsidy	A midnight snack subsidy is offered once a week.
Life insurance/medical insurance/injury insurance	Additional group insurance provided by the Company
Other benefits	The Company and the Welfare Committee provide additional welfare subsidies for marriage, childbirth, funeral, and hospitalization due to illness
Year-end party bonus	A minimum bonus of NT\$6,000 (everyone can win a prize)

## • Compensation System

The high-tech industry has always been an area competing for talents in Taiwan, and talent retention is a key issue for the Company. Therefore, MA-tek believes that a salary system and various bonus systems superior to those of industry peers are the key to ensuring the stable development of the Company. In addition, the Company provides a diversified bonus system to enhance employee salaries and benefits, and provides corresponding reward mechanisms based on different functions, including quarterly bonuses and annual dividends distributed based on the Company's business performance and the individual's work performance, as well as a technology unit point-based bonus and skill subsidy which is unique in the industry. These not only encourage in-service employees to actively improve themselves, but also attract outstanding talents to join and stay.

There is no difference in salary between men and women for each position in the Company, and the base salary for all positions is higher than the minimum basic salary set by law. The average salary ratio between men and women for various types of positions is also balanced. In addition, there were no labor disputes in 2022.

 <p>Compensation and Bonus System</p>	Salary	Fixed 14 months (including Dragon Boat Festival Bonus, Mid-Autumn Festival Bonus and Year-end Bonus).
	Shift Allowance	The subsidies are better than the peers for consideration of the hard work of our shift colleagues.
	Annual Salary Adjustment	Adjusted according to personal work performance.
	Quarter Bonus	Distributed according to the department target achievement rate and the Company's profitability.
	Annual Employee Bonus	Distributed according to the job category, personal performance and the Company's profitability.
	Points Bonus	For completed customer cases, an additional point-based bonus will be given monthly based on the number of cases to reward laboratory personnel.
	Skill Allowance	The Company provides training to enhance employees' skills. For those who pass the skill upgrading evaluation, an additional subsidy will be provided for each level every month.

In addition, in order to show the attention to employee compensation and welfare, the Company actively comply with the regulations of the Taiwan Stock Exchange to disclose the salary information of non-supervisor employees. In 2022, the average salary of full-time non-supervisor employees of the Company was NT\$1,151,505, which was NT\$26,417 higher than that in 2021. The median salary was NT\$1,029,903, an increase of NT\$47,281 from that in 2021. Both of them showed an upward trend, which not only demonstrates that the Company is continuously improving its salary competitiveness in the talent market of the high-tech industry, but also demonstrates the Company's affirmation of the continuous efforts of its employees.

### Long-term incentive measures – treasury stock repurchase and transfer employee incentive plan and project talent retention plan

In order to motivate employees and enhance their centripetal force, in 2021, MA-tek formulated the company's share repurchase and transfer to employee regulations in accordance with the Securities and Exchange Act. The executive of each business group shall submit a list of full-time employees with special contributions to be eligible for subscription. The Company shall assign the number of shares for the employees based on the job grades, seniority, significant contributions and development potential, to be approved by the Chairperson. For the management position in the list will be submitted to the Remuneration Committee for consideration and then submitted to the Board of Directors, so that employees have the opportunity to share the results of the Company's profit growth. In addition, the Company issues retention bonuses based on job grades, seniority and significant contributions, and with signing of retention agreements, to motivate outstanding employees to stay in the job. Both work performance and retention desires show a positive trend.



	2021	2022	Annual difference
Non-supervisor full-time employees (person)	567	649	14.46%
Total salary of non-supervisor full-time employees (NT\$)	637,924,774	747,326,550	17.15%
Average salary of non-supervisor full-time employees (NT\$)	1,125,088	1,151,505	2.35%
Medium salary of non-supervisor full-time employees (NT\$)	982,622	1,029,903	4.81%

## • Various Benefit Policies

MA-tek provides diversified welfare measures to create a happy work environment for employees. The Company hopes to provide generous bonuses, and is also committed to creating a warm workplace where employees can develop happily and healthily.

The Company has also established the "Attendance and Leave Management Procedure" in accordance with the Labor Standards Act and the Act of Gender Equality in Employment, so that employees' application for leave will not affect their performance, rewards, promotions and other rights. In addition, in view of the traffic congestion during employee commuting hours, the Company has designed a flexible commuting system for work, hoping to provide employees with more flexible work schedules.

### Heart-warming Workplace

- Monthly get-together parties (afternoon tea), quarterly departmental dinners, and weekly surprise mid-night snacks for the night shift staff.
- Free stress-relief massage for employees.
- Exclusive parking spaces for pregnant women, nursing rooms, maternal care center, and continuous follow-up care within one year after giving birth.



### Reassuring Protection

- In addition to enjoying labor insurance and health insurance in accordance with the law, we provide employees with free group insurance and other multiple guarantees (including life insurance, accident insurance, medical insurance, cancer insurance, etc.), and offer preferential family group insurance programs.
- Overseas business staff also enjoy travel safety insurance to increase the overall protection of employees.
- The Company pays employee pension in accordance with the law and take care of employees' retirement life.
- Employees can enjoy annual health checks, and the Company hires resident nurses to provide health education and care consulting services.

### Life Assistance

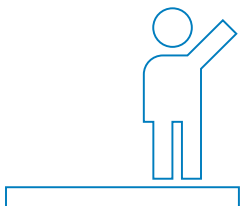
- The Company provides rental subsidies or transportation subsidies to solve the problem of the staff from other counties and cities who have to leave their hometown to work.
- The Welfare Committee provides subsidies for wedding and funeral ceremonies, maternity benefits, hospitalization consolation money, birthday gift vouchers, as well as Mid-Autumn Festival, Dragon Boat Festival and Labor day gift vouchers.

### Various Activities

- Diverse club activities (badminton club, table game club, weekly yoga club, painting club, fitness club, etc.) which allow employees to balance their lives with work.
- Family day, birthday parties, singing competitions, fitness walking days, chartered store discounts, year-end party and other evening gatherings, and public welfare activities to give back to the society.

### Diverse Benefits

- Since the day of taking office, employees are entitled to special leaves superior to the requirement of the Labor Standards Act. In addition, the flexible leave system allows employees to more independently use and arrange their leave, and necessary leaves are provided to employees in accordance with the law.
- Employee stock ownership is offered as a company benefit.
- High recommendation bonuses are offered to encourage "employees recommending employees", and excellent work partners are welcome to join the Company.
- High employee travel subsidies are offered, hoping that employees can enjoy life outside of work.
- The amount of the Happy Prize (everyone is entitled to a prize) of the year-end party is significantly increased, and there is an annual lottery for two cars to provide welfare to employees at the end of the year.





## • Diverse Employee Activities

In order to enhance the loyalty and sense of identity of employees and strengthen the concept of team cooperation, the Company organizes diverse group activities every year, regularly organizes activities for employees to enjoy themselves with their families, encourages employees to participate together with their families, and improves their families' sense of identity with the Company, in order for the Company to become the strongest backing for employees. So far, the Company has organized large-scale events such as the family day, birthday parties, the fitness walking day, basketball shooting machine competitions, secret room escape and year-end lotteries. In addition, the Company encourages its employees to establish clubs and provides assistance in club activities, in order to alleviate their work pressure and enable them to achieve a balance between work and leisure.

### Club activities

MA-tek provides club subsidies and encourages employees to organize clubs, and participate in employee club activities in their spare time to balance work and life.

### Employee Self-improvement Activities



2022 quarterly departmental dinner



Bodybuilding club



Badminton club



Yoga club



Painting club

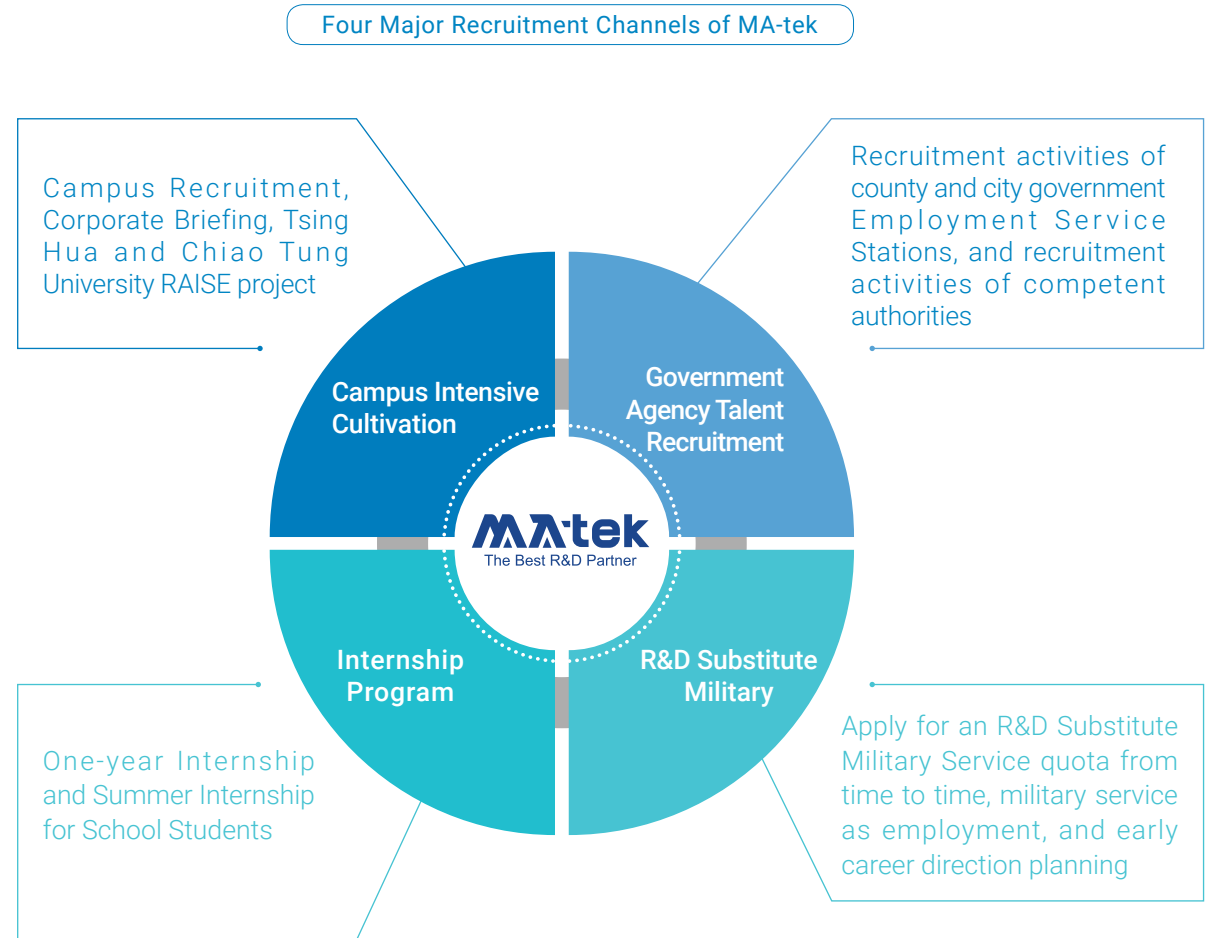


### 4.3 Diverse Recruitment and Talent Development

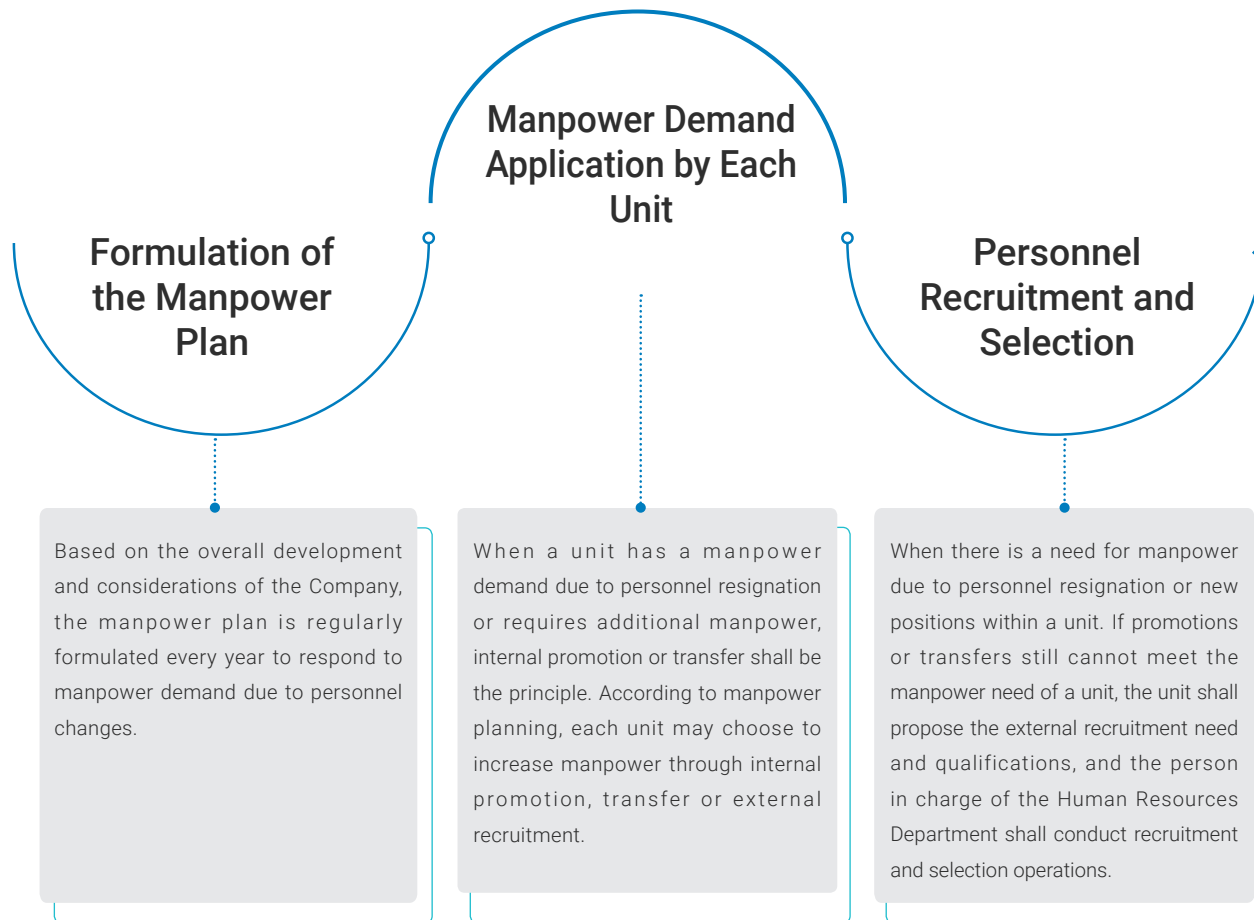
MA-tek is people-oriented, actively recruits outstanding high-tech talents through various channels, such as industry-academia cooperation and campus talent recruitment, and also values employee training and developed complete talent training courses. In terms of curriculum design, we provide multiple learning channels corresponding to different positions and job grades, organize relevant training courses, and encourage employees in lifelong learning in the workplace to improve the competitiveness of individuals and the organization.

#### • Talent Recruitment System

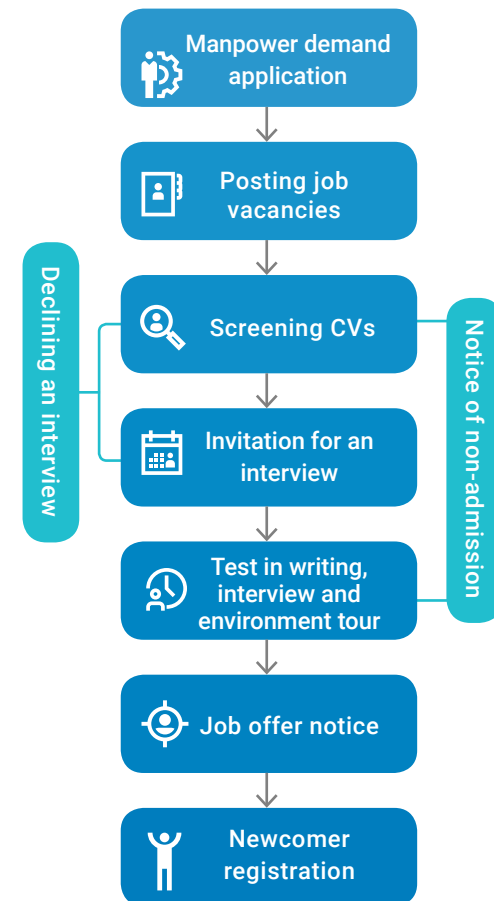
To ensure sufficient talent within the Company, MA-tek has a talent recruitment system and regularly develops the manpower plan every year to respond to personnel changes. In addition, the Company is actively seeking various opportunities to interact with outstanding talents, such as through the four channels of "campus talent cultivation", "government recruitment", "internship plan" and "R&D substitution military service" to close the distance with talents. At the same time, the Company has established an "internal talent recommendation system" to encourage employees to recommend outstanding relatives and friends to join. In addition, we continue to strengthen our connections and cooperation with academic institutions, hoping to accumulate more R&D capabilities through collaboration with academic institutions, and achieve a learning and research environment that benefits both the industry and academia.



### MA-tek Talent Recruitment System



### MA-tek Talent Recruitment Flowchart



## Campus talent cultivation

### 1. Campus recruitment

In 2022, the Company participated in the talent recruitment activities at Tsinghua University in spring and autumn, Yang Ming Chiao Tung University in spring and autumn, Cheng Kung University, Taiwan University of Science and Technology, Minghsin University of Science and Technology, and Tamkang University. A total of eight campus talent recruitment activities were held. Through the first line interaction with students, the Company directly understood and recruited high-quality talents with excellent potential, provided students with an opportunity to understand the development direction of the Company and the career opportunities of testing and analysis technology. In addition, campus recruitment helps to strengthen the interaction and exchange between the Company and various colleges and universities, and improves the opportunities for deepening industry-academia cooperation in the future.

In 2022, due to the easing of the pandemic situation, the Company mainly recruited outstanding high-tech talents through physical recruitment activities from different channels such as campuses and government agencies, while enhancing the Company's corporate image and exposure among students and job seekers.

### 2. Scholarships and Employment Training Program

MA-tek provided scholarships and pre-employment opportunities in 2022, attracting outstanding graduates from various colleges and universities in science and engineering related fields such as materials, chemistry, and chemical engineering to submit their CVs. Upon graduation, they will immediately come to work. In 2023, the Company also plans to sponsor PhD students of the Quantum Materials Center to focus on advanced technology research. During the process, PhD students will be invited to the Company's laboratory for internship to gain a deeper understanding of the actual operation of the industry, and improve the completeness and realization of research.

In addition, in order to enhance the competitiveness of Taiwan's key industries and actively guide academic elites to enter the industry, the Company has specially accepted the "Key Industry High Level Talent Career Plan (RAISE)" planned by the Ministry of Science and Technology, hoping that through a one-year employment training program, talents can be smoothly introduced to MA-tek for service and contribute to the development of Taiwan's high-tech industry.

#### 2022 Campus Recruitment of MA-tek

Tsing Hua University



Yang Ming Chiao Tung University



10/15 Cheng Kung University



## Talent Recruitment by Government Agencies

To implement diversified talent recruitment, the Company is also adept at using government career guidance resources to bring the enterprise's perspective into the community without neglecting any talent. In 2022, the Company mainly participated in talent recruitment activities organized by the Hsinchu and Zhubei career centers, and participated in 7 talent recruitment activities organized by government agencies. This not only provides employment opportunities, but also actively seizes every potential high-tech talent.

## Internship Plan

For the purpose of deepening campus cultivation and training future analysis and testing professionals, in 2022, the Company cooperate with the Department of Chemical Engineering and Material Technology of Minghsin University of Science and Technology to provide three senior students with a one-year internship to help them connect with the industry. By setting learning themes, planning a complete training program and conducting practical work, in addition to achieving the principle of mutual benefit in internship, cooperative education and practical training, students can develop an attitude towards workplace and plan their future career in advance. If they perform well, the Company also provides opportunities for employment to actively seizes outstanding talents.

### 2022 College and University Student Internship Plan of MA-tek

#### time One-year internship

#### work

Comply with the unit supervisor's instruction to learn basic practical skills (such as machine operation); students are provided with basic practical operation opportunities based on their abilities.



#### 2022 Internship Experience - Student Li

The company provides three months of basic training and practical courses, and an eight month departmental internship starts after completion. During the training, I took many courses related to industrial safety which let me know how to avoid situations of occupational injury. For example, when encountering different chemicals, there are different first-aid methods and reporting systems, and in terms of work, I understood the operation of machines which helped me understand both TEM and the reporting team. During my time of study here, the supervisors also taught me many operating processes, such as procurement. In addition to working, there are also quarterly gatherings by the department, and at the end of the year, there is also a party with dining and lucky draws. If there is an opportunity, I hope to work in the same department after internship.

## R&D Substitute Military Service

In order to comply with the development of the national economy, effectively utilize the R&D expertise of civilian servicemen, and enhance Taiwan's talent R&D capabilities and competitiveness, MA-tek complies with the national military service system to provide a R&D substitute civilian servicemen quota from time to time to allow synchronization between military service and employment. After completing their studies, students can smoothly connect with the workplace.

## Internal Talent Referral

In order to improve the retention rate of talents, the Company has formulated a comprehensive recruitment system and plan, and established an "internal talent recommendation system". We welcome internal staff to recommend outstanding talents to join the Company. After successful recommendation, a two-stage bonus will be paid to the recommender upon the recommendee's arrival. In 2022, excluding overseas business locations, a total of 43 people were recommended by the staff and successfully joined the Company, and a total bonus of NT\$495,000 was paid out.

## • Talent Development and Cultivation

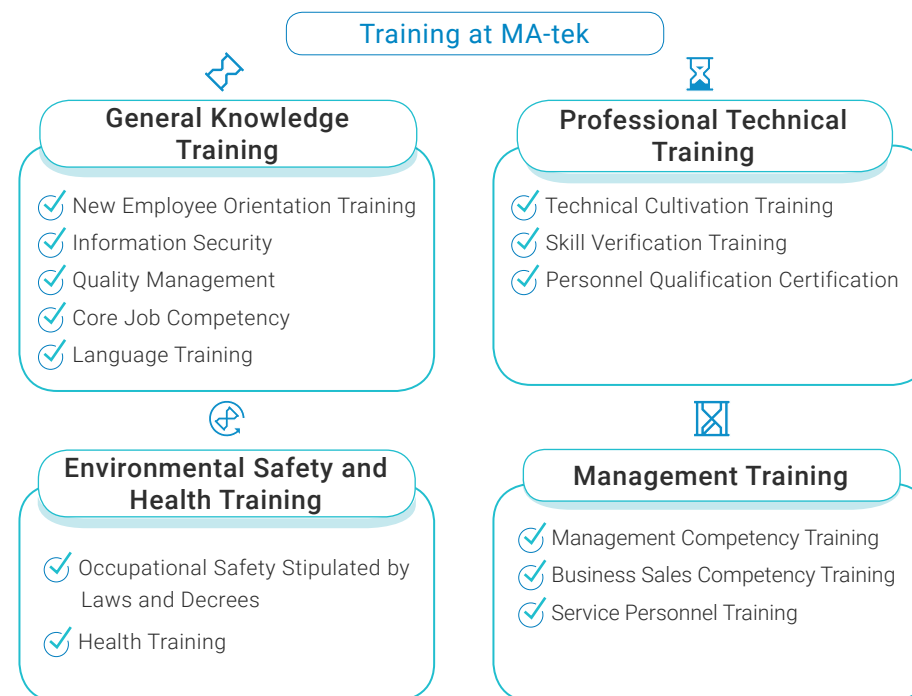
MA-tek attaches great importance to the cultivation and development of talent. In order to allow employees to have solid professional skills and continue to improve their professional capabilities, we continue to provide a number of training courses and arrangements, mainly divided into "General Knowledge Training," "Professional Technical Training," "Management Training" and "Environmental Safety Training." Every employee can receive the following at MA-tek:

- Comprehensive and solid new employee orientation training, internal professional skill training to continuously improve colleagues' professional capabilities.
- Encouragement for colleagues to participate in external professional technical training, with fully subsidized assigned training and approved internal and external training courses.
- Smooth promotion channels and overseas development opportunities, and the provision of excellent dispatch benefits.

In 2022, the Company increased professional skill training for employees to enhance their competitiveness and prepare them for the rapid growth of the Company. A total of 8,493 hours of employee training was provided, with an average of 11.26 hours, which was about twice that of 2021, demonstrating the Company's positive efforts in cultivating employees.

### General Knowledge Training

MA-tek's General Knowledge Training includes New Employee Orientation Training, Information Security, Quality Management, Core Competency, and Language Training, to lay the foundations of the basic capabilities and cultivation of colleagues through such training. Quality Management and Information Security training are introduced in Sections "3.1 Technical Service and Quality" and "3.4 Information Security and Customer Privacy" respectively.



### 2022 Employee Training Statistics

Employee type	Total training hours	Total number of employees of this type	Average training hours
Female supervisors	939	26	36.12
Male supervisors	2,334	85	27.46
Female non-supervisors	2,157	288	7.49
Male non-supervisors	3,064	355	8.63
Total	8,493	754	11.26

Note: The definition of a supervisor is an employee at or above the department head level.



## New Employee Orientation Training

In order to let the newcomers get to know MA-tek quickly, the introduction to the Company, rules and regulations of the Company, introduction to occupational safety and health, introduction to the information system, introduction to the quality system, introduction to delivery/requisition/materials, ESD electrostatic protection, etc. will be introduced in detail in the newcomer training course to improve the newcomers' understanding of and recognition with the Company, and accelerate their integration into the corporate culture. In addition, the Company has established a mentor system for newcomers, with senior students serving as counselors to assist newcomers in integrating into the environment, and provide sufficient resources to enhance their sense of security and stability.

### Photos of the 2022 New Employee Symposium of MA-tek



The Company held a newcomer presentation competition in 2022. Firstly, through physical courses, the lecturer introduced the logic of creating business presentations, and shared commonly used presentation structures and formats. Secondly, through actual participation in the competition, newcomers learned by doing to improve their presentation skills and trained their oral expression skills.

### 2022 New Employee Briefing Competition of MA-tek



## General Knowledge Course

As MA·tek is in the service industry of the technology industry, in addition to hard power such as research and development of technology, soft power such as communication, teamwork and expression ability are very important to the development of the Company. Therefore, the Company provides relevant general education courses and is committed to improving the overall soft power competitiveness of employees.



### Course content summary

#### Career Planning and Work Adaptation

(Physical Course)

- The lecturer shares the directions of career planning and thinking.
- The group shared their current challenges at work and their expectations for the future



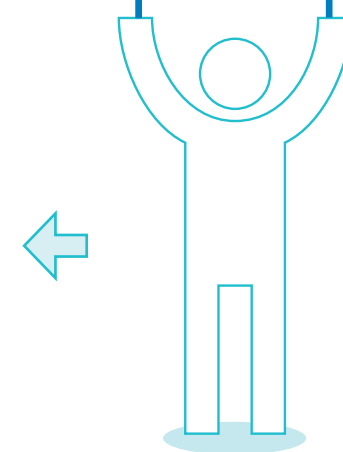
### Course content summary

#### New Employee Briefing Competition

(Physical Course)

- Introduction to the logic of creating a business briefing.
- Briefing structure and format sharing.
- Expression ability training.
- Enhance presentation skills by participating in competitions and learning from doing.

overall soft power  
competitiveness of employees

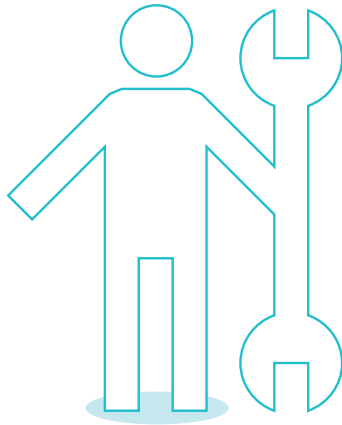


## Professional Technical Training

In order to continuously improve the professional capabilities of the Company, the management may arrange various training courses according to actual needs to improve the employees' skills, including internal and external training, skill certification training, and personnel qualification certification. In addition, the Material Analysis Business Group and the Fault Analysis Business Group have a skill upgrading system (T1~T5), and each grade has corresponding skill development training, which can continuously enhance the individual's technical abilities according to the training map.

## Technology Unit Training





### Internal Training

The CEO or the responsible manager of each laboratory may assign the training specialist of the laboratory to arrange for senior personnel to conduct education and training for laboratory members based on actual requirements

### External Training

The CEO or the responsible manager of each laboratory may assign relevant personnel to participate in external education, training or seminars according to actual business needs.

### Personnel Qualification Appraisal

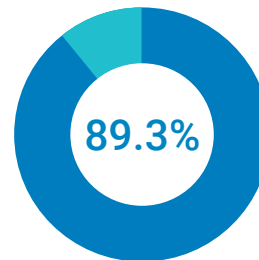
Before the actual operation of machines, new laboratory personnel shall accept relevant appraisal technology courses. The appraiser shall schedule the date and complete the appraisal according to actual requirements. All appraisal records are recorded in the "Colleague Education Training Course Appraisal Implementation Record." Only those who pass the appraisal can perform operations.

## Management Training

When employees become supervisors, they must also possess the team management ability, and the Company provides comprehensive management training for supervisors to strengthen their management abilities, in order to lead the Company towards excellence. In addition, the business staff need to provide frontline customer service, so the Company also provides training related to customer management and service for the business staff. For relevant training information, please refer to the introduction in "3.3 Customer Relationship Maintenance".

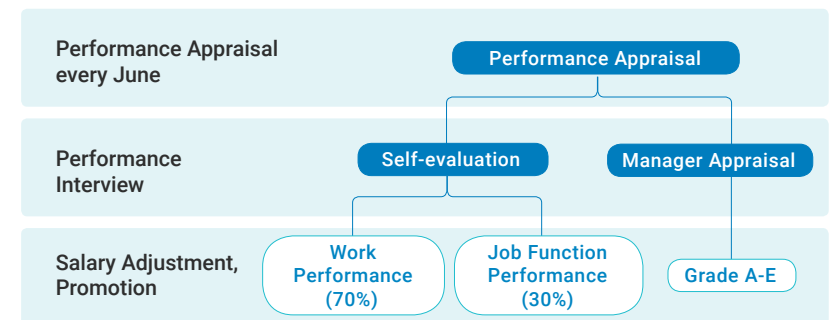
### • Employee Performance Management

MA-tek conducts performance evaluation in June each year, and the operation is divided into self-evaluation and supervisor evaluation. The self-evaluation consists of two parts, the work performance records (accounting for 70%) and the functional performance evaluation items (accounting for 30%). The supervisor evaluation divides employees' work performance into five levels (A~E) according to the performance evaluation management method, and an employee performance interview is conducted. The performance results will be used for the annual salary adjustment and promotion management. The number of employees with the annual performance evaluation completed in 2022 is 673, accounting for 89.3% of all employees.



The percentage of employees with the annual performance evaluation completed in 2022

### MA-tek Employee Performance Evaluation and Review Mechanism





#### 4.4 Friendly and Heart-warming Workplace

In order to create a people-oriented workplace and ensure that the voices of employees are heard by the Company, the Company provides opportunities for supervisors to listen to the voices of the rank and file employees through various formal and informal communication channels in order to consolidate internal consensus. At the same time, the Company organizes multiple employee fun activities, such as the Family Day, Fun Club, Fitness Day, interest clubs, and cultural innovation lectures to create a warm corporate family.

##### • Human Rights Policy

MA-tek promises to provide employees with a safe, healthy and high-quality work environment, adheres to various labor and ethical policies, and strictly prohibits infringements and violations of human rights. The Company focuses on human rights issues, follows internationally recognized human rights norms such as the UN Universal Declaration of Human Rights (UDHR), the UN Guiding Principles on Business and Human Rights, and the United Nations Global Compact. We also adhere to the laws and regulations of various business locations worldwide, and formulated the "MA-tek Human Rights Policy" in 2020, which not only follows the international human rights norms mentioned above, but also includes the two major policies of labor and ethics to safeguard employee rights and implement human rights protection, in order to serve as the basic standards and commitments that all employees should abide by in their work and business activities.



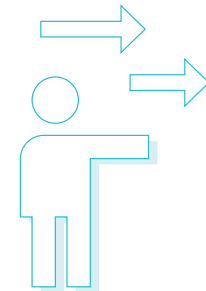
##### Labor Policy

To protect the rights and interests of employees, the Company established labor policies to protect them from improper discrimination and sexual harassment, provides sound salary, benefits and working hours, established diverse and effective communication mechanisms, and provides diverse training and development opportunities for humanized management.

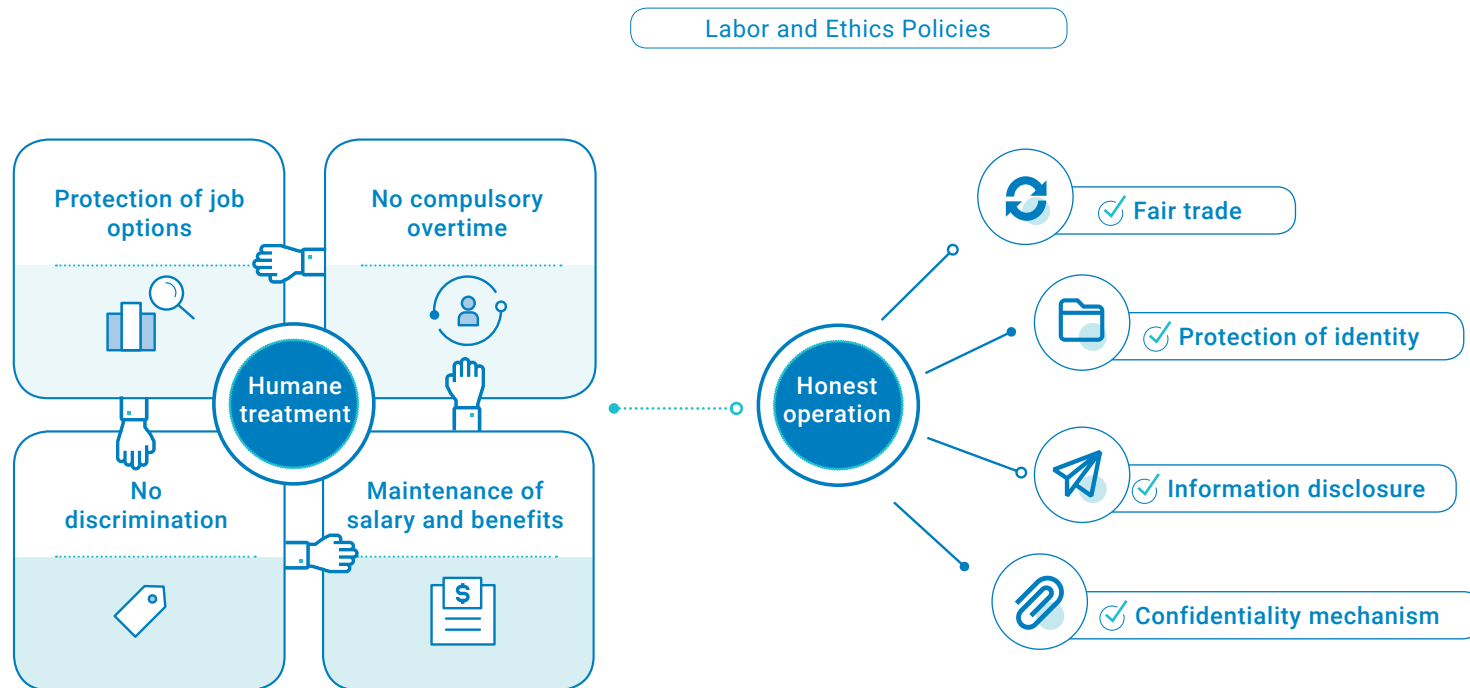


##### Ethics Policy

In order to avoid conflicts of interest between individuals and their work, and to strictly prohibit any form of corruption, extortion and embezzlement of public funds, while safeguarding the privacy and intellectual property rights of customers, the Company has established ethical policies and provided mechanisms for appeal and protection of whistleblowers to ensure the Company's principle of honest operation.



The company is committed to creating a friendly, fair and just workplace environment through diverse employee activities, improved communication and appeal channels and interaction with new employees, and continuously strengthens measures to protect human rights.



Details of labor and  
ethics policies

## Human Right Risk Management Mechanism and Effectiveness

In 2022, the company identified four human right risk items, and established a risk management mechanism and took relevant actions to minimize the likelihood of risk occurrence, thereby achieving the goal of risk elimination.

The risk management performance of the Company in 2022 fully meets the standards, and there were no complaints, occupational injuries, labor disputes or other incidents; the results were remarkable.

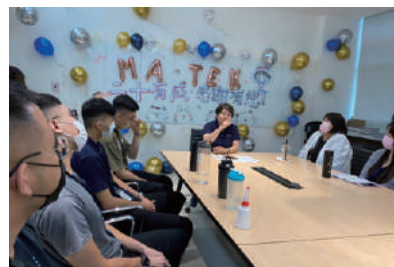
Risk item	Description of risk management mechanism	2022 risk management achievements	2023 risk management goals
Equal recruitment and prohibition of any form of discrimination	<ul style="list-style-type: none"> <li>The Company does not discriminate against employees in recruitment and actual work because of race, color, age, gender, sexual orientation, race, disability, pregnancy, religion, political faction, community member or marital status. For the recruitment, selection, employment, distribution, deployment, exam results or promotion of employees, there is no differential treatment based on gender or sexual orientation, except for legitimate reasons required by the nature of the job. In addition, employees are prohibited from engaging in any discriminatory or harassing behavior (including sexual harassment described in the Gender Equality Act) towards other employees when performing their duties.</li> <li>Ensure the development opportunities of minority groups without affecting operational efficiency and overall fairness.</li> <li>Publicize the equality commitment above on the "MA-tek Official Website" and in the "Work Rules".</li> </ul>	<ul style="list-style-type: none"> <li>No discrimination complaints were received.</li> <li>In terms of gender, the ratio of male to female employees in the workforce is approximately 6:4.</li> <li>The starting salaries of both rank and file male and female workers are both NT26,400 (in 2023), which meets the statutory minimum wage standard of Taiwan, and does not differ due to gender.</li> <li>Starting from the recruitment process, except for special job requirements, illegal discrimination is eliminated according to the Company's internal control procedures. There are currently no discrimination related appeals through various employee appeal channels.</li> </ul>	The Company will continuously follow its internal control process and mechanism for management and control at all levels, with the goal of maintaining zero discrimination related appeal cases.

Risk item	Description of risk management mechanism	2022 risk management achievements	2023 risk management goals
Prohibition of child labor and forced labor.	<ul style="list-style-type: none"> <li>The applicant should provide his/her resume and related recruitment forms as well as age related information at the interview. If the applicant is under the age of 16, then no interview will be arranged.</li> <li>Hired employees must submit relevant identification documents (such as ID card, health insurance card, education certificate, etc.) on the day of reporting to work, and only those verified to have reached the age of 16 will be hired.</li> <li>In the industry-academia cooperative education handled according to the government regulations, if there are interns under the age of 16, they may be admitted with the consent of the legal agent.</li> <li>Employees who work overtime due to personal wishes may make an application on their own, and the implementation will start after the approval of the supervisor.</li> </ul>	<ul style="list-style-type: none"> <li>There is no hiring of individuals under the age of 16.</li> <li>Overtime is based on personal wishes, and there is no complaint about being forced to work.</li> </ul>	The Company will continuously follow its internal control process and mechanism for management and control at all levels
Prohibition of sexual harassment and unlawful infringement in the workplace	<ul style="list-style-type: none"> <li>Every month, a sexual harassment prevention explanation session and appeal channel training are held for new employees to provide them with correct concepts.</li> <li>A secure and confidential appeal channel is provided to protect the privacy of the petitioner without being subject to any threat from anyone.</li> <li>The relevant appeal cases are handled fairly without any special treatment due to the position or status of the individual.</li> </ul>	<ul style="list-style-type: none"> <li>After joining the Company, each new employee will take a workplace sexual harassment guidance course to ensure that they understand the correct concepts.</li> </ul>	For risk control management, the Company will continuously follow its internal control process and mechanism, with the goal of maintaining zero harassment incidents.
The Company maintains reasonable working hours for employees' physical and mental health, and promote a work-life balance	<ul style="list-style-type: none"> <li>Based on the location of the operating site and the situation of the country, the Company established a work time system that complies with local regulations and regulations, and announced it (marked it in the calendar) to make employees aware.</li> <li>Establish an "Attendance and Vacation Management Procedure" to assist unit supervisors in effectively managing employees' diligence and overtime situations through the system, in order to balance employees' physical and mental health and comply with legal regulations.</li> </ul>	<ul style="list-style-type: none"> <li>The Management Department will remind employees and their direct supervisors of their attendance status in real-time to avoid overtime work.</li> </ul>	An attendance report is presented to the supervisor on a regular basis to facilitate manpower and work arrangements.

## • Labor-Management Communication Channels

Good two-way communication is the key to building a harmonious employee relationship. To achieve the purpose of effective communication and problem solving, the Company provides the following channels for employees to put forward suggestions, establish smooth communication channels in a diversified way, and enhance the sense of identity and loyalty of employees.

In addition, by reflecting the Act of Gender Equality in Employment, the Company has established a "Sexual Harassment Prevention, Appeal and Punishment Measures". Employees suffering sexual harassment may have it handled in a confidential manner through the Company's appeal channel to ensure that the complainant is protected; either tangible or intangible sexual harassment behavior is strictly prohibited. There was no incident of workplace sexual harassment at MA-tek in 2022.



## Employee Suggestion Box

MA-tek has set up a family email box and a physical suggestion box, for the Human Resources Department to receive information on employees' suggestions. Regardless of whether the message is sent through the suggestion box or the family email box, if the sender's name is available, the Department Manager will be informed according to the specific content of the message, and the information of the colleague who sent the message will not be disclosed, or a response will be given to the relevant unit for improvement. If the sender's name is not available, the message will be handled separately depending on the content.



## Management Monthly Meeting/Bimonthly Meeting/Employee Conference

Employees can put forward their suggestions and ideas at the Management Monthly Meeting, Bimonthly Meeting or the Employee Conference, communicate with the management level openly and directly, and for the on-site manager to reply. The Chairperson also participates in the Employee Conference from time to time to get an up-close understanding of colleagues' suggestions and ideas, and personally explain the specific salary and benefit system and major policy promotion.



## Newcomer Symposium

Since 2022, the Company has been holding a monthly symposium for newcomers where the Chairman personally interacts with newcomers. Through the exchange of opinions, the labor and management get to know each other's thinking and improve the communication with each other.



## Interview Form for New Employees During the Probation Period -Work Report

Through the Probation Period Report of new employees, new employees can report to their Managers on the situations they encounter during their probation period, so as to facilitate work adjustment and follow-up counseling, and increase the communication channels between employees and the Company.



## Labor-Management Meeting

According to the "Implementation Measures for Labor and Management Meetings", the Company holds a labor and management meeting every three months and convenes temporary meetings when necessary. The meeting topics include labor force statistics, company operation or expansion plans, law and regulation advocacy, welfare guidance, etc. The Company expects to gather employees' ideas and suggestions through the labor management meeting, and provide feedback immediately.



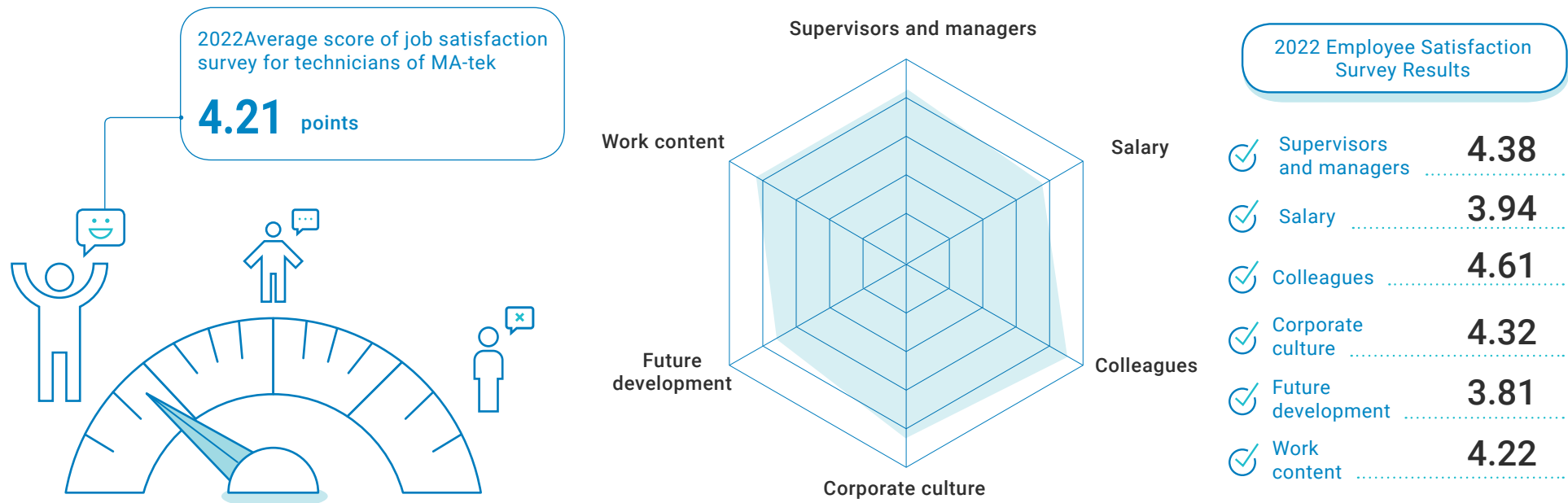
## Welfare Committee Meeting

MA-tek regularly holds welfare committee meetings to collect employees' thoughts and suggestions on welfare issues of the Company, such as employee travel, three-festival gift money and year-end party. The Company also provides answers and feedback on welfare related questions in time.

## • Employee Satisfaction and Engagement Survey

### Employee Satisfaction Survey

MA-tek conducts an annual survey on job satisfaction, which mainly includes six items, namely supervisor management, salary, peer relationship, job content, future development and corporate culture. There are 24 secondary indicators in total. In 2022, the average satisfaction level of employees in all aspects was 4.21 points, an increase from that in 2021, indicating that employees gave high praise to the Company's policies and measures in all aspects. In addition, employees may provide suggestions and feedback to the Company through satisfaction questionnaires, and the Company will review the questionnaire results and improve, hoping to provide a good work environment and thoughtful workplace benefits to all employees.



## Employee dedication survey

In the overall employee satisfaction survey, one of the indicators includes the "Employee Engagement Contribution Survey," which includes value commitment, effort commitment, and retention commitment to understand employees' views on organizational commitment, and paired with the employee satisfaction survey as the reference for human resource measures.

The Company commissioned a third-party (104 Human Resources Bank) for a survey on employee dedication; the survey followed the definitions of Gallup, Utrecht Work Engagement Scale (UWES-9) and Grovo, with different employee dedication levels. The survey questions included topics such as goal setting, helping achieve goals, training and development, workflow, and commitments to the organization. In 2022, MA-tek adopted a six-point scoring scale, with an overall score of 4.42 points for value commitment, 4.29 points for effort commitment, and 4.03 points for retention commitment. According to the survey results, a total of 89% of the Company's employees achieved a "positive and dedicated" level of professionalism.



Recognize the company, be proud of the company

I understand and agree with the vision, business philosophy and medium and long-term goals revealed by the company

I am proud to be part of the company

work hard for the Company and advance bravely

No matter how the external environment changes, I am still willing to work hard and help the company develop

For the company's operational needs, I am willing to cooperate with the Company's arrangements at work or organization

Loyal to the Company and willing to stay for a long time

Even if there are better jobs at other companies, I wouldn't consider leaving my current company

Although I don't agree with some of the company's measures, I will not leave the company because of this

## Parental Leave Measures and Benefits

MA-tek provides basic parental leave as stipulated by laws and regulations. For example, 7 days of prenatal leave is available to employees, allowing pregnant women and their spouses to pass the pregnancy period with peace of mind; this is in compliance with the provisions of the Act of Gender Equality in Employment. In addition, each employee can apply to the Welfare Committee and the Company for a total of NT\$5600 for maternity benefits. Employees who get married can also apply for subsidies and benefits for a total of NT\$8,000. In 2022, the Company had a total of 63 employees entitled to parental leave. Among them, 16 took a leave. The reinstatement rate in 2022 was 92%, and the retention rate was 71%.

Item	Male	Female	Total
Number of people entitled to parental leave without pay in 2022 (A)	29	34	63
Number of people applying for parental leave without pay in 2022 (B)	4	12	16
Number of people to be reinstated from parental leave without pay in 2022 (C)	2	11	13
Number of people reinstated in 2022 (D)	2	10	12

Item	Male	Female	Total
Number of people who were on parental leave without pay in 2021, and worked for a year in 2022 and are still in the positions (E)	1	4	5
Number of people reinstated from parental leave without pay in 2021 (F)	1	6	7
Reinstatement rate in 2022 (D/C)	100%	91%	92%
Retention rate in 2022 (E/F)	100%	67%	71%



## 4.5 Environmental Safety and Health

MA-tek adheres to the spirit of putting people first, believing that employees are the most valuable asset of the Company. It not only values employee health, but also promises to provide employees with a safe working environment and training, reduce risk and hazard factors, and establish a complete and transparent risk communication mechanism. Currently the Company has not yet introduced the occupational safety and health management system. However, we set the goal of improving overall safety and health, actively practice occupational safety and health management items, and strictly comply with regulations and requirements of the Occupational Safety and Health Act. We are committed to establishing a safe and secure working life, providing a safe environment for employees, and maintaining the foundation for long-term stable operation.

### • Promotion of Employee Health

MA-tek conducts employee health checks every year. If there are any issues reported by employees after the health check, a doctor will be arranged to be present for on-site consultation. In addition, the Company implements the "Employee Health Grading for Care and Tracking" mechanism, where the Health Center's nursing manager analyzes and screens the physical examination data of employees. Based on the results, employees are divided into four grades for evaluation of their health risks. In addition to requiring Grade 4 employees who are classified as in serious condition to go to the hospital for further follow-up checks, the Company will issue a health status tracking form to continuously care for Grade 3 employees. In 2022, a total of 581 employees underwent health examinations, a growth of 347 people from 234 in 2021, an increase of over 100%; This demonstrates the Company's commitment to promoting employee physical health.

In response to the physical examination results of all employees in 2022, the Company offered a boxing aerobics class to employees every Wednesday evening since the second half of 2022 when the pandemic situation started to ease, in order to reduce the risk of cardiovascular disease of all employees. In the same year, a health promotion lecture "How Do Out-eaters Choose a Healthy Diet" was also held physical and online simultaneously to remind everyone to pay attention to their daily dietary habits through the lecturer's exciting sharing, in order to help employees eat healthier, and strengthen the concept of employees' self health care.



Boxing aerobics class photos



2022 "How Do Out-eaters Choose a Healthy Diet" health promotion



## • Occupational Safety and Health Organization Committee

MA-tek has an Occupational Safety and Health Organization Committee, with Chairman Hsieh, Yung-Fen serving as the convener. The total number of members of the committee is 16, and the number of employee representatives is 9, accounting for 56.3% of the meeting members. The Committee holds quarterly meetings in accordance with the law to explain the Company's environmental safety and health implementation status and policy promotion.

### 2022 Occupational Safety and Health Organization Committee of MA-tek

Administration Center	Reliability Business Group	Chemical Analysis and Biomedicine Business Group	Material/Failure Analysis Business Group
Supervisors (number of people)	Supervisors (number of people)	Supervisors (number of people)	Supervisors (number of people)
2	1	1	3
Labor representatives (number of people)	Labor representatives (number of people)	Labor representatives (number of people)	Labor representatives (number of people)
1	2	1	5

### 2022 Occupational Safety Management Performance and 2023 Occupational Safety Management Objectives

2022

#### Highlights and Achievements of Occupational Safety Management



1. Promote the participation of in-service and new employees in safety and health training, enhance their awareness of workplace safety hazards. The number of new employees participating was 278, while the number of in-service employees participating was 696.
2. Hold an annual health check which is superior to the requirement prescribed by law, and formulate a cumulative system for annual health check subsidies. The above was completed in 2022, with 581 people participating.
3. Zero work-related injuries, disability injuries, occupational diseases and deaths in 2022.



2023

#### Goals of Occupational Safety Management

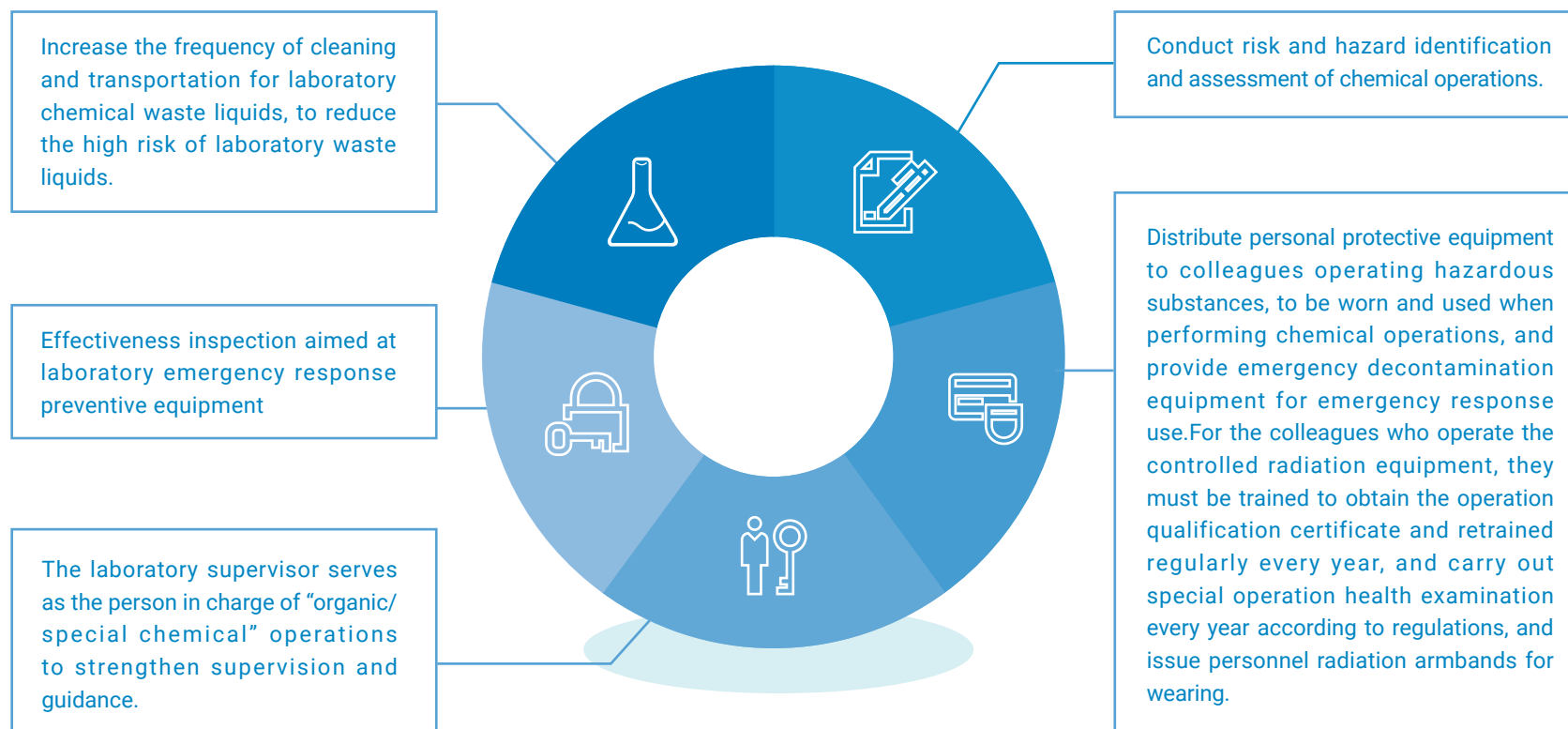


1. Continuously promote courses and publicity on workplace safety and health, fire safety and first-aid.
2. Ensure a safe and healthy work environment and prevent occupational accident and diseases, with zero occupational disaster as the goal.



## • Environmental Hazard Assessment and Improvement Measures

In order to ensure that the Company can effectively identify risks and opportunities related to environmental safety. MA-tek has set up the Environmental Hazard Identification and Assessment Process and the Laboratory Risk Hazard Identification Execution Plan, according to Article 31 of the Enforcement Rules of the Occupational Safety and Health Act to implement the occupational safety and health matters including identification, assessment and control of work environment or work hazards, change management and emergency management, to identify any matters that may affect the public safety of the laboratory or involve the environmental protection issues. MA-tek started to formulate plans in 2020, and completed the standard specification of risk and hazard identification procedures in the first quarter of 2020, including employee work arrangements, potential emergency response, and prevention of past industrial safety and environmental protection issues from recurring.



## Risk and Hazard Identification Implementation Plan

The Implementation Plan is initiated by the Environmental Safety Division, according to the implementation methods of “Plan,” “Do,” “Check” and “Action,” to call the industrial Safety Committee members to explain the implementation of risk assessment. The committee members of each unit select the high risk factors of the unit for evaluation, and the Environmental Safety Division makes recommendations for improvement plans after confirming whether the evaluation method conforms to the actual situation and confirms the improvement results after implementation.

The high risk factors of each unit will be evaluated according to four aspects: “Harm,” “Accident,” “Incident” and “Risk.”

- Harm: Sources with the potential to cause personal injury and health effects.
- Accident: “Accidental Event” or “Event of Loss” means an event resulting in obvious injury, property damage, ill health or death.
- Incident: Deviation from proper procedures or the occurrence of harmful facts due to natural disasters or human intervention, but no quantifiable property losses such as personnel injury or equipment damage, etc.
- Risk: All uncertain effects affecting industrial safety and environmental protection.

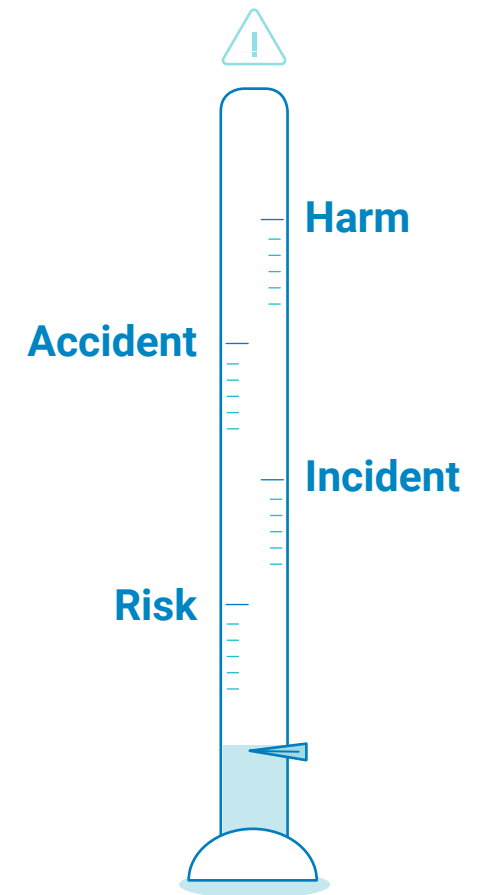
Score calculation

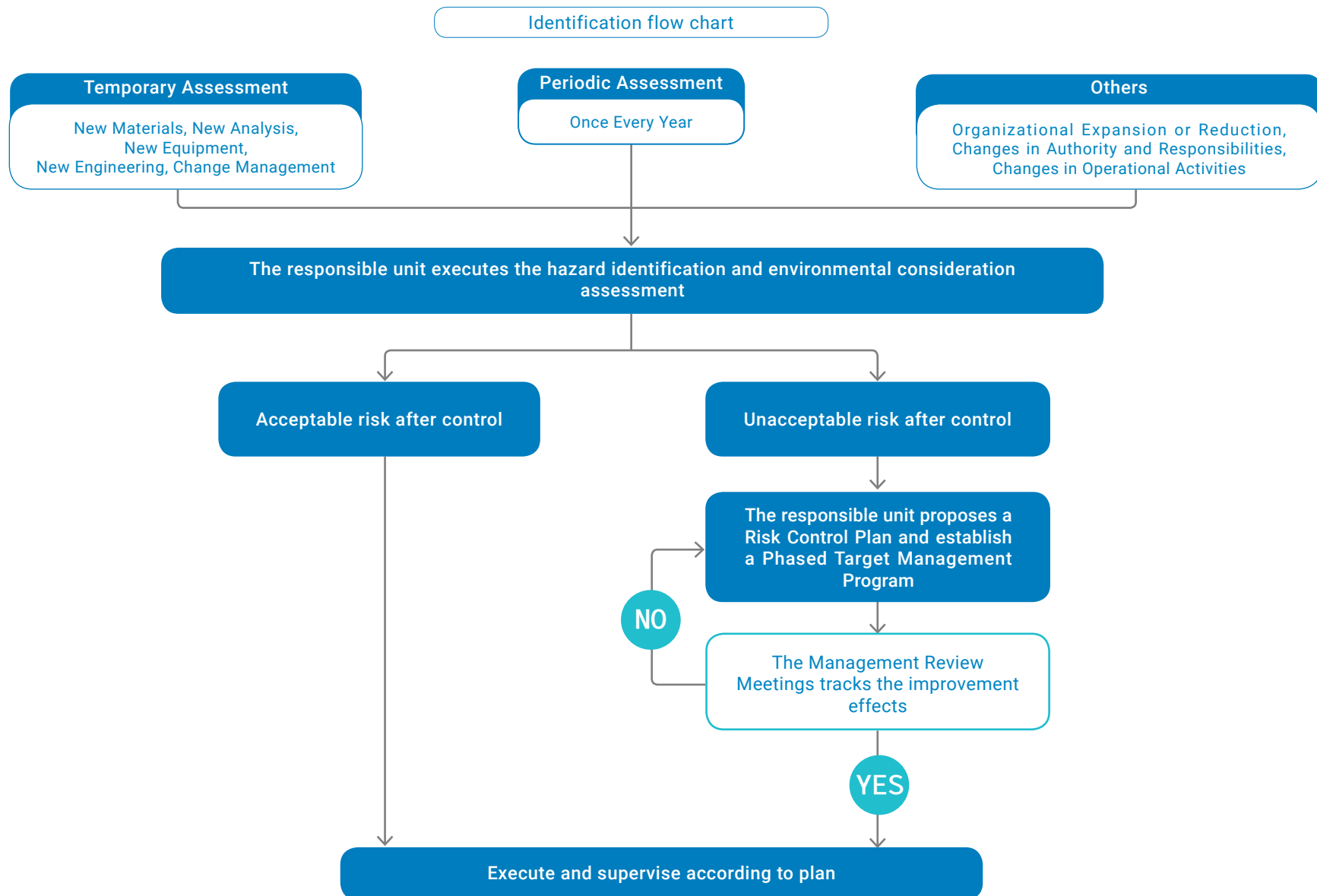
**S**  
Severity

**P**  
Probability of  
occurrence

**C**  
Control  
Effectiveness

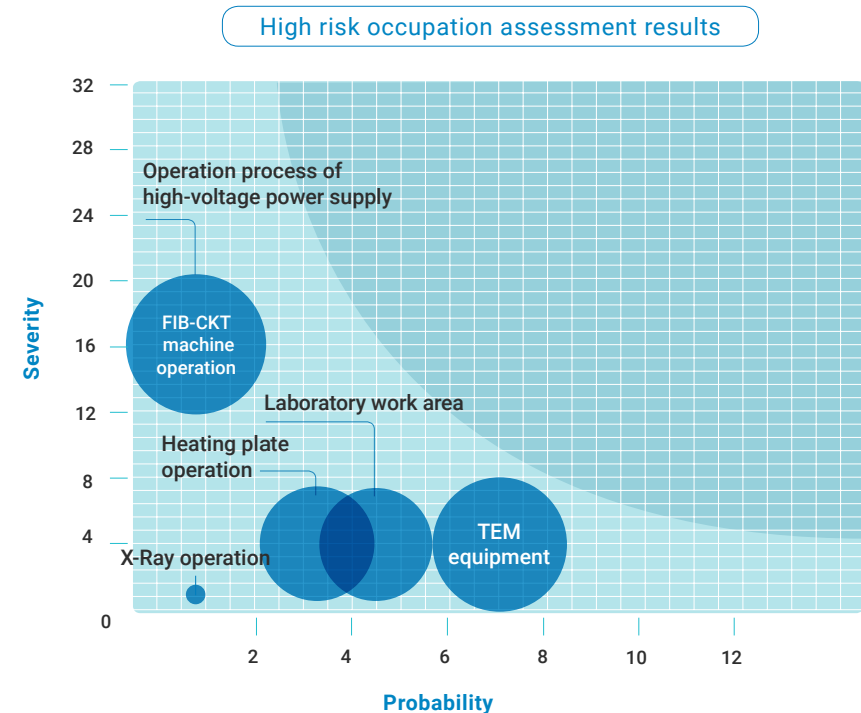
Conduct evaluation for each type of “Hazard Factors” and “Environmental Impacts,” by Severity (S), Probability of occurrence (P), and Control Effectiveness (C).





MA-tek mainly provides services through its high-tech testing and analysis laboratories, and the main high-risk operation in the workplace is the contact with hazardous chemicals. For employees engaged in hazardous material operations, the Company will conduct high-risk hazardous material operation training before employment, and also distribute personal protective equipment, set up emergency response equipment and materials, and regularly hold on-the-job training on hazardous material operations. In 2022, there were no major occupational accidents or abnormalities in the Company's Laboratory.

The 2021 high-risk occupation assessment results were used in 2022. In 2021, MA-tek conducted a high-risk occupational assessment for various laboratory operations, and identified a total of six risks, including "X-Ray operation", "high-voltage power supply operation process", "laboratory work area", "heating plate operation", "FIB-CKT machine operation" and "TEM equipment". According to MA-tek's Risk and Hazard Identification Procedures, the assessment score of each item did not reach the threshold of unacceptance. The responsible unit will carry out continuous supervision, continue to provide radiation exposure measurement and other related equipment, and complete personnel training and obtain operation qualification certificates according to law. The Occupational Safety and Health Organization Committee also holds quarterly meetings for review and improvement to assist the staff in effectively monitoring the operational environment safety.



- Unacceptable level of risk (>64 points)
- Acceptable level of risk (<64 points)
- Risk level

In addition, MA-tek implements fixed monitoring of employees' operation environment every six months, and the environmental monitoring results for the entire year of 2022 met the standards.

MA-tek did not have any occupational injury incidents in 2022. The details are as follows.

Occupational Injury Statistics in 2021	Employees			Interns			Contractors		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total Working Hours	873,613.0	596,071.5	1,469,684.5	0.0	0.0	0.0	0.0	9,462.0	9,462.0
Number of deaths caused by occupational injuries	0	0	0	0	0	0	0	0	0
Number of serious occupational injuries (excluding deaths)	0	0	0	0	0	0	0	0	0
Number of recordable occupational injuries	0	0	0	0	0	0	0	0	0
Ratio of deaths caused by occupational injuries	0%	0%	0%	0%	0%	0%	0%	0%	0%
Ratio of serious occupational injuries (excluding deaths)	0%	0%	0%	0%	0%	0%	0%	0%	0%
Ratio of recordable occupational injuries	0%	0%	0%	0%	0%	0%	0%	0%	0%

Note: 1. Because the contractor's information for 2022 only includes the cleaning personnel of each laboratory, the other information of contractors is not included.

2. Ratio of deaths caused by occupational injuries = (Number of deaths caused by occupational injuries / Total working hours) \* 200,000

3. Ratio of serious occupational injuries = (Number of serious occupational injuries / Total working hours) \* 200,000

4. Ratio of recordable occupational injuries = (Number of recordable occupational injuries / Total working hours) \* 200,000

## • Environmental Safety and Health Education and Training

The Company emphasizes the safety of the workplace, actively promotes occupational safety and prevents work accident. For employees who operate radiation equipment on the control list, they are also required to receive training to obtain operation qualification certificates and receive annual retraining to reduce the occurrence of work safety accidents.

### 2022 Environmental Safety and Health Education and Training

Training Program	Number of People	Total training hours (single training hours*single training number of people)
Occupational safety and health training	278	1,112
Hazardous substance training	214	642
Initial training for radiation operators	7	126
Retraining for radiation operators	43	129
Initial training for Class A business supervisors	2	84
Retraining for Class A business supervisors	1	6
Training for professional emergency personnel on toxicity and concerned chemical substances	1	8
Retraining for organic solvent operation supervisor	5	30
Refreshment training for fire prevention management personnel	5	30
Retraining for first-aid personnel	8	72
Initial training for first-aid personnel	7	112
Initial training for specific chemical business supervisors	1	42
Retraining for specific chemical operation supervisors	3	18
In-job retraining for occupational safety and health management personnel	1	12
Occupational safety and health In-job training	696	2,088
Total	1,272	4,511



## • Work Field Optimization

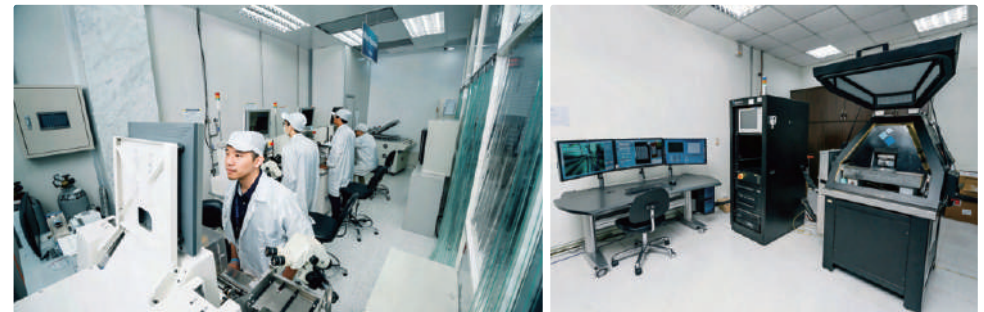
MA-tek understands that a good work environment can drive better work outcomes, and is committed to providing employees with a comfortable, clean and professional environment to allow everyone to maintain a happy mood at work. The Company also hopes to achieve a happy workplace with low absenteeism and high work quality through this virtuous cycle.



Hall



Employee Rest Area



Laboratory Environment



In March 2020, MA-tek employed one resident professional nurse according to the labor health protection regulations, and established the Health Center to provide health education and care for employees, assist in the analysis of physical health data, and help employees get familiar with their own health conditions.



### • Babycare Measures and Benefits









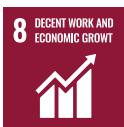
To ensure the overall work safety of employees, in 2022 the Company invested NT\$2,313,210 in occupational safety and health expenditure under the "employee health" category, and NT\$1,001,480 under the "occupational safety" category, totaling NT\$3,314,690, including items such as employee health management, expenditure on healthcare equipment and materials, occupational safety and health training, pandemic prevention materials, as well as environmental safety maintenance equipment and safety inspections.

Type (safety/health)	Item	Amount (NT\$)
Health	2022 employee physical examination fee	1,510,350
Health	On-site physician interview fees	79,000
Health	Expenses for medical equipment and materials for national health insurance	108,000
Health	Purchase of screening agents for pandemic prevention	585,950
Health	Pandemic prevention materials	29,910
Safety	Occupational safety and health training fees	143,780
Safety	Operation environment measurement cost	361,944
Safety	Safety inspection of detection equipment	198,579
Safety	Safety protection expenditure	167,154
Safety	Fire safety inspection	130,023

## 5 Public Welfare of the Industry-Academia Connection

### 5.1 Social Participation Strategy Themes

MA-tek has the commitment to sustainable development and common social prosperity at every level of its operation, and spares no effort in its sustainable operation. In 2015, the United Nations announced the “2030 Sustainable Development Goals” (SDGs), and the Company expects to keep up with the three focus issues of environmental protection, society and economy proposed by SDGs. At present, the Company’s social participation strategy is two-fold, with the goal of becoming a “valuable equipment partner of universities” and a “common prosperity partner of the society”, with the aim of participating in social development through the Company’s own professional technology and equipment.

	 Target of Assistance	 Method of Assistance	 Social Impact
<b>Precision Analytical Instruments Partner of the University</b>   	<ul style="list-style-type: none"> <li>Professors, students, and other researchers in colleges and universities.</li> </ul>	<ul style="list-style-type: none"> <li>Provide academic and research units for research and development at the cost price.</li> <li>Seeking for future research projects, providing R&amp;D funding and high-end instrumental analysis services.</li> </ul>	<ul style="list-style-type: none"> <li>Industry-Academia Cooperation.</li> <li>Cultivate Industrial Talent.</li> <li>Enhance the influence of the Company’s brand in the industry.</li> </ul>
<b>Common Prosperity Partners of Society</b>     	<ul style="list-style-type: none"> <li>Disadvantaged Groups.</li> <li>Disadvantaged Students.</li> <li>People with Disabilities.</li> <li>Farmers.</li> <li>Arts and Culture Workers.</li> </ul>	<ul style="list-style-type: none"> <li>Provided financial assistance to schools to purchase remote teaching equipment.</li> <li>Continue to invest in Blue Sky Home Project.</li> <li>Support Campus Activities.</li> <li>Provide employment opportunities for disadvantaged groups.</li> <li>Support Taiwan’s Agricultural Products.</li> </ul>	<ul style="list-style-type: none"> <li>Improve the Education and Living Standards of Disadvantaged Groups.</li> <li>Eliminate the Gap in Education between Urban and Rural Areas.</li> <li>Realize the Self-worth of Disadvantaged Groups.</li> <li>Support Taiwanese fruits and improve the agricultural market.</li> </ul>

## 5.2 Precision Analytical Instruments Partner of the University

### • Industry-Academia Cooperation

MA-tek is committed to promoting the application of material analysis in various fields of research and development, manufacturing process, and quality control. Since January 2008, the Company has continuously invested in advanced analysis equipment, and gradually expanded the construction of laboratories for fault analysis and reliability testing. At present, MA-tek has a leading position in the world in material analysis laboratories and electronic and electrical machinery laboratories, far surpassing those of major universities and research institutions.

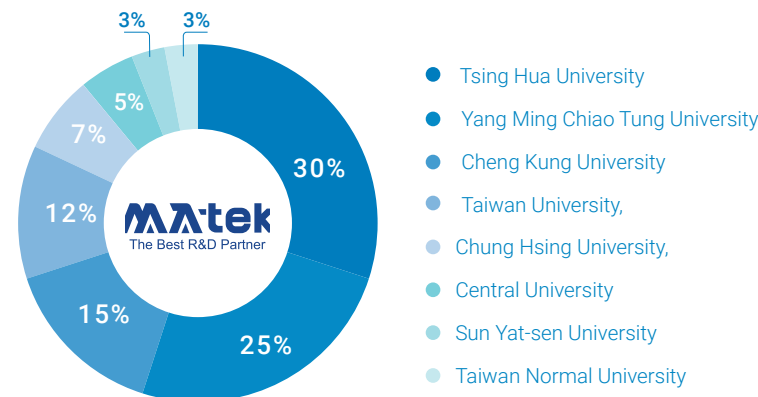
Since MA-tek's establishment, statistics show that hundreds of professors and graduate students have used MA-tek's laboratory to conduct research and development, letting academic researchers enjoy the most advanced electronic products, the latest materials and the most comprehensive R&D processes. By integrating business with the research resources from academia and cooperating to promote basic and applied research, a win-win situation for industry and academia is jointly created. In addition, MA-tek has from time to time donated second-hand instruments to institutions and academic units in need to expand our own industrial influence, establish industry benchmarks, and make our brand more prestigious and competitive in industrial research and development.

MA-tek has been sparing no effort in contributing to academic research units. In 2021, we further openly invited outstanding scholars to participate in research and development, including the joint participation of eight universities, namely National Taiwan University, National Taiwan Normal University, National Tsing Hua University, National Yang Ming Chiao Tung University, National Central University, National Chung Hsing University, National Cheng Kung University and National Sun Yat-sen University. MA-tek provided high-end analytical instrument services, and expects to invest about NTD 20 million every year; with the development of high-tech products and manufacturing, packaging, testing and systems as the main themes, and semiconductors, optoelectronic materials, manufacturing and packaging and other related fields as the priority, MA-tek will lead innovative talents and technology, not only strengthening and deepening the core of MA-tek's technology, but also promoting industrial upgrading.

The results presentation of the Company's industry-academia cooperation plan for 2021 was grandly held at the Sidao Headquarters of MA-tek on September 6, 2022, and achieved a great success. Media reporters, industry VIPs, and professors implementing the 2021 industry-academia cooperation plan were invited to participate in the grand event, with nearly 100 attendees. VIPs from the industry and academia gathered together to get to know each other, exchanged ideas and discussed with each other to search for industrial application opportunities for the professors' research results of the past year's industry-academia cooperation.



2021 Industry-Academia Cooperation Achievement Presentation Conference



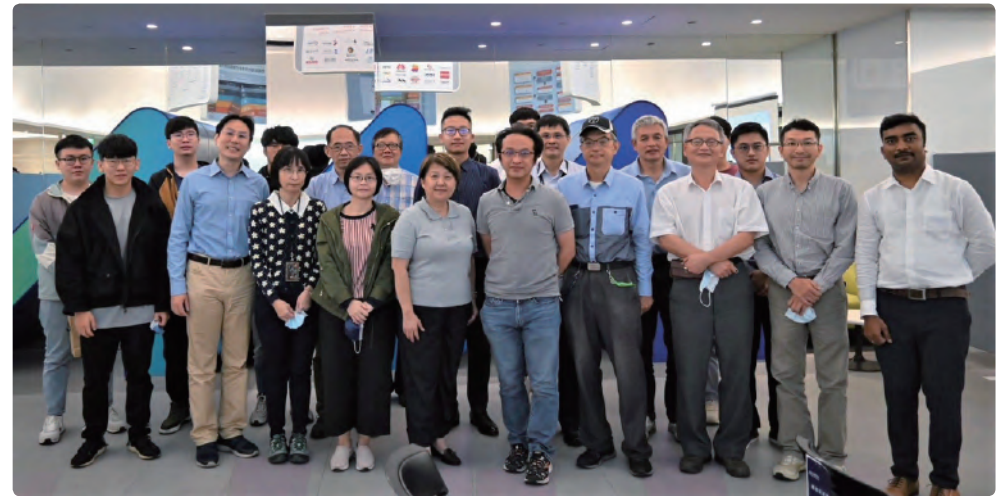
Proportion of eight schools participation in the 2022 industry-university cooperation plan of MA-tek



Results of the 2022 Industry-Academia Cooperation Program of MA-tek

Starting from May 3, 2022, the Company publicly solicited industry-academia cooperation plans for the year 2022, and up to the deadline of June 15, tens of submissions were collected, and twenty research plans were finally approved and provided with research subsidies. For the projects that have not been selected, the Company also offered discounted prices for learning and research, with the expectation of assisting the academic research community's cutting-edge research projects completer and more diverse through the support of research funding and discounted prices. The initial communication meeting of the second industry-academia cooperation plan in 2022 was also held on October 25. The President of MA·tek introduced the current development status of the Company, as well as the original intention of establishing this industry-academia cooperation plan and expectations to allow the guests to have a deeper understanding of how to use the Company's strong analytical service capabilities to quickly achieve their research goals.

On November 3, 2022, a professor from the Materials Department of United University led students to visit the Company. Through visiting the environment, equipment and on-site communication and discussion in the laboratory, students were able to better understand the practical operation of the enterprise and the correct concept for future career development. The activity strengthened the industry-academia link, and promoted the integration of learning and application.



Initial Exchange Meeting of MA·tek's Second Industry-academia Cooperation Plan In 2022



Enterprise Visit to the Materials Department of United University

### 5.3 Common Prosperity Partners of Society

#### Four focuses of common social prosperity of MA-tek

##### Care for disadvantaged groups

- Provided employment opportunities for disadvantaged groups.

##### Charity donation

- Christmas charity gift donation event
- Love donation.
- Book donation by customers.



##### Local support

- Purchased local mooncake gift boxes.
- Adopted orange trees and handled the early-spring orange picking activity.

##### Support of diversified education.

- Continued the handling of the Blue Sky Home Program.
- Sponsored the Materials School Knowledge Competition and the Taiwan Material Science Microstructural Image Aesthetics Competition.
- Sponsored the EE Awards 2022 Asia Gold Awards Annual Event - Green Creativity Challenge.
- Supported Cheng Kung University's offering of general education courses.



## • Charity donation

### Christmas charity gift donation event, love donation and book donation by customers.

Since 2017, MA-tek has been led by its Chairman Hsieh, Yung-Fen to join donation activities except in 2022 due to the pandemic situation. The Company will continue to pay attention to the long-term cooperative partner of Love for Life Culture and Education Foundation to the ranks of charity donation when the donation activities are re-activated.

In 2022, Li, Song-Shan, Chief Financial Officer of MA-tek, with the intention of giving back to his alma mater and cultivating students, donated NT\$300,000 to National Chung Cheng University and his Department of Finance in February and September 2022, respectively, which shows his gratitude to his alma mater. In addition to providing substantive funding and feedback to campus, MA-tek sponsored the Taiwan Film Technology Association with NT\$22,000 to organize the 2022 Taiwan Film Technology Association's Annual Meeting and the National Science Council's special-project research result presentation to support through actions the research on thin film technologies in fields such as nanometers, optoelectronics, energy, biomedicine, plasma and machinery. In addition, to quickly popularize the research on materials related knowledge, MA-tek spent NT\$58,800 in April 2022 to purchase 70 books on material analysis and 10 books on the principle of X ray diffraction and material analysis from the Materials Society, and donated the books to the Company's excellent customers.



Letter of gratitude from the Chief Financial Officer of MA-tek for donation to National Chung Cheng University and the Department of Finance



Letter of gratitude from the Taiwan Film Coating Technology Association



Books purchased by MA-tek

- Support of diversified education

### Blue Sky Home Program

In 2020, MA-tek and the Office of Deep Cultivation and Support of the Disadvantaged of Tsinghua University jointly established a work-study fund and launched the "Blue Sky Homeland Project". In addition to addressing the significant changes that teenagers face in their families, as well as issues such as the rebellious period, academic pressure and friendship, as of December 31, 2022, MA-tek sponsored NT\$607,332 as the work-study fund for counselors and related expenses. Currently, eight Tsinghua students are serving as counselors and participating in this Blue Sky Homeland Project. In 2022, due to factors such as the outbreak of the pandemic and contraction by teachers and students, and the self study by students during the interim exams, the number of class suspensions was relatively high; the total teaching hours after statistics were 282 hours.



Blue Sky Home Program



## Competition Activities of the Chinese Society of Materials Science

MA-tek strongly sponsored the 2022 annual meeting of the Chinese Society for Materials Science, set up a booth at the venue of National United University to participate in the exhibition, and provided substantial financial support for the University's two international competitions, namely the "2022 Material Class Knowledge Contest" and the "2022 Taiwan Material Science Microstructure Image Aesthetics Contest". The Director of Technology Research and Development Center of MA-tek personally presented awards to outstanding students to praise them for their outstanding performance in the contests.



Director of MA-tek's R&D Center personally presents the awards

## EE Awards 2022 Asia Gold Awards Annual Event - Green Creativity Challenge

In 2022, MA-tek was invited by the professional media EE Times and EDN in the field of electronic engineering to participate in the annual grand gathering of the Asian Gold Award of the EE Awards 2022 held in Taipei on December 8, 2022, which also held the first green creativity challenge. In order to encourage more engineering talents to invest in green design, MA-tek's substantively participated in the selection and sponsored NT\$30,000 to select high-quality works, to which the Director of MA-tek R&D Center personally presented the "Enterprise Special Award" in the hope to work together with outstanding engineering talents at home and abroad to promote the green spirit and achieve the green commitment.



Director of MA-tek's R&D Division presents the Special Enterprise Award of the 2022 Green Creativity Challenge

## Offering of Cheng Kung University's General Education Courses

In order to guide students to explore career directions and improve their personal planning, MA-tek sponsored Cheng Kung University to open the school-wide general education course "Career Planning - Elite Forum" in 2022 from August 1, 2022 to July 31, 2023, with a total investment of NT\$800,000, demonstrating the Company's efforts in campus education.

with a total  
investment of  
NT\$800,000



Letter of gratitude from Cheng Kung University for course offering



## • Caring for Disadvantaged Groups

MA-tek believes that helping visually impaired people rebuild their confidence and dignity is the primary topic that should be paid attention to. Therefore, it uses physically and mentally challenged people and employs visually impaired people to provide massage services, providing more opportunities for disadvantaged groups to integrate into the social system, so as to realize social value and improve their self-affirmation. At the same time, it also provides the Company's employees with a way to relax and stimulate their spirit through massage services, so as to improve work efficiency.



MA-tek hires visually impaired people to provide massage service

## • Local Support

### Procurement from Small Farmers and Orange Tree Adoption

In 2022, MA-tek purchased 780 custom-made gift boxes of Nantou Meinong mooncakes from the "2021 Social Enterprise" (Terra Treasures Co., Ltd.) and distributed them to the Company's excellent customers, with a total spending of NT\$456,300. Also in 2022, the Company adopted four orange trees in Zhongju Garden, Emei Township, Hsinchu County at a cost of NT\$22,000, with an annual output of about 520 kg of oranges. In the spring harvest season, the Company invited employees to participate in the spring walk activity in the orange tree land to thank employees for their hard work in the year, and hoped that the employees could move forward together with the Company.



MA-tek's spring orange-picking activity



## 6 Green and Sustainable Operation

### 6.1 Climate Change and Adaption

In view of the continuous intensification of climate change, which has led to heavy rains or an increasing frequency of water scarcity in Taiwan, which in the future may indirectly affect the Company's operations, MA-tek continuously pays attention to the impact of climate change on the environment and manages common climate risks to ensure that the impact of climate change on the Company's operations is minimized. In addition to identifying and managing climate-related risks, the Company also actively identifies opportunities brought by climate change from the perspective of sustainable development, so as to continue growing in the wave of sustainability.

- **Climate Change Management**

To implement climate wind risk management, MA-tek has established an enterprise sustainability promotion group, which is divided into four groups: "Corporate Governance", "Customer Relations and Technology Development", "Environmental Sustainability", and "Employee Care and Social Participation". From different perspectives, the Company developed sustainability strategies and operations covering governance, environment and society (ESG) aspects to review and manage climate related risks, and actively explore climate related opportunities. In addition, the Company actively promotes the introduction of the Task Force on Climate related Financial Disclosures (TCFD) system, and plans to disclose the Company's response to climate change through the four core TCFD elements of "governance", "strategy", "risk management" and "metrics and targets". Facing the transformation risks, physical risks and opportunities brought about by climate change, MA-tek will deploy and respond in advance to maintain the competitiveness of the enterprise.

**TCFD** TASK FORCE ON  
CLIMATE-RELATED  
FINANCIAL  
DISCLOSURES



## • Disclosure Structure and Actions of MA-tek's TCFD Indicators

Climate change is one of the most severe issues in modern society, and the Company examines climate risks to ensure the safety of employees and property. MA-tek refers to the TCFD issued by the Financial Stability Board (FSB), and checks the four elements of the report framework to assess the climate-related risks and opportunities currently faced by the Company.



### Governance

- The Company has established an Enterprise Sustainability Promotion Group, which includes an Environmental Sustainability Group to manage climate related risks and opportunities, while actively promoting sustainable development.
- The board of directors reviews the operational situation of the Enterprise Sustainability Promotion Group every year, and includes it in the agenda of the board meeting for supervision before the formal release of the sustainability report.



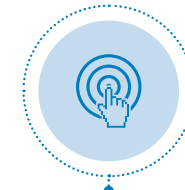
### Strategy

- According to the Company's climate related risk and opportunity methodology, the short term is defined as within one year, the medium term is one to three years, and the long term is more than three years. According to the identification results, there are currently no short-term risks. Medium-term risks mainly come from policy and regulatory risks and technical risks, while extreme weather events, reputation risks, market risks and long-term climate change risks are identified as long-term risks. The Company will analyze the impact and contribution to operations based on the TCFD framework, and develop response strategies based on the short, medium, and long-term assessment results of the possible occurrence period of climate-related risks and opportunities.



### Risk Management

- The Enterprise Sustainability Promotion Group considers industry characteristics, analyzes industry categories and related research, and consults with external consultants to systematically identify potential climate risks of the Company.
- The specific methods include screening climate issues by gathering the research data of the industry, international agency reports, relevant regulations, interviews with department heads responsible, and collection of climate related data from various departments based on the framework of TCFD, and using questionnaire analysis and matrix analysis to determine the level of risk value and identify climate related risks based on the degree of financial or strategic impact and frequency of occurrence.



### Metrics and Targets

- The Company expects to obtain ISO 14064 organizational greenhouse gas inventory certification in 2025, complete the first phase of greenhouse gas inventory (Categories I and II), disclose emission standards, and is currently in negotiations with cooperating consulting companies. The short-term goal is to establish a cross-departmental greenhouse gas inventory team to improve inventory efficiency.
- In the work environment, traditional light tubes have been gradually phased out and replaced with LED energy-saving light tubes. Currently, the Company's laboratories in Taiwan have replaced traditional three wavelength light tubes with LED energy-saving light tubes since 2022. The replacement rate has reached 68% in 2022, which translates to one year's energy savings of 20,280W. It is expected that the replacement will continue in the future, with the goal of full replacement by LED energy-saving light tubes.

## • Risks and Opportunities of Climate Change

MA-tek has established a management process for identifying climate-related risks and opportunities, and came up with a list of climate-related risks and opportunities after identification and analysis to identify the impact of each risk and opportunity on the Company, and proposed risk mitigation and countermeasures for implementation.

### TCFD Risk and Opportunity Identification Process of MA-tek

#### 1 Interviews and research on industrial climate change

- Collect and organize climate-related risks and opportunities identified by the industry in the past.
- Through interviews with department heads, collect relevant information to gain a preliminary understanding of the current situation of various departments of the Company in their addressing of climate change.
- Consolidate the risks and opportunities that may affect operations, and summarize them into 6 material climate-related risks and 5 material opportunity issues based on their relevant nature.

#### 2 Design of Materiality Assessment Questionnaire

- Design a climate-related risk and opportunity materiality assessment questionnaire that conforms to the responsibilities of each unit's positions.
- The 2022 questionnaire includes a total of 19 climate-related risks and 7 opportunity questions, which are grouped into 6 risk issues and 5 opportunity issues.

#### 3 Questionnaire Distribution and Filling out

- The questionnaire was distributed to and filled out by various departments related to climate change issues, and a total of 11 questionnaires were collected in 2022 as the basis for subsequent analysis and identification.

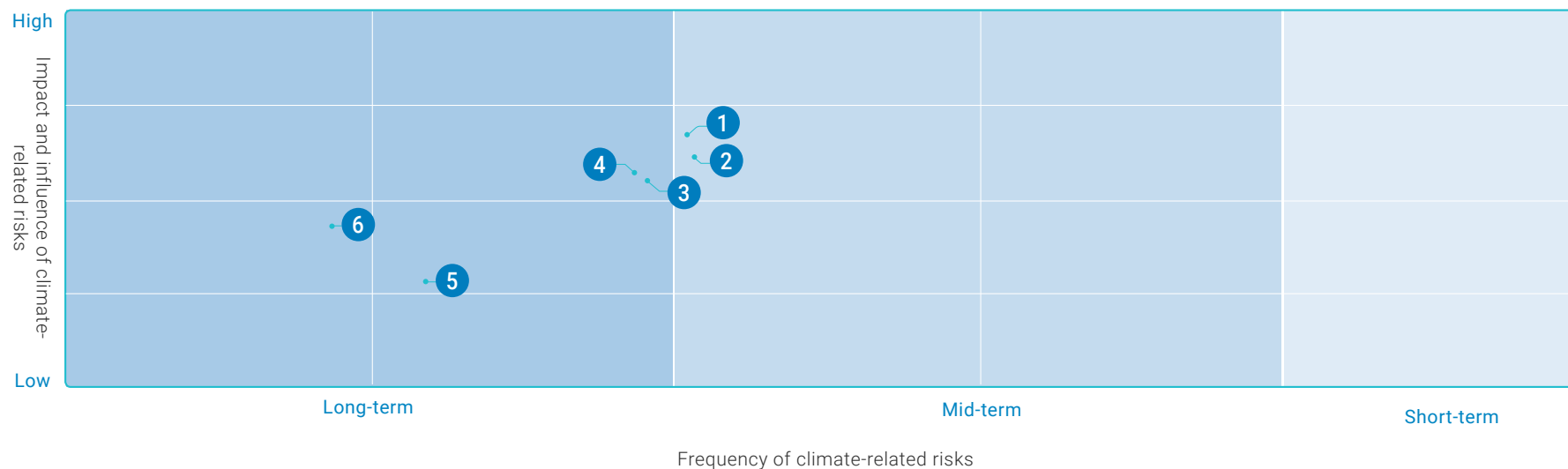
#### 4 Questionnaire Analysis and Identification of Issues

- Based on the impact and effects of each event, a comprehensive assessment of material climate-related risks and opportunities is conducted, and the possible occurrence period is estimated and analyzed and ranked.
- Based on the analysis results, the Company further develops risk response strategies and mitigation measures for each risk issue.

The Company categorizes six climate-related risk issues based on potential operational risks and their relevant nature, namely market risk, reputation risk, technology risk, policy and regulatory risk, extreme weather event, and long-term climate change risk. At the same time, risk events are ranked based on the duration and impact of climate change risks to assess high-risk climate change risks.

## Climate-related Risk Matrix of MA-tek

According to the internal questionnaire and interviews with department heads, the climate-related risks identified by the Company currently only include mid-term and long-term risks.



Note: Mid-term risk: happening in 1~3 years / Long-term risk: happening in more than 3 years

Physical risk	
Risk ranking	Risk item
3	Strengthened extreme weather events
6	Long-term climate change risk

Transition risk			
Risk ranking	Risk item	Risk ranking	Risk item
1	Policy and regulatory risk	4	Reputation risk
2	Technical risk	5	Market risk

Physical risk

Risk item	Impact on the Company's operation	Possible financial impact	Corresponding action
<b>Strengthened extreme weather events</b>	<p><b>Caused by natural disasters</b></p> <ul style="list-style-type: none"> <li>The Company's operating buildings and laboratory equipment suffers a damage.</li> <li>Company employees suffer from injuries during confirmed natural disaster losses during commuting and work in the workplace.</li> <li>The import transportation cost of laboratory equipment is increased, or even a short of supply.</li> <li>The Company's express service transportation cost increases during delivery, even making it impossible to deliver immediately.</li> </ul>	<ul style="list-style-type: none"> <li><b>Damage to operating buildings and laboratory equipment:</b> The repair cost increases, and there is even a need to assess whether there is asset impairment.</li> <li><b>Work and class suspension:</b> Work suspension results in a cessation of operations, resulting in a decrease in the Company's revenue.</li> <li><b>Inability to complete customer orders on time:</b> The climate change impacts the operation of laboratory equipment, personnel work and express service delivery, and delays customer orders, resulting in a decrease in the Company's revenue and even potential damage to its reputation.</li> </ul>	<ul style="list-style-type: none"> <li>Comply with the disaster response process of Hsinchu Science Park.</li> <li>Purchase insurance for the Company's own assets to transfer risks and compensate losses.</li> <li>Increase the scheduling capacity of laboratories in different regions to ensure production capacity.</li> <li><b>Supplier Management:</b> <ol style="list-style-type: none"> <li>Conduct supplier risk assessment to reduce or avoid purchasing from high-risk areas.</li> <li>Establish a second supplier to diversify the risk of procurement from one single supplier.</li> </ol> </li> </ul>
<b>Long-term climate change risk</b>	<ul style="list-style-type: none"> <li>Fire.</li> <li>Extreme drought.</li> <li>Rising sea level which cause flooding.</li> <li>Lack of water resources.</li> <li>Abnormally high temperature.</li> </ul>	<ul style="list-style-type: none"> <li><b>Asset impairment:</b> <ol style="list-style-type: none"> <li>Fires or flooding causes damage to operating buildings, laboratories or transportation equipment.</li> </ol> </li> <li><b>Business interruption:</b> <ol style="list-style-type: none"> <li>Droughts lead to a lack of water resources, and laboratory research and development will be disrupted due to a lack of distilled water.</li> <li>There will be an increased rate of infectious diseases which affects employee health.</li> </ol> </li> <li><b>Increase in operating costs:</b> <ol style="list-style-type: none"> <li>Fires or droughts cause difficulties in obtaining water resources.</li> <li>Extreme temperature changes increase the number of high-temperature days, leading to an increase in electricity and water consumption for air conditioning.</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li><b>Water resource management</b> <ol style="list-style-type: none"> <li>Sign contracts with water tanker operators and private water sources to make up for water shortages.</li> <li>Continue to pay attention to and supervise the government to strengthen the trans-regional water resource dispatching capacity.</li> <li>The leased factory buildings are all equipped with large water reservoirs, which can supply water for about 3~10 days.</li> </ol> </li> <li>Purchase insurance for the Company's own assets to transfer risks and compensate losses.</li> <li>Implement energy-saving measures for air conditioning, and reduce the temperature of buildings.</li> </ul>

Transition risk

Risk item	Impact on the Company's operation	Possible financial impact	Corresponding action
<b>Policy and regulatory risk</b>	<ul style="list-style-type: none"> <li>Power restriction or outage by the government without a warning.</li> <li>Stricter greenhouse gas reduction requirements, and energy saving policies or regulations.</li> <li>Stricter policies and regulations related to carbon prices and carbon tax collection or reduction.</li> <li>Stricter policies and regulations on waste recycling, wastewater discharge, and soil and groundwater pollution detection.</li> <li>Stricter policies and regulations on renewable energy.</li> </ul>	<ul style="list-style-type: none"> <li><b>Increase in operating costs:</b> <ol style="list-style-type: none"> <li>Power rationing or shutdown without warning may make the R&amp;D center and laboratories unable to operate normally, and additional costs are required to purchase sufficient electricity from emergency power suppliers.</li> <li>Policies or laws and regulations related to waste recycling, wastewater discharge, soil and groundwater pollution, energy conservation and carbon reduction are becoming stricter, which may lead to increased operating costs in order to meet the requirements.</li> <li>Collection of carbon fees/taxes increases operating costs.</li> </ol> </li> <li><b>Loss of customers:</b> Irregular requests for emission control may cause the Company to stop working, which may lead to scheduling delays, loss of customers, and a decrease in operating income.</li> </ul>	<ul style="list-style-type: none"> <li><b>Energy resource management:</b> <ol style="list-style-type: none"> <li>Important equipment in the laboratory is equipped with a UPS continuous power system to prevent brief power outages.</li> <li>When electricity is restricted, rent generator equipment as emergency power supply.</li> <li>Strengthen the communication of employee energy-saving plans.</li> </ol> </li> <li><b>Replacement of energy conservation and carbon reduction equipment:</b> <ol style="list-style-type: none"> <li>The lights in the employee work environment is gradually phased out and replaced with LED energy-saving lighting fixtures. Currently, the replacement rate of laboratories in Taiwan has reached 68%, and it is expected to be fully replaced in the future.</li> <li>Assessment of replacing office vehicles with electric vehicles.</li> </ol> </li> <li><b>Entrust a legitimate waste disposal vendor and conduct regular audits to ensure that the waste disposal flow meets legal requirements.</b></li> <li><b>Regularly inspect and measure polluted water to ensure compliance with regulatory requirements for discharge standards.</b></li> </ul>

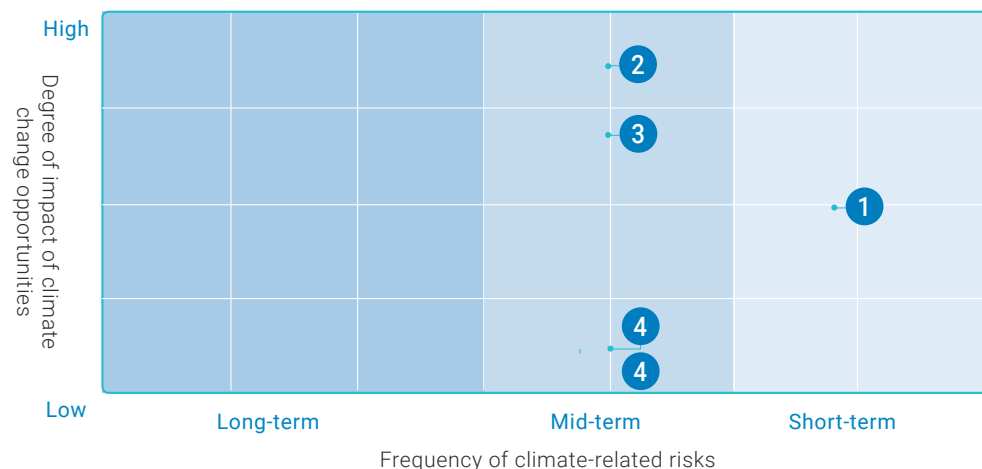


Risk item	Impact on the Company's operation	Possible financial impact	Corresponding action
Technical risk	<ul style="list-style-type: none"> <li>• Need to invest in the development of low-carbon services and technologies.</li> <li>• Climate change and the rise in global fuel and raw material prices have led to a need for the Company to purchase new energy-saving equipment or increase investment costs in research and development, resulting in additional costs.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Increased operating costs:</b> Purchasing low-carbon equipment or developing low-carbon products may increase costs.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Be committed to developing higher-order and lower energy consumption analysis and testing services.</b></li> </ul>
Reputation risk	<ul style="list-style-type: none"> <li>• Stakeholders (such as government agencies, corporate clients, etc.) require the announcement on all carbon inventory/footprint information and declare reductions.</li> <li>• MA-tek has not actively responded to climate change issues.</li> <li>• Customers and the general public recognize MA-tek as a non-environment friendly company.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Loss of customers:</b> Damage to company image and reputation, resulting in a decrease in the Company's revenue.</li> <li>• <b>Cannot attract outstanding talents:</b> The Company's image is damaged, making high-tech talents unwilling to join.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Actively take concrete actions to comply with policies and legal norms, or climate related international goals.</b></li> <li>• <b>Strengthen sustainability related training, and enhance employees' awareness of climate change and environmental protection.</b></li> <li>• <b>Issue a sustainability report to reveal the current achievements of the Company's sustainable development affairs.</b></li> </ul>
Market risk	<ul style="list-style-type: none"> <li>• The increasing awareness of environmental sustainability in the society has raised customer demand for low-carbon analysis technology.</li> <li>• The Company's existing technology is replaced with emerging technologies or industries.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Increased operating costs:</b> The development of new low-carbon analysis technologies will increase costs.</li> <li>• <b>Loss of customers:</b> The revenue will decline and the profit will be reduced.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Continue developing higher-order and lower energy consumption analysis and testing technologies.</b></li> <li>• <b>Continuously research the latest market trends.</b></li> <li>• <b>Evaluate and plan to purchase green electricity.</b></li> </ul>



The five major possible climate change opportunities are identified as the development of new services and technologies, supply chain stability, promotion of low-carbon green operation, renewable energy plan and carbon emission trading market, and enterprise reputation.

**Climate Change Opportunity Matrix of MA·tek**



Note: Short-term risk: happening in 1 year / Mid-term risk: happening in 1~3 years / Long-term risk: happening in more than 3 years

Opportunities	
Opportunity ranking	Opportunity item
1	New services and technology development.
2	Supply chain stability
3	Promotion of low-carbon and green operations.
4	Renewable energy plan and carbon emission trading market.
4	Enterprise reputation.

#### Opportunity item and explanation

##### New services and technology development

- In view of the change of market trend, the research and development of low-carbon and efficient power saving technology may make the Company more competitive and increase customer orders, thus improving the Company's profit.
- Research and develop higher-order, low-carbon analysis and testing services will not only increase the opportunities for MA·tek to enter new markets, but also help customers grasp new market opportunities through new services.

##### Supply chain stability

- Implement climate risk identification and regularly audit and coach high-risk suppliers to ensure effective risk control, reduce the risk of chain disruptions caused by future climate change risks faced by suppliers, and improve the stability of the supply chain.
- Develop supplier code of conduct, implement practical assessment mechanisms and guide suppliers in their sustainable development plans, in order to reduce the cost of legal compliance in the future (such as increased costs caused by the collection of carbon taxes or fees by regulatory authorities).

### Promotion of low-carbon and green operations

- The R&D center and laboratories purchase the latest energy-saving equipment and construct more efficient systems, and the Company adopts more energy-efficient lights, air conditioners, petrol-electric cars, etc. to improve energy efficiency and save operating costs.
- Review the rationality and appropriateness of water resource usage to reduce experimental costs and resource waste.

### Renewable energy plan and carbon emission trading market

- Purchase the latest energy-saving equipment and construct more efficient systems to improve energy efficiency and save operating costs.
- Obtain public sector rewards and carbon emission reduction cooperation, accumulate carbon rights required for future emission reduction, and reduce potential carbon fees or tax costs in order to improve business performance and achieve net zero emission.

### Enterprise reputation

- The measures and attitudes taken to address climate issues are in line with international expectations to make a positive impact on corporate reputation, thereby increasing the trust of stakeholders in the Company and establishing stable business relationships.

## 6.2 Effective Resource Management

### • Energy Conservation and Carbon Reduction Management

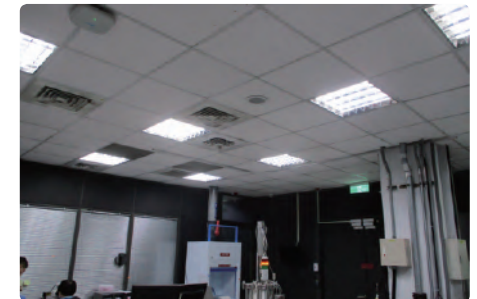
According to statistics from the Company's seven laboratories in the Taiwan region, the average annual total electricity consumption from 2020 to 2022 was approximately 13,979 kilowatt hours. In 2022, the total calorific value of energy use was 54,397.9 GJ, which increased from 2021. The reason is that in response to the Company's growth and business expansion needs, the laboratory capacity must be increased. If we examine the energy intensity in the past three years, we can see a downward trend, which means that the energy consumption for each additional dollar of revenue gradually decreases. The average annual emission of greenhouse gases from 2020 to 2022 is about 7,196.28 tons, with an annual growth rate of about 7%.

At present, the Company has evaluated the replacement of the Company's vehicles with electric vehicles, and is committed to reducing greenhouse gas emissions in Category I. Regarding Category II, as the Company is technical testing services oriented, although it is difficult to achieve the energy-saving effect on equipment, it

continues to strengthen the evaluation of the possibility of energy saving. Other public electricity mainly includes lighting and central air conditioning, and energy-saving LED lighting equipment has been gradually adopted. In 2022, the Company's laboratories began replacing the traditional three-wavelength tubes with energy-saving LED tubes, with a total of 2,332 tubes replaced. In 2022, 1,584 LED tubes were actually phased out and replaced with LED tubes (a completion rate of 68%), which resulted in energy savings of 20,280 W.



Laboratory LED lighting equipment



### Energy consumption statistics of MA-tek from 2020 to 2022

Energy consumption  
within the organization  
(Taiwan region)



Externally purchased  
electricity (unit: kilowatt hour)



Gasoline  
(unit: thousand liters)



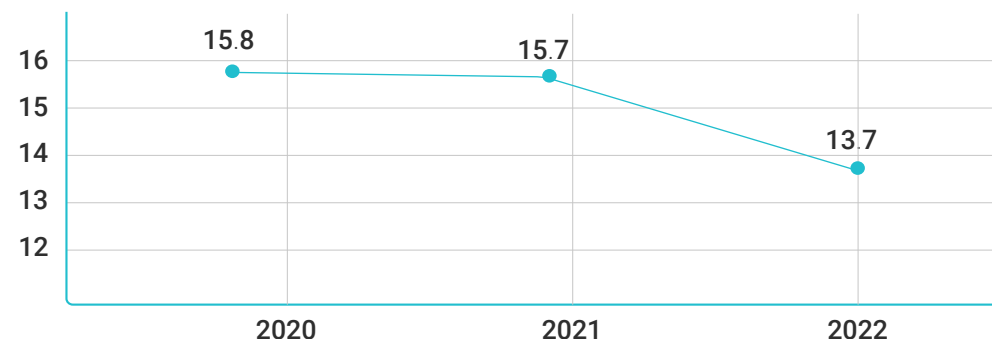
Total energy usage  
(unit: GJ)



Note 1: The energy used by the Company in Taiwan does not contain renewable energy.

Note 2: Heat value conversion coefficient: 7,800 kcal/L for gasoline and 3,600 GJ/million kWh for electricity.

### MA-tek's energy intensity per revenue unit from 2020 to 2022 (unit: GJ/NT\$ million).



Note: Energy intensity is calculated based on total energy consumption divided by operating income (unit: GJ/NT\$ million).

Greenhouse gas emission	Unit	2020	2021	2022
Category I (direct greenhouse gas emission standards)	CO <sub>2</sub> e ton	81.49	111.01	149.86
Category II (indirect greenhouse gas emission standards)	CO <sub>2</sub> e ton	6,675.75	7,142.96	7,427.76
Total	CO <sub>2</sub> e ton	6,757.24	7,253.97	7,577.62

Note 1: The calculation of greenhouse gas emissions is conducted using the operational control method, which is activity data x emission coefficient x GWP value. Greenhouse gases include CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O, but not including HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>.

Note 2: The emission coefficient value is quoted from the Environmental Protection Department's Greenhouse Gas Emission Coefficient Management Table 6.0.4 edition, and the GWP value is quoted from the IPCC's sixth evaluation report (2021).

Note 3: The greenhouse gas emission coefficient of Category I gasoline in the 2022 data was 2.626 kg CO<sub>2</sub>e/L; Category II is based on the 2021 Taiwan electricity emission coefficient of 0.509 kg CO<sub>2</sub>e/kWh.

## • Water Resources Management

Technology is located in the Science Park, and the water sources used by all laboratories and business locations is tap water, and no surface water is used. Currently, the laboratories listed in the statistics are all located in Taiwan. According to the public information provided by the World Water Institute, the water sources of MA-tek in Taiwan do not fall in water pressure areas. Because the Company provides high-tech testing services rather than the manufacturing of products, and the laboratories use less water; the main water consumption is for administrative purposes (such as drinking water and toilets), and the water intake is similar to that of general offices. In addition, for sewage management, the Company falls in the management scope of the Science Park, and discharges the polluted water into the foul sewer in the Park. The Company also regularly tests the polluted water to ensure that it meets the management standards of the Technology Management Bureau. In 2022, the cost of regular polluted water testing was NT\$17,682.

Water intake	Unit	2020	2021	2022
Total water intake	million liters	14.61	13.68	14.86
Number of employees	person	617	678	754
Per capita water intake	million liters	0.02	0.02	0.02

Note 1: The data from 2020 to 2021 includes those of Sidao Laboratory, Zhanye Laboratory, Zhubei 1st Laboratory, Zhubei 2nd Laboratory and Tainan 1st Laboratory.

Note 2: In 2022, it includes those of the six laboratories of Sidao Laboratory, Zhanye Laboratory, Zhubei 1st Laboratory, Zhubei 2nd Laboratory, Tainan 1st Laboratory and Tainan 2nd Laboratory.

Note 3: The sources of water intake are all tap water, which comes from third-party freshwater.

## Water saving measures

The overall water consumption of the Company is not large, but the Company adopts sustainable development as its long-term operational goal, and is committed to water resource management to reduce unnecessary water consumption. Through the verbal promotion and guidance of the supervisor, the posting of water-saving slogans in the laboratories and offices, the installation of water-saving faucets, and regular pipeline inspections, not only has the efficiency of water resource utilization increased, but also the overall awareness of water resource conservation among employees is further enhanced, driving the Company to move towards green operation.



### Strengthen publicity

Strengthen publicity on the concept and knowledge of water conservation, and cultivate employees' good water consumption habit.



### Conduct regular checks

Regularly inspect pipelines to avoid unnecessary waste of water resources. If any abnormalities are found during inspection, quickly repair or replace the pipeline.



### Post slogans

Post energy-saving slogans near water equipment and in offices to enhance employees' awareness of water conservation.



### Install water saving products

Install water-saving faucets and regularly record water consumption level.

## • Waste Management

The Company's testing and analysis laboratories mainly produce general waste and hazardous waste. The general waste is mainly employee domestic waste, which is managed uniformly by the Building's Technology Management Bureau. Hazardous businesses wastes are divided into hazardous waste liquid and waste hardware produced by laboratories which are entrusted to qualified waste (cleaning, transportation and treatment) processors to scrap and report according to law. MA-tek signs contracts with waste treatment vendors every year, requiring them to comply with regulations related to cleaning and transportation. At present, the Company has signed contracts with two waste treatment vendors and conducts annual audits to confirm whether there are any records of violation or improper handling.

### General Waste Management

The Company has set up waste sorting bins in the canteen and garbage disposal area, classifies waste into general domestic garbage, paper, plastics, glass, aluminum cans and kitchen waste, and encourages employees to reuse photocopy paper, so as to reduce the production of general business waste by implementing waste sorting, and move towards the goal of waste reduction. Domestic waste is centrally treated by the Management Committee, so there is no record of the total amount.



Propaganda on the classification and disposal of laboratory waste



Waste and liquid waste cleaning and transportation

1. MA-tek's toxicity and concern chemical substance management mechanism requires obtaining a toxicity and concern chemical substance operation permit in accordance with legal requirements.
2. Regular maintenance and function testing of environmental detectors.

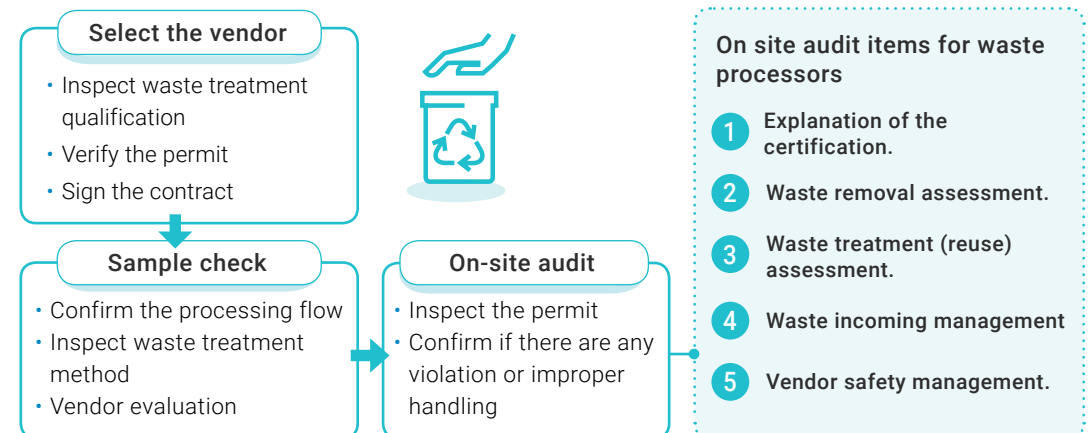
### Hazardous Waste Management

The Company has entrusted qualified waste processors for waste disposal. In 2022, there was a total of 2.83 tons of hazardous waste, mainly non-recyclable hazardous waste liquid, which was treated by incineration. In addition, the current government agencies are increasingly paying attention to the issue of waste disposal. When implementing the audit of waste disposal companies, MA-tek not only confirms that the vendor has obtained the official license, but also check whether the flow of waste materials is accurate to serve as a basis for evaluation.

In 2022, the Company's scrapped and recycled materials include items such as waste wires and cables, electronic components and printed circuit boards. After processing and recycling the waste in accordance with standard operating procedures, the qualified processing companies will send a waste report to the Company for future reference.

The Company's waste disposal cost in 2022 is NT\$1,217,073.

### Management Mechanism of MA-tek's Hazardous Waste Processors



## Appendix 1 GRI Sustainability Reporting Standards Disclosure Index

Declaration of Use	MA-tek has referred to the GRI standard report from January 1, 2022 to December 31, 2022.
GRI 1 Used	GRI 1: Basis 2021
Applicable GRI industry standards	N/A

GRI Standard	Disclosure item		Corresponding chapter	Page number	Remarks
General disclosure					
GRI 2: General Disclosure 2021	Organization and reporting practices				
	2-1	Detailed organization information	About the report 2.1 Company Profile	2 24	
	2-2	Entities contained in the organization's sustainability report	About the report	2	
	2-3	Reporting period, frequency and contact persons	About the report	2	
	2-4	Information recompilation	About the report	2	No such event in the year
	2-5	External guarantee/assurance	About the report Appendix 4. Certified Public Accountants' Limited Assurance Report	2 144	
	Activities and workers				
	2-6	Activities, value chain and other business relationships	2.1 Company Profile 2.5 Supply Cooperation Good XPartner 3.1 Technical Service and Quality	24 45 50	
	2-7	Employees	4.1 Talent Composition of Professional Teams	78	
	2-8	Non-employee workers	4.1 Talent Composition of Professional Teams	78	



GRI Standard	Disclosure item		Corresponding chapter	Page number	Remarks
General disclosure					
GRI 2: General Disclosure 2021	Governance				
	2-9	Governance structure and composition	1.1 Plan for Sustainable Development 2.2 Corporate Governance	5 28	
	2-10	Nomination and selection of the highest governance unit	2.2 Corporate Governance	28	
	2-11	Chairman of the highest governance unit	2.2 Corporate Governance	28	
	2-12	The role of the highest governance unit in supervising impact management	1.1 Plan for Sustainable Development 2.2 Corporate Governance	5 28	
	2-13	The person in charge of impact management	1.1 Plan for Sustainable Development	5	
	2-14	The role of the highest governance unit in sustainability reporting	1.1 Plan for Sustainable Development 2.2 Corporate Governance	5 28	
	2-15	Conflict of interest	2.2 Corporate Governance	28	
	2-16	Communication of Key Major Events	2.2 Corporate Governance	28	
	2-17	Group intelligence of the highest governance unit	2.2 Corporate Governance	28	
	2-18	Performance evaluation of the highest governance unit	2.2 Corporate Governance	28	
	2-19	Compensation policy	2.2 Corporate Governance 4.2 Excellent Compensation and Benefits	28 81	
	2-20	Compensation decision process	2.2 Corporate Governance	28	
	2-21	Annual total compensation ratio	-	-	The highest salary of the Company is confidential information and will not be disclosed to the public.

GRI Standard	Disclosure item		Corresponding chapter	Page number	Remarks
General disclosure					
GRI 2: General Disclosure 2021	Strategy, Policy and Practice				
	2-22	Sustainable Development Strategy Declaration	Words from the Chairman	-	
	2-23	Policy Commitment	2.2 Corporate Governance 4.4 Friendly and Heart-warming Workplace	28 95	
	2-24	Inclusion in the policy commitment	1.3 Identification of Material Issues	11	
	2-25	Procedures for remedying negative impacts	2.2 Corporate Governance	28	
	2-26	Mechanism for seeking advice and raising doubts	2.2 Corporate Governance 4.4 Friendly and Heart-warming Workplace	28 95	
	2-27	Legal compliance	2.4 Internal Audit and Regulatory Compliance	44	No such event in the year.
	2-28	Public association membership	2.3 Management Overview	41	
	Stakeholder negotiation				
	2-29	Stakeholder negotiation policy	1.2 Stakeholder Engagement	8	
	2-30	Group agreement	-	-	The Company has not yet established a union, so no group agreement has been signed.
Material Issues					
GRI 3: Material Issues 2021	3-1	Process for Determining Material Issues	1.3 Identification of Material Issues	11	
	3-2	List of Material Issues	1.3 Identification of Material Issues	11	

GRI Standard		Disclosure item	Corresponding chapter	Page number	Remarks
Material Issues					
Supplier management					
GRI 3: Material Issues 2021	3-3	Material issue management	1.3 Identification of Material Issues	11	
GRI 204: Procurement Practices 2016	204-1	Proportion of procurement expenses of local suppliers	2.5 Supply Cooperation Good Partner	45	
GRI 408: Child Labor 2016	408-1	Material risk of the use of child labor by operation points and suppliers	2.5 Supply Cooperation Good Partner 4.4 Friendly and Heart-warming Workplace	45 95	
Technology and service quality					
GRI 3: Material Issues 2021	3-3	Material issue management	1.3 Identification of Material Issues	11	
Economic performance					
GRI 3: Material Issues 2021	3-3	Material issue management	1.3 Identification of Material Issues	11	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed by the organization	2.3 Management Overview	41	For detailed information, please refer to the 2022 annual report of MA-tek.
	201-4	Financial subsidies from the government	2.3 Management Overview	41	For detailed information, please refer to the 2022 annual report of MA-tek.
GRI 203 : Indirect Economic Impact 2016	203-2	Significant indirect economic impact	1.3 Identification of Material Issues	11	
GRI 207: Tax 2019	207-1	Tax policy	2.3 Management Overview	41	
	207-2	Taxation governance and management and risk management	2.3 Management Overview	41	
	207-3	Stakeholder communication and management of taxation related issues	2.3 Management Overview	41	
	207-4	Report by country	2.3 Management Overview	41	

GRI Standard		Disclosure item	Corresponding chapter	Page number	Remarks
Material Issues					
Customer privacy					
GRI 3: Material Issues 2021	3-3	Material issue management	1.3 Identification of Material Issues	11	
GRI 418: Customer privacy 2016	418-1	Complaints confirmed to have infringed upon customers' privacy or loss of customer information	3.4 Information Security and Customer Privacy	69	
Customer relationship and development					
GRI 3: Material Issues 2021	3-3	Material issue management	1.3 Identification of Material Issues	11	
Waste and hazardous substance management					
GRI 3: Material Issues 2021	3-3	Material issue management	1.3 Identification of Material Issues	11	
GRI 306: Waste 2020	306-3	Waste generation	6.2 Effective Resource Management	128	
	306-5	Direct disposal of waste	6.2 Effective Resource Management	128	
Labor-management relationship					
GRI 3: Material Issues 2021	3-3	Material issue management	1.3 Identification of Material Issues	11	
GRI 401: Labor-management relationship 2016	401-1	New and Former Employees	4.1 Talent Composition of Professional Teams	78	
	401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	4.2 Excellent Compensation and Benefits	81	The benefits described in the corresponding chapters are all benefits enjoyed by full-time employees.
	401-3	Parental leave	4.4 Friendly and Heart-warming Workplace	95	

GRI Standard	Disclosure item		Corresponding chapter	Page number	Remarks
General issues					
GRI 205: Anti-corruption 2016	205-3	Confirmed corruption incidents and actions taken	2.4 Internal Audit and Regulatory Compliance	44	No such event in the year.
GRI 206: Anti-competitive Practice 2016	206-1	Legal actions against anti-competitive practices, antitrust and monopolistic behavior	-	-	No such event in the year.
GRI 302: Energy 2016	302-1	Energy consumption within the organization	6.2 Effective Resource Management	128	
	302-3	Energy intensity	6.2 Effective Resource Management	128	
GRI 305: Emission 2016	305-1	Direct (Category I) greenhouse gas emissions	6.2 Effective Resource Management	128	
	305-2	Indirect (Category II) greenhouse gas emissions	6.2 Effective Resource Management	128	
GRI 303: Water 2018	303-3	Water intake	6.2 Effective Resource Management	128	
GRI 403: Occupational safety and health 2018	403-2	Hazard identification, risk assessment and accident investigation	4.5 Environmental Safety and Health	102	
	403-3	Occupational health services	4.5 Environmental Safety and Health	102	
	403-5	Training on occupational safety and health workers	4.5 Environmental Safety and Health	102	
	403-6	Promotion of worker health	4.5 Environmental Safety and Health	102	
	403-9	Occupational injuries	4.5 Environmental Safety and Health	102	
GRI 404: Education and training 2016	404-1	Average number of training hours per employee per year	4.3 Diverse Recruitment and Talent Development	87	
GRI 405: Employee diversity and equal opportunities 2016	405-1	Diversification of governance units and employees	2.2 Corporate Governance	28	
			4.1 Talent Composition of Professional Teams	78	

GRI Standard	Disclosure item		Corresponding chapter	Page number	Remarks
General issues					
GRI 406: Non-discrimination 2016	406-1	Discrimination incidents and improvement actions taken by the organization	4.4 Friendly and Heart-warming Workplace	95	In 2022, there were no discrimination incidents related to race, skin color, gender, religion, politics, nationality or social background as defined by the International Labor Organization, and no discrimination involving internal/external stakeholders of the organization.
GRI 411: Aborigines' Rights 2016	411-1	Incidents involving infringement of aborigines' rights	-	-	In 2022, no incidents of infringement on aborigines' rights were identified and there were no related incidents.
GRI 416: Customer Health and Safety 2016	416-2	Incidents of violating health and safety regulations related to products and services	-	-	No such event in the year.
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance with information and labeling of products and services	-	-	No such event in the year.
	417-3	Incidents of non-compliance with regulations related to marketing and broadcasting	-	-	No such event in the year.

## Appendix 2 “Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” Topic-specific Disclosure Index Table

### Appendix 1-14, Article 4: Sustainability Disclosure Indices of the “Measures for Preparation and Filing of Sustainability Report by TPEX Listed Companies” issued by the Taipei Exchange

Business	Code	Index	Index type	Annual disclosure status	Corresponding chapter	Page number
Other electronics businesses	I.	Total energy consumption, percentage of purchased electricity, and utilization rate of renewable energy	Quantitative	The total energy consumption in 2022 was 52,534.24 GJ, with purchased electricity accounting for 98% of the total energy consumption. The Company currently does not use renewable energy, mainly due to the fact that the laboratories are rented, and it is not possible to set up renewable energy facilities on our own. In the future, we will comply with the government's plan to implement.	6.2 Effective Resource Management	128
	II.	Total water intake and total water consumption	Quantitative	The total water intake in 2022 is 14,860 m <sup>3</sup> ; the Company mainly uses water for administrative affairs (such as drinking water for employees, toilets, and water for laboratory operations).	6.2 Effective Resource Management	128
	III.	Weight and recovery percentage of hazardous waste generated	Quantitative	In 2022, the total weight of hazardous business waste was 283 tons, which was mainly laboratory waste liquid difficult to recycle. All the Company's waste is subsequently disposed of by qualified waste processors.	6.2 Effective Resource Management	128
	IV.	Describe the type, number of people and ratio of occupational accidents	Quantitative	There were no occupational injury accidents in 2022.	4.5 Environmental Safety and Health	102
	V.	Disclosure of product lifecycle management: including the weight of scrapped products and electronic waste, and the percentage of recycling	Quantitative	MA-tek is a technical service company and these indicators do not apply.	-	-



**Appendix 1-14, Article 4: Sustainability Disclosure Indices of the “Measures for Preparation and Filing of Sustainability Report by TPEX Listed Companies” issued by the Taipei Exchange**

Business	Code	Index	Index type	Annual disclosure status	Corresponding chapter	Page number
Other electronics businesses	VI.	Describe risk management related to the use of key materials	Qualitative description	MA-tek requires relevant suppliers to sign a “Declaration of Not Using Conflict Minerals” to ensure that the materials supplied to the Company comply with the “Conflict Mineral Policy”.	2.5 Supply Cooperation Good Partner	45
	VII.	Total monetary loss caused by legal proceedings related to the anti-competitive practice regulations	Quantitative	There were no financial losses caused by legal proceedings related to anti-competitive practice regulations in 2022.	-	-
	VIII.	Production volume of main products by product category	Quantitative	MA-tek is a technical service company and these indicators do not apply.	-	-

**Article 4-1: Climate related information of TPEX listed companies of the “Measures for Preparation and Filing of Sustainability Report by TPEX Listed Companies” issued by the Taipei Exchange**

Category	Item	Corresponding chapter and content	Page number
The risks and opportunities from climate change to the Company and the countermeasures taken by the Company	1. Describe the board and management’s oversight and governance of climate related risks and opportunities.	6.1 Climate Change and Adaption	120
	2. Describe how the identified climate hazards and opportunities affect the Company’s business, strategy and finance (short-term, medium-term and long-term).	6.1 Climate Change and Adaption	120
	3. Explain the financial impact of extreme climate events and transformation actions.	6.1 Climate Change and Adaption	120
	4. Describe how the identification, assessment, and management process of climate risks are integrated into the overall risk management system.	6.1 Climate Change and Adaption	120
	5. If scenario analysis is used to assess the resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors and main financial impacts used.	The Company currently has not established a scenario analysis.	-
	6. If there is a transformation plan for managing climate related risks, describe the content of the plan and the indicators and objectives used to identify and manage physical and transition risks.	6.1 Climate Change and Adaption	120

**Article 4-1: Climate related information of TPEX listed companies of the “Measures for Preparation and Filing of Sustainability Report by TPEX Listed Companies” issued by the Taipei Exchange**

The risks and opportunities from climate change to the Company and the countermeasures taken by the Company	7. If internal carbon pricing is used as a planning tool, describe the pricing basis.	The Company currently has not adopted internal carbon pricing.	-
	8. If there are climate related goals set, describe the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress achieved; if carbon replacement or renewable energy certificates (RECs) are used to achieve relevant goals, describe the source and quantity of carbon credits used or the number of renewable energy certificates (RECs).	6.1 Climate Change and Adaption	120
	9. Greenhouse Gas Inventory and Assurance	6.2 Effective Resource Management	128

### Appendix 3 Sustainability Accounting Standards Board (SASB) Index Comparison Table

Sector: services

Industry: professional & commercial services

Topic	Code	Category	Accounting Metric	Summary and description	Corresponding chapter	Page number
Data Security	SV-PS-230a.1	Qualitative	Describe the identification of data security risks and countermeasures	In order to actively block information security violations, the Company has installed the Security Scorecard Report information security risk management system, paying attention to the potential risks posed by every third party in the information security ecosystem. In addition, annual risk assessment is conducted through the ISO27001 risk identification process, targeting the six key issues developed by the Information Safety Management Promotion Group, and immediate risk improvement is needed if the risk index of the identification results exceeds a certain threshold.	3.4 Information Security and Customer Privacy	69

Topic	Code	Category	Accounting Metric	Summary and description	Corresponding chapter	Page number									
Data Security	SV-PS-230a.2	Qualitative	Describe the policies and practices related to the collection, application and retention of customer information.	When collecting, processing and utilizing personal data, the Company not only takes necessary protective measures, but also ensures compliance with legal regulations. For customers, the Company jointly implements the protection of confidential information through the signing of confidentiality agreements. When employees leave the Company, they also need to go through declassification operations to reduce the risk of information leakage and ensure the best interests of all customers.	3.4 Information Security and Customer Privacy	69									
	SV-PS-230a.3	Quantitative	(1) number of data leakage; (2) percentages of confidential business information (CBI) or personally identifiable information (PII) related to customers; (3) number of customers affected.	(1) 0; (2) 0%; (3) 0.	3.4 Information Security and Customer Privacy	69									
Employee Diversity and Engagement	SV-PS-330a.1	Quantitative	Ratio of gender and race/ethnic group among management and all other employees	<div>1. The proportion (%) of gender of management personnel and all other employees in 2022 is as follows:<table><tr><th>Taiwan region</th><th>Male</th><th>Female</th></tr><tr><td>Management personnel</td><td>11.27%</td><td>3.45%</td></tr><tr><td>Non-management personnel</td><td>47.08%</td><td>38.19%</td></tr></table></div> <div>2. Race/ethnicity percentage of U.S. employees: This report does not disclose the data on employees of overseas subsidiaries.</div>	Taiwan region	Male	Female	Management personnel	11.27%	3.45%	Non-management personnel	47.08%	38.19%	4.1 Talent Composition of Professional Teams	78
Taiwan region	Male	Female													
Management personnel	11.27%	3.45%													
Non-management personnel	47.08%	38.19%													

Topic	Code	Category	Accounting Metric	Summary and description			Corresponding chapter	Page number							
Employee Diversity and Engagement	SV-PS-330a.2	Quantitative	Voluntary and involuntary resignation rate	<table><tr><th>Taiwan region</th><th>Voluntary resignation</th><th>Involuntary resignation</th></tr><tr><td>Number of people in 2022</td><td>146</td><td>6</td></tr><tr><td>As a proportion of all employees</td><td>19.4%</td><td>0.80%</td></tr></table>	Taiwan region	Voluntary resignation	Involuntary resignation	Number of people in 2022	146	6	As a proportion of all employees	19.4%	0.80%	4.1 Talent Composition of Professional Teams	78
	Taiwan region	Voluntary resignation	Involuntary resignation												
Number of people in 2022	146	6													
As a proportion of all employees	19.4%	0.80%													
SV-PS-330a.3	Quantitative	Employee dedication percentage	According to the results of a third-party (104 Human Resources Bank) survey on employee dedication percentage, a total of 89% of MA-tek's employees have achieved a "positive and dedicated" level of professional dedication.												
Professional Integrity	SV-PS-510a.1	Qualitative	Explain the method to ensure professional ethics.	Please refer to the "Code of Ethical Conduct" and "Code of Professional Ethical Conduct for Employees" of MA-tek for details.			2.2 Corporate Governance	28							
	SV-PS-510a.2	Quantitative	The total financial losses caused by legal proceedings related to professional ethics.	There were no financial losses caused by legal proceedings related to professional ethics in 2022.			2.2 Corporate Governance	28							
Activity Metric	SV-PS-000.A	Quantitative	Number of employees classified by full-time and part-time, and temporary and contractual.	<table><tr><th>Taiwan region</th><th>Number of people in 2022</th></tr><tr><td>Full-time employees</td><td>802</td></tr><tr><td>Part-time employees</td><td>2</td></tr><tr><td>Temporary and contractual employees</td><td>0</td></tr></table>	Taiwan region	Number of people in 2022	Full-time employees	802	Part-time employees	2	Temporary and contractual employees	0	4.1 Talent Composition of Professional Teams	78	
	Taiwan region	Number of people in 2022													
Full-time employees	802														
Part-time employees	2														
Temporary and contractual employees	0														
SV-PS-000.B	Quantitative	Employee working hours presented as a percentage of computable expenses	No relevant information has been disclosed by MA-tek.												
							-	-							

## Appendix 4. Certified Public Accountants' Limited Assurance Report



安永聯合會計師事務所

11012 台北市基隆路一段333號9樓  
9F, No. 333, Sec. 1, Keelung Road  
Taipei City, Taiwan, R.O.C.  
Tel: 886 2 2757 8888  
Fax: 886 2 2757 6050  
www.ey.com/tw

### INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Materials Analysis Technology Inc.

We have been engaged by Materials Analysis Technology Inc. ("the Company") to perform a limited assurance engagement on the identified subject matter information in the Sustainability Report ("the Report") for the year ended December 31, 2022.

Please refer to Appendix 1 for subject matter on performing the assurance procedure.

#### Management's responsibilities

Management is responsible for the preparation of the Report in accordance with Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, Standards and Sector Guidance published by the Global Reporting Initiatives (GRI), Sustainability Accounting Standards Board (SASB) and other applicable rules according to its sector features. The responsibility includes establishing and maintaining internal controls that are relevant to the preparation of the subject matter information, such that it is free from material misstatement, whether due to fraud or error.

#### EY's responsibilities

We conducted limited assurance engagement in accordance with the requirements for Assurance Engagements Other than Audits or Reviews of Historical Financial Information ("ISAE 3000") issued by the Accounting Research and Development Foundation of the Republic of China. That standard requires that we plan and perform our engagement to obtain limited assurance.

#### Assurance engagement

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance. Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

We performed following procedures in order to obtain limited level of assurance on which to base our conclusion.

- Obtained and read the Report.
- Conducted interviews with key personnel involved in providing sustainability performance information to understand and evaluate the processes, internal controls, and information systems involved in preparing the aforementioned information.

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- Based on the understanding obtained from the above procedures, we performed analytical procedures on subject matter information disclosed in the Report or tested underlying source information when necessary, in order to obtain sufficient and appropriate limited assurance evidence.

#### Inherent Limitations

The subject information included non-financial information, which was under more inherent limitations than financial information. The qualitative interpretation of relevance, materiality, accuracy, and other aspects of the data depends more on individual assumptions and judgments.

#### Quality Controls and Independence

We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We also have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

#### Conclusion

Based on procedures performed and the evidence obtained, we are not aware of any material modifications that should be made to the Company selected subject matter information in the Report are, in all material respects, not prepared in accordance with the above mentioned reporting criteria.

#### Other Matters

We shall not be responsible for conduction any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

Hu, Shen-Chieh


Ernst & Young, Taiwan  
June 15, 2023

#### Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of identified subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of identified subject matter information shall prevail.

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## Appendix 4. Certified Public Accountants' Limited Assurance Report



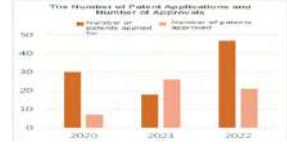
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## Appendix 1

No.	Corresponding Section	Description of Indicators	Assurance Subject Matter																																																																		
1	Ch6.2 Effective Resource Management	<p><b>Water Resources Management</b></p> <p>The water sources of MA-tec in Taiwan do not fall in water pressure areas.</p> <table border="1"> <thead> <tr> <th>Water intake</th><th>Unit</th><th>2022</th></tr> </thead> <tbody> <tr> <td>Total water intake</td><td>million liters</td><td>14.86</td></tr> <tr> <td>Number of employees</td><td>person</td><td>754</td></tr> <tr> <td>Total water intake</td><td>million liters</td><td>0.02</td></tr> </tbody> </table> <p>Note 1 : In 2022, it includes those of the six Laboratories of Sidao Laboratory, Zhanyue Laboratory, Zhubei 1st Laboratory, Zhubei 2nd Laboratory, Tainan 1st Laboratory and Tainan 2nd Laboratory.</p> <p>Note 2 : The sources of water intake are all tap water, which comes from third-party freshwater.</p>	Water intake	Unit	2022	Total water intake	million liters	14.86	Number of employees	person	754	Total water intake	million liters	0.02	<p>GRI 303-3:2018 Water withdrawal</p> <p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by sources.</p> <p>b. Total water withdrawal from all areas with water stress in megaliters.</p>																																																						
Water intake	Unit	2022																																																																			
Total water intake	million liters	14.86																																																																			
Number of employees	person	754																																																																			
Total water intake	million liters	0.02																																																																			
2	Ch4.1 Talent Composition of Professional Teams	<p>2022 MA-tec (Taiwan region) Statistics of new employees</p> <table border="1"> <thead> <tr> <th>Total</th><th colspan="2">Under 30 years old</th><th colspan="2">30-50 years old</th><th colspan="2">Over 50 years old</th><th colspan="2">Female</th><th colspan="2">Male</th></tr> <tr> <th>Number of people</th><th>Number</th><th>%</th><th>Number</th><th>%</th><th>Number</th><th>%</th><th>Number</th><th>%</th><th>Number</th><th>%</th></tr> </thead> <tbody> <tr> <td>282</td><td>148</td><td>18</td><td>126</td><td>16</td><td>8</td><td>1</td><td>98</td><td>12</td><td>184</td><td>23</td></tr> </tbody> </table> <p>2022 MA-tec (Taiwan region) Statistics of resigned employees</p> <table border="1"> <thead> <tr> <th>Total</th><th colspan="2">Under 30 years old</th><th colspan="2">30-50 years old</th><th colspan="2">Over 50 years old</th><th colspan="2">Female</th><th colspan="2">Male</th></tr> <tr> <th>Number of people</th><th>Number</th><th>%</th><th>Number</th><th>%</th><th>Number</th><th>%</th><th>Number</th><th>%</th><th>Number</th><th>%</th></tr> </thead> <tbody> <tr> <td>152</td><td>50</td><td>6</td><td>96</td><td>12</td><td>6</td><td>1</td><td>53</td><td>7</td><td>99</td><td>12</td></tr> </tbody> </table> <p>Note : The proportion refers to the proportion of the number of employees in this category to the total number of employees at the end of the year.</p>	Total	Under 30 years old		30-50 years old		Over 50 years old		Female		Male		Number of people	Number	%	Number	%	Number	%	Number	%	Number	%	282	148	18	126	16	8	1	98	12	184	23	Total	Under 30 years old		30-50 years old		Over 50 years old		Female		Male		Number of people	Number	%	Number	%	Number	%	Number	%	Number	%	152	50	6	96	12	6	1	53	7	99	12	<p>GRI 401-1:2016 New employee hires and employee turnover</p> <p>a. Total number and rate of new employee hires during the reporting, by age group, gender and region.</p> <p>b. Total number and rate of employee turnover during the reporting, by age group, gender and region.</p>
Total	Under 30 years old		30-50 years old		Over 50 years old		Female		Male																																																												
Number of people	Number	%	Number	%	Number	%	Number	%	Number	%																																																											
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No.	Corresponding Section	Description of Indicators	Assurance Subject Matter																																				
3	4.4 Friendly and Heart-warming Workplace	<p><b>Parental Leave Measures and Benefits</b></p> <table> <tr> <th>Item</th><th>Male</th><th>Female</th><th>Total</th></tr> <tr> <td>Number of people entitled to parental leave without pay in 2022 (A)</td><td>29</td><td>34</td><td>63</td></tr> <tr> <td>Number of people applying for parental leave without pay in 2022 (B)</td><td>4</td><td>12</td><td>16</td></tr> <tr> <td>Number of people to be reinstated from parental leave without pay in 2022 (C)</td><td>2</td><td>11</td><td>13</td></tr> <tr> <td>Number of people reinstated in 2022 (D)</td><td>2</td><td>10</td><td>12</td></tr> <tr> <td>Number of people who were on parental leave without pay in 2021, and worked for a year in 2022 and are still in the positions (E)</td><td>1</td><td>4</td><td>5</td></tr> <tr> <td>Number of people reinstated from parental leave without pay in 2021 (F)</td><td>1</td><td>6</td><td>7</td></tr> <tr> <td>Reinstatement rate in 2022 (D/C)</td><td>100%</td><td>91%</td><td>92%</td></tr> <tr> <td>Retention rate in 2022 (E/F)</td><td>100%</td><td>67%</td><td>71%</td></tr> </table>	Item	Male	Female	Total	Number of people entitled to parental leave without pay in 2022 (A)	29	34	63	Number of people applying for parental leave without pay in 2022 (B)	4	12	16	Number of people to be reinstated from parental leave without pay in 2022 (C)	2	11	13	Number of people reinstated in 2022 (D)	2	10	12	Number of people who were on parental leave without pay in 2021, and worked for a year in 2022 and are still in the positions (E)	1	4	5	Number of people reinstated from parental leave without pay in 2021 (F)	1	6	7	Reinstatement rate in 2022 (D/C)	100%	91%	92%	Retention rate in 2022 (E/F)	100%	67%	71%	<p>GRI 401-3:2016 Parental leave</p> <p>a. Total number of employees that were entitled to parental leave, by gender.</p> <p>b. Total number of employees that took parental leave, by gender.</p> <p>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender.</p>
Item	Male	Female	Total																																				
Number of people entitled to parental leave without pay in 2022 (A)	29	34	63																																				
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Retention rate in 2022 (E/F)	100%	67%	71%																																				
4	Ch3.4 Information Security and Customer Privacy	<p>a. The number of data leakage is zero.</p> <p>b. The data leakage percentages of confidential business information (CBI) or personally identifiable information (PII) related to customers is 0%.</p> <p>c. The affected customers of data leakage is zero.</p>	<p>SV-PS-230a.3:2018</p> <p>a. Number of data leakage</p> <p>b. Data leakage percentages of confidential business information (CBI) or personally identifiable information (PII) related to customers</p> <p>c. Number of customers affected</p>																																				
5	Ch3.2 Technological Innovation and Technical Data Management	<p><b>Patent Data Statistic</b></p>  <p>Note 1: The scope of data on the number of patent applications and number of approvals includes the Taiwan Parent Company and Mainland China Subsidiaries.</p> <p>Note 2: The statistical information regarding the number of patents in 2020 and 2021 is not within the scope of this limited assurance engagement.</p>	<p>Designated indicator</p> <p>a. The number of patents applied during the reporting period.</p> <p>b. The number of patents approved during the reporting period.</p>																																				

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The Best R&D Partner

<b>Tel</b>	+886-3-6116678 ext : 3766
<b>Mail</b>	ir@ma-tek.com
<b>Web</b>	<a href="https://www.ma-tek.com">https://www.ma-tek.com</a>
<b>Add</b>	30078 1A3, No. 1, Li - Hsin 1st Road, Hsinchu Science Park., Hsinchu City