



FORCE MOS TECHNOLOGY CO., LTD.
2024 Sustainability Report

Publication Date: August 6, 2025

Sustainability Report Website: <https://cgc.twse.com.tw/front/chPage>

ESG Information Declaration Website:

<https://esggenplus.twse.com.tw/apply/home>

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Preface

About this Report

Organization Boundaries of the Report

This report covers the Company's promotion and performance of the social sustainability policy from January 1, 2024 to December 31, 2024 in the aspects of corporate governance, economic performance, sustainable environment, product quality, customer service, and the establishment of a friendly workplace.

The scope of disclosure in this report is aligned with the consolidated entities in the consolidated financial report, which includes Force Mos Technology Co., Ltd. And Force Semiconductor (Shenzhen) Co., Ltd. Please refer to the companies listed in the 2024 Consolidated Financial Report (https://www.force-mos.com/web/investor/investor_service.jsp) for more details about the controlling entity of the consolidated financial report.

The statistics disclosed in the Report are sourced from the results of the Company's own surveys and investigations and are presented using universally applicable indicators. Estimates are noted in the relevant chapters.

The sources of financial data are prepared in accordance with the International Financial Reporting Standards (IFRSs) and the Regulations Governing the Preparation of Financial Reports by Securities Issuers recognized and announced with effect by the Financial Supervisory Commission and are derived from the public information of the financial reports which have been audited and attested by KPMG Taiwan. The data is presented in New Taiwanese Dollars. In addition, all management systems are subject to regular internal audits. The ISO 9001 Quality Management Systems and ISO 14001 Environmental Management Systems have been verified by a third-party verification institute.

Reporting Period and Cycle

- **Reporting Period:** The disclosure period of this report is from January 1, 2024 to December 31, 2024, which is identical to that of the financial reports. The publication date of the Report is on August 6, 2025.
- **Reporting Frequency:** This report is the Company's first sustainability report. FORCE MOS Technology will publish a sustainability report annually.

Restatements of Information	External Assurance	Feedback and Responsible Unit
This report is the Company's first sustainability report; therefore, restatements of information is not applicable.	This report has been resolved by the Board of Directors and has not obtained external assurance yet.	<ul style="list-style-type: none">● Responsible Unit: Administration Department● Email: anderson@force-mos.com● Telephone: (02)-89769223#622● Address: 24F, No. 555 Siyuan Road, Xinzhuang District, New Taipei City

Message from Chairman

In recent years, the global political situation and economic environment have been changing rapidly experiencing numerous incidents such as the US-China trade war, the post-pandemic situation, the Russia-Ukraine war, the Israeli-Palestinian conflict, inflation, etc. Additionally, the frequent occurrence of extreme weather events has also made corporate operations full of risks and challenges. Despite our steady development, the importance of sustainable development has also come to our recognition. Therefore, we have incorporated ESG into the operational policies and implemented the same in the daily operation procedures of the Company to take environmental and social care into consideration while making profits.

Climate change is a pressing challenge faced by the world today. Enhancing environmental protection, reducing carbon emissions, and improving energy efficiency will benefit the mitigation of global warming. We will continue to invest in technological research and development to explore green products with better energy efficiency. We will also review the upstream raw materials and foundries to adopt more environmentally friendly technologies and manufacturing processes and promote the energy conservation and the use of renewable energy to minimize the environmental impact of the overall manufacturing process of our products.

Employees are the most important resources of an IC design company. We continue to create an excellent working environment, provide diversified training and development opportunities, optimize the processes of talent recruitment and retention, improve the efficiency of human resource management, and maintain equal rights to salaries and benefits to eliminate forced labor as well as discrimination and provide our employees with a better platform for career development. With the goal of a “Happy Enterprise,” we establish a friendly working environment where every employee can be respected and fulfilled at work and can grow with the Company toward a common good.

Furthermore, we support community development of the nearby areas by assisting neighboring residents in improving their living conditions. We also encourage our employees to proactively participate in community volunteering as a contribution to the local demands. On top of that, we will support medical, public welfare, and charity businesses and care for disadvantaged groups in hope of motivating social progress.

The sustainable management of an enterprise stems from sound management and good corporate governance. FORCE MOS Technology persistently utilizes its technological innovation, improves organizational culture and processes, increases efficiency and productivity, and ensures technological innovation as well as competitiveness to achieve the Company’s operational goals. Sustainable environment, social participation, and corporate governance are the three major frameworks that we firmly adhere to. Upholding the beliefs of integrity, innovation, and sharing, FORCE MOS Technology will upgrade sustainability values and create competitive edges to fulfill the expectations of our shareholders and the public.

Chairman of Force Mos Technology Co., Ltd. - CHUNG, MING-TAO

CH1 About FORCE MOS Technology

1.1 Business Overview

Business Introduction

Force Mos Technology Co., Ltd. (hereinafter referred to as “FORCE MOS Technology” or “the Company”) was established on June 11, 2007 with its Taiwan headquarters in Xinzhuang, New Taipei City. The Company mainly engages in the research, development, design, and sales of trench-type Power Metal-Oxide-Semiconductor Field-Effect Transistors (Power MOSFET) and analog IC. We have established a subsidiary in Shenzhen, China. The total number of employees of FORCE MOS Technology and its subsidiary is 56. Please refer to the Company’s 2024 Annual Report for more information about the financial performance.

Company Name	Force Mos Technology Co., Ltd.
Date of Establishment	June 11, 2007
Industrial Sector	Semiconductor Industry
Location of Headquarters	24F, No. 555 Siyuan Road, Xinzhuang District, New Taipei City
Paid-in Capital	NT\$338,908 thousand
Consolidated Revenue in 2024	NT\$815,074 thousand
Stock Code	TWSE 4923

1.2 Activities, Value Chain and Other Business Relationships

1.2.1 Operating Income

For the year 2024, the Company recorded a consolidated revenue of NT\$815,074 thousand and a net loss after tax of NT\$77,070 thousand.

Revenue Breakdown

Unit: NT\$ thousand; %

Product Category	Year	2024	
		Amount	Revenue Share
MOSFET		512,773	62.91
Wafer		217,232	26.65
Diode		74,399	9.13
Transistor		10,670	1.31
Total		815,074	100.00

Note:

1. Wafer: Semi-finished wafers not yet packaged into MOSFETs.
2. Diode: Diode products with electrostatic discharge (ESD) protection capability.
3. Transistor: Bipolar Junction Transistors (BJT).

Sales (or Service Provision) Regions for Major Products (Services)

Unit: NT\$ thousand; %

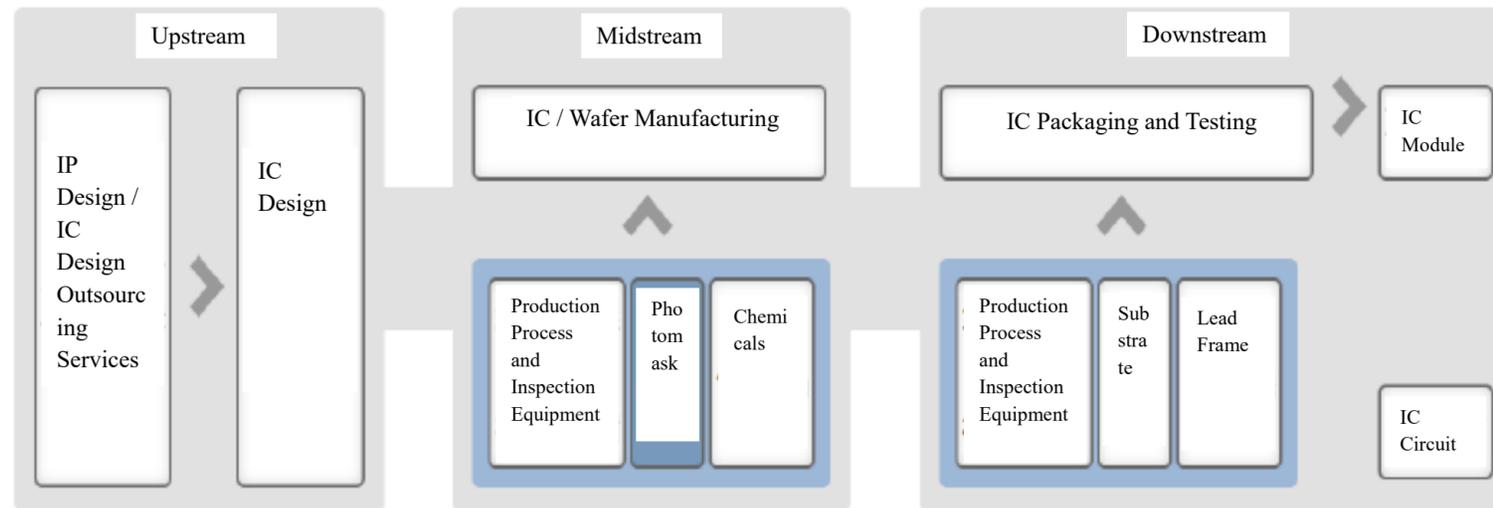
Region	Year	2024	
		Sales Amount	Sales Portion
Domestic Sales		49,455	6.07
Overseas Sales		765,619	93.93
Total		815,074	100.00

Note: The major sales region for overseas sales is China.

1.2.2 Value Chain Overview

In the semiconductor industry, the upstream segment primarily consists of IC design, while the midstream and downstream segments include photomask production, wafer manufacturing, packaging, testing, and distribution and sales. Our company engages in self-initiated design or customer-commissioned semiconductor circuit layout design, positioning it within the upstream segment of the semiconductor industry chain. After the semiconductor design company completes the necessary layouts for manufacturing, the process proceeds to photomask production and wafer fabrication at foundries, resulting in semi-finished wafers. These semi-finished wafers undergo front-end testing and are then sent to packaging plants for dicing and encapsulation. Following packaging, products are forwarded to specialized testing firms for final testing before reaching completion as finished products.

Figure 8. Diagram of Upstream, Midstream, and Downstream Relationships



Source: Industry Value Chain Information Platform

Downstream Customers

The Company's downstream customers include large packaging plants and distributors, which help expand the Company's product market share. While this is beneficial for revenue growth and allows the Company to focus on R&D and product competitiveness, the Company is actively developing new customers and exploring new markets to mitigate business risks.

Other Business Relationships

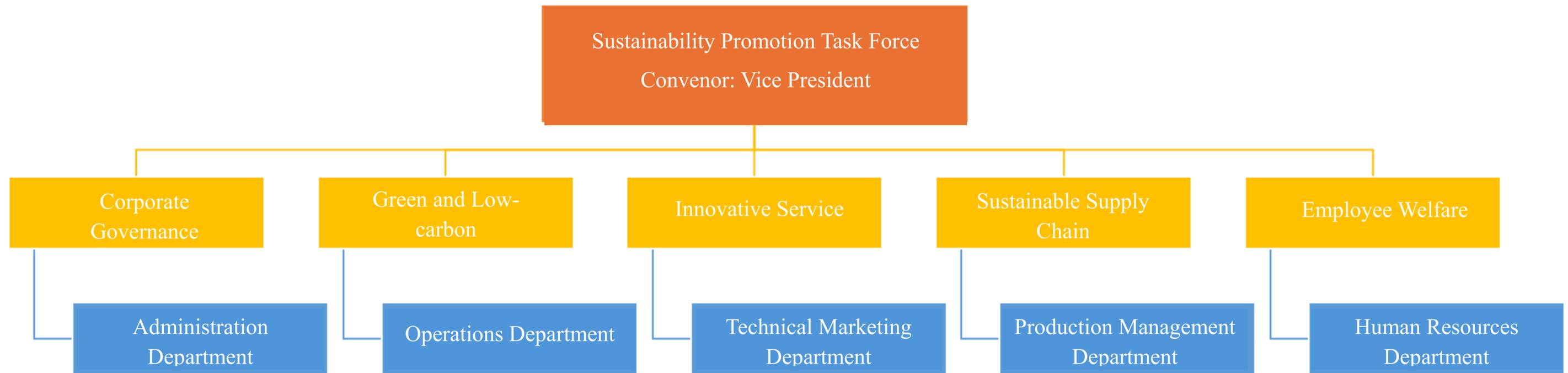
In the operations of FORCE MOS Technology, partners include not only suppliers and customers, but also foundries. The primary function of a foundry is utilizing advanced manufacturing technologies to produce wafers from semiconductor materials based on customer-designed circuit diagrams. In 2024, there was a total of 1 foundry in partnership with FORCE MOS Technology. These partners play an important role in the operations of FORCE MOS Technology, ensuring its efficient operation and continuous innovation.

1.2.3 Membership Associations

FORCE MOS Technology did not participate in any associations in 2024. In the future, we will actively take part in industrial associations of various types and contribute our part to the sector and the society through our proactive engagement in association activities and experience sharing with relevant industrial representatives.

1.3 Sustainability Promotion Task Force

To implement the sustainability objectives, the Company has established the Sustainability Promotion Task Force targeting the management and decision-making of sustainability issues. The Chairman has appointed the Vice President as the convenor of the Task Force and established five subordinate functional groups. i.e., Corporate Governance Group, Green and Low-carbon Group, Innovative Service Group, Sustainable Supply Chain Group, and Employee Welfare Group. Each functional group is led by its corresponding department within the Company to address sustainability issues in each aspect, effectively integrate resources, and implement them in daily operations. The convenor reports the decision-making and execution achievements of the Sustainability Promotion Task Force at the Board of Directors meetings every half year.



CH2 Sustainable Future

2.1 Annual Sustainability Strategies and Objectives

Progress and Strategy of Corporate Social Responsibility and Sustainable Development

The corporate social responsibility and sustainable development of FORCE MOS Technology is to incorporate the sustainability concept into the operations of the Company's various systems and promote highlighted issues in alignment with global sustainability trends. We review the overall environment and the expectations from stakeholders, integrate the development objectives of corporate operations, and draw up strategies for the Company's corporate social responsibilities in hope of deepening the coordination between the organization and the value chain, improving ESG performance, and gradually fulfilling the objectives of strengthened governance, innovative development, and example setting.

To actively respond to the United Nation's Sustainable Development Goals (SDGs), the Company refers to the spirit of relevant initiatives and follows the four principles of "Exercise Corporate Governance, Foster a Sustainable Environment, Preserve Public Welfare, and Enhance Disclosure of Corporate Sustainable Development Information" to propose guidelines as the compliance for daily operations. We believe that through effective management and enforcement we will definitely be able to integrate ESG actions with business strategies, internalize them into the fundamentals of our development and business strategies, and make continuous contributions to the sustainable development of society together with our employees.

Policies and Regulations Related to Responsible Business Conduct

FORCE MOS Technology strictly adheres to the responsible business conduct. To implement a corporate culture of integrity and honesty and to satisfy investors and other stakeholders' expectations, the Company's Board of Directors has approved and promulgated the Corporate Governance Best Practice Principles, Integrity Management Guidelines, the Code of Ethical Conduct, the Procedures and Conduct Guidelines for Integrity Management, the Sustainability Development Best Practice Principles, etc., which explicitly stipulate the Company's policies and regulations, standards, operational procedures, conduct guidelines, and related grievance systems. By requiring employees and business partners to comply with the regulations while performing duties for the prevention of unethical conduct, we hope to shape the Company's culture of integrity and accountability and fulfill our commitment of the highest ethical standards to all of our business activities.

Each policy commitment is first proposed and drafted by relevant departments, refined and discussed by the Admin. Department, and then submitted to the Board of Directors for review and approval. The Company will announce its policy commitments in a timely manner.

Policy commitments apply to the overall operating activities of the Company, its subsidiary, and business partners (including suppliers).

In addition, FORCE MOS Technology complies with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, and other relevant regulations for TWSE/TPEX Listed Companies or laws and regulations related to business practices as a basic prerequisite for the fulfillment of integrity management. The Company also continuously follows up on the changes in domestic and foreign laws and regulations in order to assess the potential risks and impacts that may incur to the Company. Moreover, based on the results of regulatory identification, we review whether there are corresponding regulations within the Company to ensure the appropriateness and adequacy of the Company's policies.

Major Policies and Regulations Related to Responsible Business Conduct

Aspect	Relevant Policy or Commitment	Approval Authority	Objective Description	Communication Method	Links
Corporate Governance and Integrity Management	Corporate Governance Best Practice Principles	Board of Directors	To establish a robust corporate governance system, the Company has in place the “Corporate Governance Best Practice Principles” and comprehensive internal control system as well as internal audit system, all of which operate effectively in line with the Corporate Governance Best Practice Principles.	Through regular internal meetings and communication, the Company emphasizes the importance of the “Corporate Governance Best Practice Principles,” “Integrity Management Guidelines,” “Code of Ethical Conduct,” and “Procedures and Conduct Guidelines for Integrity Management” and requests strict compliance and implementation from the Board of Directors, the management team, and all employees.	<u>Regulations/Corporate Governance Best Practice Principles</u>
	Integrity Management Guidelines		The Company has established the “Integrity Management Guidelines,” the “Code of Ethical Conduct,” and the “Procedures and Conduct Guidelines for Integrity Management.” The Board of Directors and management team are well aware of the importance of these regulations in order to build a robust business operation and a benchmark for an honest company culture and to fulfill the commitment of integrity management policies.		<u>Regulations/Integrity Management Guidelines</u>
	Code of Ethical Conduct				<u>Regulations/Code of Ethical Conduct</u>
	Procedures and Conduct Guidelines for Integrity Management				<u>Regulations/Procedures and Conduct Guidelines for Integrity Management</u>
Sustainable Development	Sustainability Development Best Practice Principles		In order to assist the Company in fulfilling corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the Company adopted the “Sustainability Development Best Practice Principles” to actively fulfill sustainable development in the course of our business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.	The Company explains the contents and importance of the “Sustainability Development Best Practice Principles” to the Board of Directors, the management team, and all colleagues through educational training and meetings and hopes that each can work together to march towards sustainable development and fulfill the Company’s sustainability goals.	<u>Regulations/Sustainability Development Best Practice Principles</u>

Embedding Policy Commitments

FORCE MOS Technology established the Sustainability Promotion Task Force and five subordinate groups in 2024 to take charge of the formulation and execution of various ESG project guidelines. The Chairman has appointed the Vice President as the committee convenor. The convenor of each group are appointed to the highest supervisors of corresponding departments. Currently the five promotion groups are the Corporate Governance Group, the Green and Low-carbon Group, the Innovative Service Group, the Sustainable Supply Chain Group, and the Employee Welfare Group. The Sustainability Promotion Task Force convenes at least two meetings annually. Through regular meetings, the Task Force formulates annual sustainable development policies and commitment policies for responsible business conduct and reviews the implementation status of the guidelines targeting each sustainable development issue.

Advocacy and Promotion of Responsible Business Conduct

FORCE MOS Technology has the “Corporate Social Responsibility Best Practice Principles” in place. In addition, the Company has passed ISO 9001 and ISO 14001 and continued to exercise corporate governance, foster a sustainable environment, preserve public welfare, and enhance disclosure of corporate sustainable development information. To ensure employees’ awareness and implementation of the Company’s policy commitment, integrity management, and occupational ethics, the Company organizes at least one advocacy session every year to express to the interior the importance of integrity.

Simultaneously, FORCE MOS Technology requests its business partners to comply with the “Corporate Social Responsibility Best Practice Principles.” Before engaging in business with suppliers, the Company evaluates whether the suppliers have any records of impacting the environment or society and strives to avoid transactions with those in conflict with CSR policies. In addition, the Company has the “Supplier HSF Management Operation Guidelines” in place, signs the HSF Substance Guarantee with qualified suppliers (packaging/testing subcontractors and finished product suppliers), and complies with EU RoHS and REACH regulations to require the suppliers’ reduction or restriction of substances harmful to the environment.

FORCE MOS Technology strictly abides by the laws and regulations of the competent authority in terms of corporate governance, integrity management, environmental protection, and labor rights. To ensure the accuracy and completeness of regulatory compliance, we conduct education and training to employees regularly and extend the philosophy of integrity management to the daily performance of all employees. An advocacy session is organized at least once a year to express within the Company the importance of integrity. In 2024, the Company held a training program on integrity management and ethical practices for all employees in batches, with a total of 30 participants, 100% completion rate, and a total of 30 person-hours.

2.2 Materiality Analysis

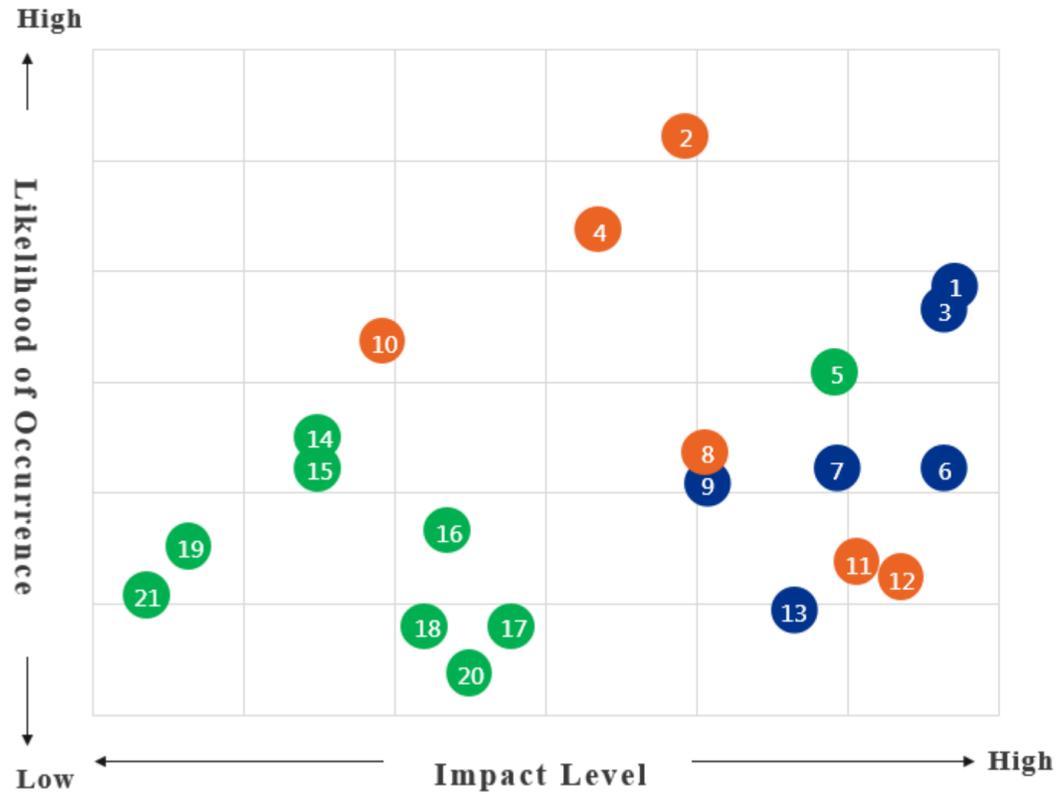
Process for Identifying Material Topics

FORCE MOS Technology conducts a materiality analysis in accordance with the GRI Standards (2021) to identify the Company’s sustainability issues that have significant impact on the economy, environment, and society (people and human rights), which are served as the basis for information disclosure in this report and effective communication with stakeholders. In 2024, FORCE MOS Technology conducted stakeholders communication and material topics identification through the following five steps:

Identify Target Communication	Conforming with the five aspects of the AA1000 Stakeholder Engagement Standard (AA1000SES), influence, tension, responsibility, dependency, and diverse perspectives, stakeholders identification questionnaires were sent to FORCE MOS Technology’s colleagues (including the management). The results of the questionnaires approved by the Company were categorized into six stakeholders groups by importance, i.e., Customer, Supplier/Partner, Employee, Investor/Shareholder, Government agency and Media.
↓	
Collect Sustainability Issues	To effectively understand the organizational context, FORCE MOS Technology has taken into consideration the GRI standards, the Company’s core values and objectives, sustainability reports and industry concerns of our domestic peers, stakeholders, business activities, and sustainability trends. The Sustainability Promotion Task Force conducted discussions and identification of various issues and consulted with external consultants to compile FORCE MOS Technology’s sustainability issues list for 2024, which contained a total of 21 sustainability issues.
↓	
Assess Impact	<p>The internal management conducted a “Sustainability Impact Assessment Questionnaire” among the Company’s internal and external stakeholders and internal unit directors and senior management to assess the likelihood and scale of actual/potential and positive/negative impacts of each sustainability issue on the economy, environment, and society.</p> <ul style="list-style-type: none"> • Negative Impact: Assessed according to severity and likelihood of occurrence; and considered the negative human rights impacts of the issues. • Positive Impact: Assessed according to the scale and scope of impacts and the likelihood of occurrence.
↓	
Prioritize the Significance of Impacts	After the results of the questionnaires were compiled, the positive and negative impact scores were totaled. Then, the issues were prioritized in order of scores and impact significance. The internal management discussed the ranking results and considered major industry issues, international trends, and the opinions of external consultants to set the threshold of material topics. A total of 6 sustainability issues, Product Quality and Customer Service, Talents Employment and Retention, Operational Strategies and Economic Performance, Sustainable Supply Chain Management, Corporate Governance and Integrity Management, Climate Change and Adaptation, were identified as the material topics in 2024 and submitted to the Chairman.
↓	
Confirm and Disclose Material Topics	<p>The Chairman once again reviewed and tested the appropriateness of the identified material topics and threshold criteria and confirmed that there were no omissions or deficiencies in the material topics prioritized for reporting to ensure their completeness, inclusiveness, and macroscopy as well as the extent of their consistency with the Company’s sustainable development strategies.</p> <p>After the Chairman approved the above six material topics, the internal management further discussed and determined the boundaries of these material topics to be considered both internally and externally to ensure that important sustainability information has been fully disclosed in the Report. In accordance with the reporting requirements of the material topics, the internal management has elaborated the relevant response strategies, management actions, indicators, and targets in this report to ensure that the Report appropriately and faithfully expresses the Company’s ESG implementation status. In addition, the Company will use this as a highlight for communication and improvement in its daily operations and will regularly evaluate the effectiveness of the management guidelines for the material topics.</p>

Negative Impact Matrix

Negative Impact Matrix



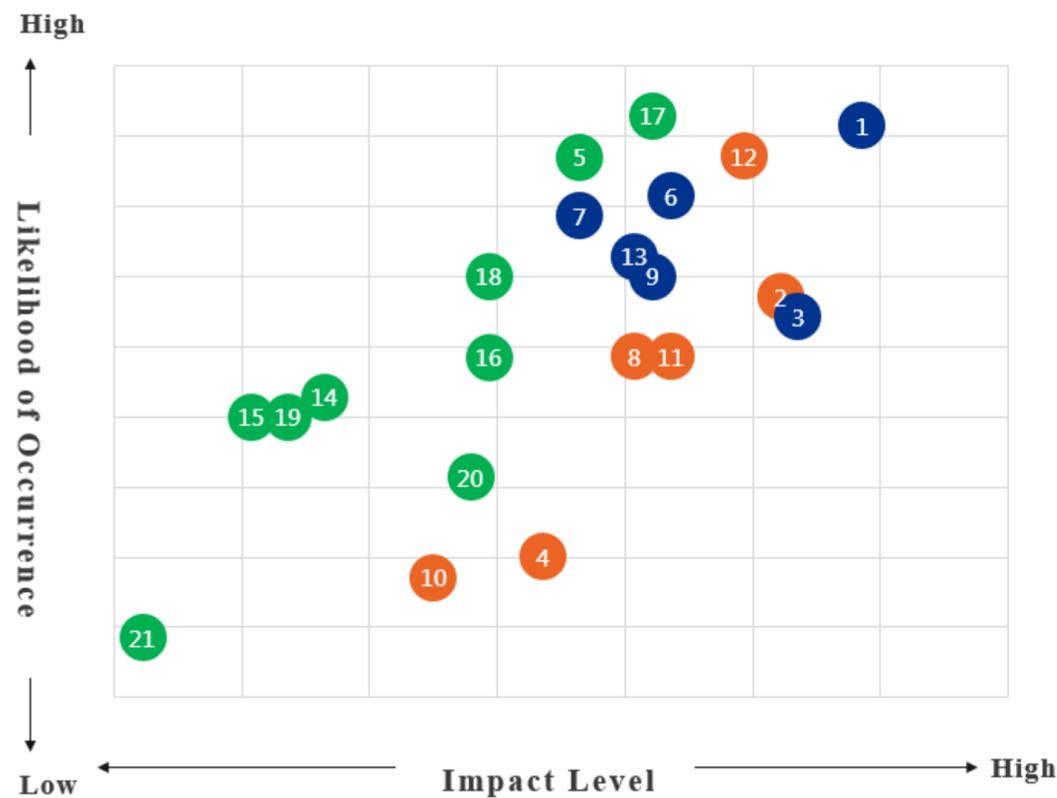
Environmental	
5 Sustainable Supply Chain Management	18 Waste Management
14 Energy Management	19 Climate Change and Adaptation
15 GHG Emissions Management	20 Water Resources and Wastewater Management
16 Green Innovation and Technological R&D	21 Biodiversity
17 Hazardous Substance Management	

Social	
2 Talent Employment and Retention	10 Public Welfare Participation
4 Talent Development	11 Employee Care and Labor Protection
8 Human Rights	12 Occupational Safety and Health

Governance/Economic	
1 Product Quality and Customer Service	7 Risk Management
3 Operational Strategy and Economic Performance	9 Information Security and Customer Privacy Protection
6 Corporate Governance and Integrity Management	13 Legal Compliance

6 Items Primary Negative Impact Topics	10 Items Secondary Negative Impact Topics	5 Items Continuously Tracked Negative Impact Topics
Talent Employment and Retention Product Quality and Customer Service Operational Strategy and Economic Performance Talent Development Sustainable Supply Chain Management Corporate Governance and Integrity Management	Risk Management Human Rights Information Security and Customer Privacy Protection Public Welfare Participation Employee Care and Labor Protection Occupational Safety and Health Legal Compliance Energy Management GHG Emissions Management Green Innovation and Technological R&D	Hazardous Substance Management Waste Management Climate Change and Adaptation Water Resources and Wastewater Management Biodiversity

Positive Impact Matrix



Environmental

- 5 Sustainable Supply Chain Management
- 14 Energy Management
- 15 GHG Emissions Management
- 16 Green Innovation and Technological R&D
- 17 Hazardous Substance Management
- 18 Waste Management
- 19 Climate Change and Adaptation
- 20 Water Resources and Wastewater Management
- 21 Biodiversity

Social

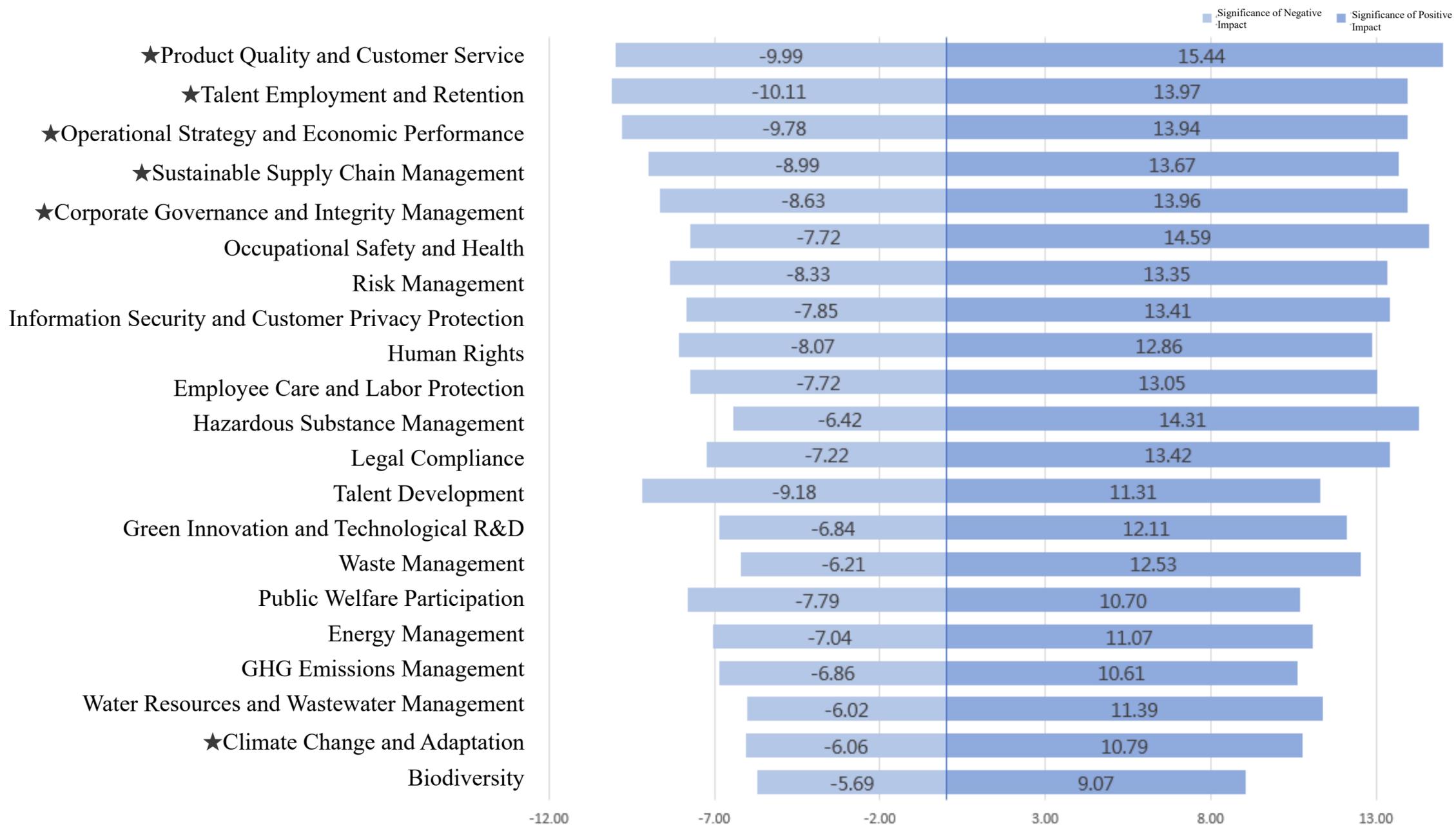
- 2 Talent Employment and Retention
- 4 Talent Development
- 8 Human Rights
- 10 Public Welfare Participation
- 11 Employee Care and Labor Protection
- 12 Occupational Safety and Health

Governance/Economic

- 1 Product Quality and Customer Service
- 3 Operational Strategy and Economic Performance
- 6 Corporate Governance and Integrity Management
- 7 Risk Management
- 9 Information Security and Customer Privacy Protection
- 13 Legal Compliance

6 Items Primary Positive Impact Topics	10 Items Secondary Positive Impact Topics	5 Items Continuously Tracked Positive Impact Topics
Product Quality and Customer Service Occupational Safety and Health Hazardous Substance Management Talent Employment and Retention Corporate Governance and Integrity Management Operational Strategy and Economic Performance	Sustainable Supply Chain Management Legal Compliance Information Security and Customer Privacy Protection Risk Management Employee Care and Labor Protection Human Rights Waste Management Green Innovation and Technological R&D Water Resources and Wastewater Management Talent Development	Energy Management Climate Change and Adaptation Public Welfare Participation GHG Emissions Management Biodiversity

Significance Assessment of Positive/Negative Impact of Material Topics



★The threshold of materiality is based on the top five and climate change and adaptation from the sum of the positive and negative impacts scores, which are identified as material topics.

2.3 Table of Material Topics and Value Chain Boundaries

Aspect	Corresponding SDGs	Material Topics	Impact on Value Chain Boundaries			Corresponding Chapter
			Upstream	FORCE MOS Operations	Downstream	
Governance / Economic		Corporate Governance and Integrity Management	●	●	●	3.1 Corporate Governance and Integrity Management
		Operational Strategy and Economic Performance	●	●	●	3.2 Operational Strategy and Economic Performance
		Sustainable Supply Chain Management	●	●		4.1 Sustainable Supply Chain Management
		Product Quality and Customer Service		●	●	5.1 Product Quality and Customer Service
Environmental		Climate Change and Adaptation	●	●	●	6.1 Climate Change and Adaptation
Social		Talent Employment and Retention		●		7.1 Talent Employment and Retention

● Direct Impact ● Indirect Impact

2.4 Stakeholders Communication and Engagement

Stakeholders Identification

To fulfill corporate social responsibility, a company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance issues, so as to achieve the objective of sustainable management. Through the following good communication platforms with stakeholders, the Company understands the reasonable expectations and demands of stakeholders. Regardless of a question, grievance, or suggestion from the economic, social, or environmental perspectives, the Company will manage such appropriately in good faith and provide feedback or improvement plans to achieve effective communication.

Stakeholders' Concerned Issues of and Communication Status in 2024

Category	Significance to FORCE MOS Technology	Concerned Issues	Communication Method and Frequency		Communication Status and Achievement in 2024	Responsible Department/Contact
Employee	Employees are the partners who fight side by side with FORCE MOS Technology. The Company is committed to creating a happy working environment that respects human rights, includes diversity, and satisfies the various needs of employees in work and life. This has always been our commitment to the employees.	<ul style="list-style-type: none"> Talent Employment and Retention Occupational Safety and Health 	Labor-management meetings	Quarterly	<ul style="list-style-type: none"> A total of 4 labor-management meetings were held in 2024. A total of 4 Employee Welfare Committee meetings were held in 2024. A total of 4 orientation trainings for new hires were held in 2024. 	HR Dept./Admin Dept. Phone: +886-2-89769223
			Employee Welfare Committee meetings			
			Orientation training for new hires			
			Employee sexual harassment/grievance email	Any time		

Category	Significance to FORCE MOS Technology	Concerned Issues	Communication Method and Frequency		Communication Status and Achievement in 2024	Responsible Department/Contact
Customer	The core philosophy of FORCE MOS Technology is to create value for our customers, to understand their needs through constant communication, to fortify trust, and to help them achieve their goals for mutual growth.	<ul style="list-style-type: none"> Product Quality and Customer Service Information Security and Customer Privacy Protection Green Innovation and Technological R&D 	Business meetings	Weekly	<ul style="list-style-type: none"> A business meeting once a week helps facilitate team communication and enhance the Company's operational efficiency. At least one customer visit per week helps establish reliance with customers, understand customer needs in a timely manner, and further increase customer satisfaction as well as opportunities for business development. 	Technical Marketing Dept./President's Office Phone: +886-2-89769223
			Telephone calls			
			Customer visits	Weekly/Monthly		
			E-mail correspondence	Unscheduled		

Category	Significance to FORCE MOS Technology	Concerned Issues	Communication Method and Frequency		Communication Status and Achievement in 2024	Responsible Department/Contact
Supplier/ Partner	Suppliers, as the crucial partners of the Company who provide products and services necessary, help maintain the product quality, brand reputation, and image of FORCE MOS Technology.	<ul style="list-style-type: none"> • Sustainable Supply Chain Management • Legal Compliance 	Supplier assessments/audits	Annually	<ul style="list-style-type: none"> • A total of 2 outsourcing factory inventories were conducted in 2024. • A total of 4 supplier assessments/audits were conducted in 2024. 	Production Management Dept./Procurement Dept. Phone: +886-2-89769223
			Outsourcing factory inventories	Unscheduled		
			Supplier management system			
			Telephone calls Fair trade email (service@force-mos.com)			

Category	Significance to FORCE MOS Technology	Concerned Issues	Communication Method and Frequency		Communication Status and Achievement in 2024	Responsible Department/Contact
Government Agency	FORCE MOS Technology abides by the government regulations and policies, maintains a smooth communication with the government, and creates local employment opportunities.	<ul style="list-style-type: none"> • Corporate Governance and Integrity Management • Legal Compliance • Climate Change and Adaptation 	Public disclosure and filing as set in applicable laws and regulations	Unscheduled	<ul style="list-style-type: none"> • Attended a total of 3 advocacy sessions organized by the government in 2024. • Announced a total of 27 pieces of material information on the Market Observation Post System in 2024. • Conducted a total of 12 audit routines in 2024. 	Spokesperson of the Company President's Office Chung, Ping-Chia Vice, President Phone: +886-2-89769223
			Participation in advocacy sessions and seminars			
			Market Observation Post System			
			Government documents correspondence			
			Cooperation in relevant inspections and audits			Deputy Spokesperson/ Contact Point of Stock Service Finance and Accounting Dept., Lin, Yu-Nien, Manager Phone: +886-2-89769223

Category	Significance to FORCE MOS Technology	Concerned Issues	Communication Method and Frequency		Communication Status and Achievement in 2024	Responsible Department/Contact
Shareholder/Investor	Shareholders' support is the cornerstone of FORCE MOS Technology's robust growth. The Company shall safeguard their rights and interests, treat all shareholders fairly, and ensure their full understanding, participation, and decision-making in the material information of the Company.	<ul style="list-style-type: none"> Operational Strategy and Economic Performance Corporate Governance and Integrity Management Risk Management 	Shareholders' meetings	Annually	<ul style="list-style-type: none"> A total of 1 shareholders' meeting was held in 2024. A total of 1 annual report was issued in 2024. A total of 4 financial reports were issued in 2024. 	Spokesperson of the Company President's Office Chung, Ping-Chia Vice, President Phone: +886-2-89769223
			Investor conferences			
			Publication of annual reports			
			Publication of financial reports	Quarterly		
			Company website Investor email (ir@force-mos.com)	Any time		Deputy Spokesperson/ Contact Point of Stock Service Finance and Accounting Dept., Lin, Yu-Nien, Manager Phone: +886-2-89769223

Category	Significance to FORCE MOS Technology	Concerned Issues	Communication Method and Frequency		Communication Status and Achievement in 2024	Responsible Department/Contact
Media	The importance of the media to the Company should not be underestimated. Media coverage and publicity can shape and enhance the Company's brand image, increase public trust, and minimize negative impacts by message delivery and facts clarification in times of crisis.	<ul style="list-style-type: none"> Public Welfare Participation 	Press conference	Unscheduled	<ul style="list-style-type: none"> PR companies were entrusted to assist in the maintenance of press relations. A total of 43 news (7 in newspaper and 36 on the Internet) were publicized in 2024. A total of 14 press releases on revenue and operation excerption were publicized in 2024. 	Spokesperson of the Company President's Office Chung, Ping-Chia Vice, President Phone: +886-2-89769223
			Media gathering			
			Company website	Any time		
			Press release	Monthly		
						Deputy Spokesperson/ Contact Point of Stock Service Finance and Accounting Dept., Lin, Yu-Nien, Manager Phone: +886-2-89769223

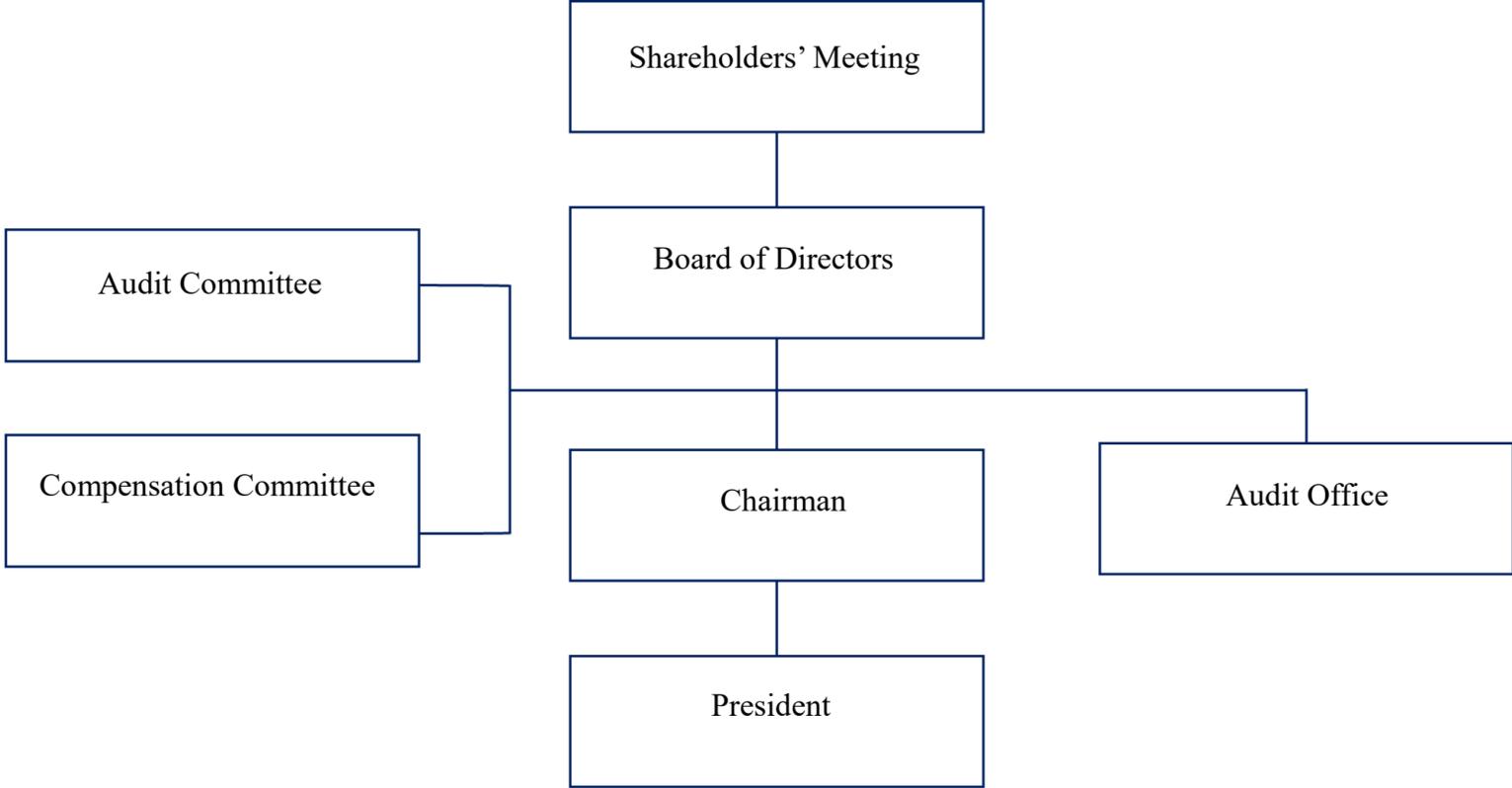
CH3 Sustainability Commitment and Management
3.1 Corporate Governance and Integrity Management
Material Topics Management

Material Topic	Corporate Governance and Integrity Management		
Description of Impact	Positive Impact: The Company has established comprehensive corporate governance system and regulations. Additionally, all directors possess abundant leadership and decision-making experiences as well as professional backgrounds in finance, laws, and computer fields to provide tailored suggestions required by the Company and to meet stakeholders' expectations and demands.		
	Negative Impact: Failure to fully implement corporate governance may incur corrupt situations which sabotage Company image and relevant stakeholders' rights and interests.		
Policy / Commitment	With reference to the advices given by competent authorities, we have stipulated the Corporate Governance Best Practice Principles to set up a good governance system. Additionally, we regularly review the Company's operational performance and important strategy issues, including but not limited to the risks and opportunities covered in economy, environment, and society, to safeguard the rights and interests of all stakeholders.		
Actions Taken	<ul style="list-style-type: none"> • Relevant management procedures have been formulated, such as the Procedures and Conduct Guidelines for Integrity Management. • The Audit Office inspects the operational performance and important strategy issues. • We have established thorough accounting and internal control systems as required by the applicable laws and regulations and organizes at least one advocacy session every year to express to the interior the importance of integrity. 		
Tracking and Evaluation Mechanism	<ul style="list-style-type: none"> • To ensure the implementation of integrity management, the Company has established effective accounting and internal control systems. The internal auditors regularly review reports. • The Company's Audit Office is in charge of the formulation and supervision of the "Procedures and Conduct Guidelines for Integrity Management" and reports at the Board meetings when necessary. • We implement the performance evaluation of the Board of Directors, continue to strengthen the performance, and follow up on and review the achievement status. 		
Management Objective	Short-term Goals (within 3 years)	Mid-term Goals (3-5 years)	Long-term Goals (over 5 years)
	(1) Continuously upgrade to the top 66%- 80% in the ranking of Corporate Governance Evaluation. (2) Arrange sustainable management courses for all directors.	Continuously upgrade to the top 51%-65% in the ranking of Corporate Governance Evaluation.	Continuously upgrade to the top 41%-60% in the ranking of Corporate Governance Evaluation.
Annual Performance	<ul style="list-style-type: none"> • There were matters penalized by the competent authorities due to violation of laws related to integrity management, anti-competition, monopoly practices, and anti-corruption, nor were there reported cases involving in corruption. 		
Stakeholders Participation	<ul style="list-style-type: none"> • Employee: The Company has the "Work Rules" in place for compliance. Employees may communicate through internal platforms such as labor-management meetings and the Employee Welfare Committee for at least 4 times a year. • Shareholder and Investor: The Finance Department manages and responds to the questions raised by directors; whereas the spokesperson and the deputy spokesperson are served as contact points available for investors to make inquiries. • Supplier: Upholding the philosophy of sustainable development and the principle of fair trade, we supervise and expedite suppliers to comply with the requirements of environmental protection, labor safety, and human rights. • Media: PR companies are entrusted to assist in the maintenance of press relations. Phone calls, email correspondence, and social medias are also made for unscheduled communication with the press. 		

**3.1.1 Corporate Governance Organization
Governance Structure and Composition**

The Board of Directors is the highest governance body of FORCE MOS Technology. The Company also has the Audit Committee and the Compensation Committee to assist the Board in performing its supervisory duties and report to the Board of Directors every quarter regarding their activities, proposals, and relevant resolutions. In terms of sustainability strategy management, the Board of Directors serves as the highest managing organization for the decision-making and supervision of the impact management for economic, environmental, and social topics. When resolving material matters, the Board considers economic, environmental, and social topics, their impact, risks, and opportunities, and the opinions of stakeholders.

Corporate Governance Structure



3.1.2 Board of Directors Operations

Board Composition

The primary duties of the Board of Directors of FORCE MOS Technology include directing Company strategies, supervising the management, and being responsible to the Company and shareholders. The various procedures and arrangements of its corporate governance system ensure that, in exercising its authority, the Board of Directors complies with laws, regulations, the Company's Articles of Incorporation, and the resolutions of shareholders' meetings, and maintains its independence and its accountability to the shareholders' meetings. Pursuant to Article 17 of the Company's Articles of Incorporation, the Board of Directors consists of 8 directors, including 3 independent directors accounting for 37.5% of the total number of directors as of December 31, 2024. Please refer to the Company's 2024 Annual Report for Board members' names, genders, terms of office, major academic qualifications, and concurrent positions held in other companies. The Company's Board of Directors meets at least once a quarter and has held 7 meetings in 2024.

Board of Directors Operations

Title	Name	Actual Attendance Rate (%) of the Board of Directors in 2024
Chairman	Chung, Ming-Tao	100
Director	Chang, Chin-Cheng	100
Director	Liao, Yu-Huei	85.71
Director	Tu, Kao-Wei	100
Director	Chung, Ping-Chia	100
Independent Director	Ho, Ling-Ling	100
Independent Director	Hsieh, Mei-Tzu	100
Independent Director	Chen, Meng-Ping	100
Independent Director	Sun, Te-Chih	75 _(Note)

Note: The Independent Director, Mr. Sun, Te-Chih, resigned on May 21, 2024.

Corporate Governance Officer

The Company's Board of Directors resolved on August 4, 2021, to appoint Mr. Lin, You-Nian, Manager of Finance and Accounting, as the Corporate Governance Officer, to protect shareholders' rights and strengthen the functions of the Board. Mr. Lin, You-Nian, Manager of Finance and Accounting, has obtained more than seven years of experience in managerial positions in charge of finance and accounting at public companies. The primary duties of the Corporate Governance Officer are handling matters related to the Board of Directors and Shareholders' Meetings in accordance with the laws, preparing minutes of the Board of Directors and Shareholders' Meetings, assisting directors with onboarding and continuing education, providing information necessary for directors to perform their duties, and assisting directors in complying with relevant laws and regulations.

Board Diversity

The Article 20 of the Company’s Corporate Governance Best Practice Principles stipulates that the composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company’s business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background, e.g., law, accounting, industry, finance, marketing, technology, professional skills, and industry experience. Among them, there are 3 female directors, adding diversity to the Board of Directors. Please refer to the Company’s 2024 Annual Report for the Board members’ major experiences and other important positions held.

Board Member Diversity Overview

Name	Gender	Also a Company Employee	Basic Composition						Diverse Professional and Industry Experience								
			Age Group					Independent Director Year of Tenure		Operational Judgment	Accounting & Financial Analysis	Management Capability	Crisis Management	Industry Knowledge	Global Market Perspective	Leadership	Decision-Making
			31~40	41~50	51~60	61~70	71~80	Below 3 years	3~9 years								
Chung Ming-Tao	Male				V					V	V	V	V	V	V	V	V
Chang Chin-Cheng	Male	V			V					V	V	V	V	V	V	V	V
Liao Yu-Huei	Male						V			V	V	V		V	V	V	V
Tu Kao-Wei	Male	V		V						V	V	V	V	V	V	V	V
Chung Ping-Chia		V	V							V	V	V	V	V	V	V	V
(Rep. of Ping Chia Investment Co., Ltd.)	Male				V					V	V	V		V	V	V	V
Ho Ling-Ling	Female				V			V		V	V	V		V	V	V	V
Hsieh Mei-Tzu	Female				V			V		V	V	V		V	V	V	V
Chen Meng-Ping	Female																

Nomination and Selection of the Highest Governance Body

The election of directors at FORCE MOS Technology is conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. According to the laws and regulations, a shareholder holding 1% or more of the total number of issued shares may submit to the Company a candidates list and elect by voting at a regular shareholders meeting. The nomination and selection of director candidates shall take composition diversity of the Board into consideration, including the basic requirements and values of gender, age, nationality, and culture and the professional knowledge, backgrounds, and industrial experience, so that the directors elected possess the knowledge, skills, and experience necessary to perform their duties as well as abundant management experience in economic, environmental, social issues, and the impact thereof. To protect the independence of the Board of Directors, the setup and selection of independent directors are in accordance with the “Company Act” and the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.”

Chair of the Highest Governance Body

The Board of Directors of FORCE MOS Technology is currently in its eighth term and is led by Mr. Chung, Ming-Tao, the Chairman, a member of the management team, and the President in order for the Company to receive powerful and consistent leadership and to effectively and efficiently plan and execute business strategies in the long run. In order to ensure the independence of corporate operations, directors or their representative corporations who have an interest in the discussed matters at meetings are required to declare their conflicts of interest regularly and are subject to the supervision of the independent directors. Please refer to the Company’s 2024 Annual Report for the information about directors’ recusal from voting due to conflicts of interest.

Delegation of Responsibility for Managing Impacts

The Chairman has assigned the responsibility for managing impacts to the Vice President, who shall present the management status of the Company’s economic, environmental, and social impacts at the Board meetings annually.

Role of the Highest Governance Body in Overseeing the Management of Impacts

As the highest governance body within FORCE MOS Technology, the Board of Directors directly participates in the supervision and management of the Company’s performance and risk management in economic, environmental, and social issues and makes final decisions. When resolving material matters, the Board considers economic, environmental, and social topics, their impact, risks, and opportunities, and the opinions of stakeholders. Please refer to Chapter of Stakeholders Communication and Engagement in this report for information.

Role of the Highest Governance Body in Sustainability Reporting

The Company’s Chairman reviews the Sustainability Report to ensure that all material topics are covered. The 2024 Sustainability Report was discussed and resolved by the Board of Directors on August 6, 2025.

Conflicts of Interest

In accordance with Article 206 of the “Company Act,” FORCE MOS Technology explicitly states in its “Rules of Procedure for Board Meetings” that if any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting and that when the relationship is likely to prejudice the interests of the Company, the director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another director’s proxy to exercise voting rights on that matter. Please refer to the Company’s 2024 Annual Report for the information about the directors’ recusal from voting due to conflicts of interest (including Board meeting dates, directors’ names, agenda items, reasons for required recusal, and participation status in voting).

Continued Education of the Board of Directors

To enhance the Board of Directors' professional knowledge and skills, FORCE MOS Technology arranges professional courses on corporate governance, economic, environmental, and social issues for directors based on industry characteristics, Company development strategies, directors' academic backgrounds and experiences. Please refer to the directors and supervisors attendance in board meetings and education status on the Market Observation Post System for information about the training status of directors (including the directors in participation, training dates, course information, organizers, and training hours).

Directors' Continued Education in 2024

Title	Name	Training Date	Organizer	Course Title	Training Hours
Chairman	Chung, Ming-Tao	2024/8/6	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3H
		2024/11/5		Offensive and Defensive of Patent Right	3H
Director	Chang, Chin-Cheng	2024/8/6	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3H
		2024/11/5		Offensive and Defensive of Patent Right	3H
Director	Liao, Yu-Huei	2024/8/6	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3H
		2024/11/5		Offensive and Defensive of Patent Right	3H
Director	Chung, Ping-Chia	2024/8/6	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3H
		2024/11/5		Offensive and Defensive of Patent Right	3H
Director	Tu, Kao-Wei	2024/8/6	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3H
		2024/11/5		Offensive and Defensive of Patent Right	3H
Independent Director	Ho, Ling-Ling	2024/8/6	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3H
		2024/11/5		Offensive and Defensive of Patent Right	3H
Independent Director	Hsieh, Mei-Tzu	2024/8/6	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3H
		2024/8/27-8/28	Securities & Futures Institute	Training Course for Directors, Supervisors and Corporate Governance Officers (12hr)	12H
		2024/9/12	Taipei Exchange	Advocacy Seminar on Insider Trading of OTC Listed and Emerging Stock Companies	3H
		2024/11/5	Taiwan Corporate Governance Association	Offensive and Defensive of Patent Right	3H
Independent Director	Chen, Meng-Ping	2024/8/6	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3H
		2024/11/5		Offensive and Defensive of Patent Right	3H

3.1.3 Functional Committees and Their Operations

Audit Committee

In order to enhance organizational values, strengthen oversight and management functions, and implement financial reviews and controls to help the Company achieve its strategic objectives, FORCE MOS Technology has set up the “Audit Committee” with 3 independent directors as the Committee members. In 2024, the Audit Committee held a total of 7 meetings with 100% average attendance of Committee members. Please refer to the Company’s 2024 Annual Report for the members’ information and operations of the Audit Committee.

Compensation Committee

FORCE MOS Technology has set up the “Compensation Committee” with 3 independent directors as the Committee members who hold meetings at least twice a year. In 2024, the Compensation Committee held a total of 4 meetings with 100% average attendance of Committee members. Please refer to the Company’s 2024 Annual Report for the members’ information and operations of the Audit Committee. The Committee exercises the care of a good administrator to faithfully perform the following duties and present its recommendations to the Board of Directors for discussion. Please refer to the Company’s 2024 Annual Report for the members’ information and operations of the Compensation Committee.

1. Establishing and periodically reviewing the performance assessment standards and the policies, systems, standards, and structure for the compensation of the directors and managerial officers.
2. Periodically assessing the degree to which performance goals for the directors and managerial officers have been achieved and setting the types and amounts of their individual compensation.
3. Periodically reviewing the organizational rules of the Compensation Committee and making recommendations for amendments.

3.1.4 Shareholders Communication, Rights, and Interests

Communication Critical Concerns

In addition to the regular meetings of the committees and the reports at Board meetings, the management of the Company also provides the directors with the Company’s important reports and information on a regular basis and communicates with them about any critical concerns at all times. Please refer to the Company’s material information published on the Market Observation Post System for the nature and total number of critical concerns during the reporting period.

Communication on Critical Material Matters in 2024

Unit	Item	Communication Frequency	Annual Reporting Frequency
Finance & Accounting Department	Financial Information Financial Reports	Quarterly	Once
Audit Office	Audit Reports Audit Plans	Quarterly	Once

Evaluation of the Performance of the Board of Directors

To enhance the operating efficacy of the Board of Directors, the Company’s “Board Performance Evaluation Procedures” stipulates the Board performance evaluation procedures and evaluation methods to conduct performance evaluation annually. The evaluation contents include the participation in the operation of the Company, the improvement of the quality of the Board of Directors’ decision making, the composition and structure of the Board of Directors, the election and continuing education of the directors, and internal control. Please refer to the Performance Evaluation of Board of Directors under the Corporate Governance Section of the FORCE MOS Technology’s official website for more information on the results of the Board’s performance evaluation in 2024.

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
Conducted once per year	January 1, 2024 to December 31, 2024	Board of Directors, individual directors, and functional committees	Internal self-evaluation by the Board and self-evaluation by individual directors	Degree of participation in company operations, quality of Board decisions, composition and structure of the Board, selection and continuing education of directors, internal control, etc.

Remuneration Policies

Remuneration Policies for the Members of the Board of Directors and Senior Executives

- **Directors:** The remuneration paid to directors is managed in accordance with the Company’s Articles of Incorporation and the “Regulations for Directors,’ Compensation Committee Members,’ and Managers’ Remuneration.” When there is annual profit, the Compensation Committee proposes the remuneration amount based on the percentage stipulated in the Articles of Incorporation. The proposal is submitted to the Board of Directors for approval and subsequently reported to the Shareholders’ Meeting.
- **President and Vice President:** The remuneration paid to the President and Vice Presidents includes salaries, bonuses, and employee compensation. It is determined based on the position held, the responsibilities undertaken, the individual’s contribution to the Company’s performance, and market benchmarks. Recommendations are made by the Compensation Committee to the Board of Directors and decided by the Board. Employee compensation is also proposed by the Compensation Committee based on the Company’s Articles of Incorporation and, when there is annual profit, recommended to the Board based on the prescribed percentage and subsequently reported to the Shareholders’ Meeting.

The remuneration paid to directors, president, and vice presidents is reviewed by the Compensation Committee and approved by the Board of Directors. In evaluating their remuneration, the results of performance evaluations are also taken into consideration. In the future, the Company plans to incorporate ESG sustainable business performance into the performance evaluation for directors, president, and vice presidents as a basis for the evaluation of remuneration. In addition, the retirement benefit system is the same as that of regular employees and is in accordance with the applicable laws and regulations. Please refer to the Company’s 2024 annual report for information on directors and managers’ remunerations, bonuses, termination payments, pensions, and other information.

Process to Determine Remuneration

The remuneration determination process of FORCE MOS Technology is to give reasonable remuneration by considering the Company's overall operating performance, individuals performance achievement rate, and contribution to the Company. Relevant remunerations are submitted to the Compensation Committee for review and the Board of Directors for resolution. The Company also inspects global economy, international financial environment, and changes to the industrial business at any time, estimates the future operating development, profitable conditions, operating risks, relevant regulatory updates, and reviews the remuneration systems in a timely manner to strike a balance between sustainable management and risk control. Currently only internal parties are engaged in the design of remuneration policies and the decision-making of remunerations. Please refer to the Company's 2024 Annual Report for the Company's resolutions on remunerations. The Company's remuneration is paid in accordance with the Articles of Incorporation, which are subject to the approval of the shareholders' meetings. Each year the Company is required to report at the regular shareholders' meetings on the distribution of employees' and directors' remuneration for the previous fiscal year. The remuneration proposal for 2024 was already reported at the Shareholders' Meeting on May 20, 2025.

Subordinate to the Board of Directors, the Company has established the Compensation Committee, composed by 3 independent directors and parallel with the Audit Committee. The Compensation Committee reviews and make decisions fairly and reasonably on the remunerations of the highest governance body and senior management.

When exercising its duties, the Compensation Committee follows these principles:

1. Ensure that the Company's compensation arrangements comply with relevant laws and regulations and are sufficient to attract outstanding talent.
2. The performance evaluation and compensation of directors and managers should refer to common standards within the industry, and consider factors such as individual time commitment, responsibilities undertaken, achievement of personal goals, performance in other roles, compensation provided to equivalent positions in recent years, and assess the reasonableness of the link between individual performance, company operating performance, and future risk in terms of achieving the Company's short- and long-term business objectives and financial conditions.
3. Avoid inducing directors and managers to take risks exceeding the Company's risk appetite in pursuit of compensation.
4. When determining the ratio of short-term performance bonuses and the timing of variable compensation payments for directors and senior managers, the industry characteristics and the nature of the Company's business should be considered.

Annual Total Compensation Ratio

Annual Total Compensation Ratio in 2024 (All employees represent 1)

Indicator	Ratio
Ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	6.34 : 1
Ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	- (Note)

Note:

1. Annual total compensation includes salary, bonus, stock awards, option awards, non-equity incentive plan compensation, and pension value.
2. The calculation was unavailable as the salaries of over half of the colleagues were not adjusted in 2024.
3. The Company has filed information on the Market Observation Post System under the section of "Information about salary of full-time employees who are not in a managerial position" regarding the average and median salary of non-executive employees and the changes between the aforementioned statistics and that of the previous physical year. Such information can be found using the following route: Market Observation Post System>Corporate Governance>Information relating to employee benefits and compensations>Information about salary of full-time employees who are not in a managerial position. (<https://mops.twse.com.tw/mops/#/web/t100sb15>)

3.1.5 Integrity Management

Legal Compliance

FORCE MOS Technology has designated the Audit Office as the unit responsible for the management of the Company's integrity, ethics, and responsible business conduct. It is in charge of coordinating the formulation, supervision, and enforcement of the Company's responsible business conduct policies and regulations, as well as the investigation and punishment of whistleblowing cases. Additionally, it reports to the Board of Directors and the Audit Committee at least once a year on matters of ethics, compliance with laws and regulations, and whistleblowing incidents. In order to fulfill the supervision function of corporate governance, the Company has established internal and external consultation and whistleblowing channels and has informed employees and other stakeholders of the same through employee education and training.

Whistleblowing Channels

External Channels	Email provided on the Company website for anonymous whistleblowing	whistleblower@force-mos.com
	Whistleblower's email	whistleblower@force-mos.com
Internal Channels	Chairman's email	dover@force-mos.com
	Employee grievance email	whistleblower@force-mos.com

Upon receipt of a report, the Company immediately delegates an authority unit for investigation according to the nature of the case, during which the records are properly kept and processes are appropriately managed. The identity of the whistleblower, the content of the whistleblowing, and the participants in the investigation are kept confidential to avoid unfair treatment or retaliation. In cases proven upon investigation, we shall take necessary legal actions, including termination of employment contracts or business dealings, as appropriate. In the meantime, we also provide employees with integrity management (including insider trading)/sustainability awareness measures and internal e-mail propagandas to raise their awareness and prevent the recurrence of similar cases.

If there is any violation of integrity management or responsible business conduct, employees may immediately express their opinions to the management through the internal dedicated whistleblowing email, the Stakeholder Area on the official website, and the internal proposal system. If an external stakeholder finds a violation of integrity management/business ethics, he or she may report such through the Company's dedicated hotline or the Stakeholder Area on the official website. When a stakeholder submits a comment through the dedicated email set up in the Stakeholder Area, the message will be sent through the system to the corresponding dedicated unit, which is required to report the handling progress within a specified period of time. The Company compiles the statistics and tracks the number of receipts and handling progress on a daily basis. In 2024, FORCE MOS Technology did not have any incidents in serious violation of social and economic laws and regulations (Note), nor any incidents of penalties and non-monetary sanctions. In addition, the Company did not receive any whistleblowing cases.

Note: Serious violations refer to cases involving more than NT\$200,000 of penalties.

Anti-corruption

To foster a corporate culture of ethical management and sound development and establish good commercial practices, FORCE MOS Technology has established the “Integrity Management Guidelines,” the “Procedures and Conduct Guidelines for Integrity Management,” the “Code of Ethical Conduct,” and other relevant internal regulations. These provisions serve as the basis of the behavioral standards for directors, managerial officers, employees, suppliers, and customers, who shall exercise recusal to the fullest extent possible when in conflicts of interest, shall not participate in corruption or bribery practices, and shall not retaliate against or coerce whistleblowers. In 2024, the Company did not have incidents in violation of the above ethical and corruption behaviors, nor anti-competitive behavior and lawsuits or closed legal actions and lawsuits related to anti-trust laws and monopoly practices.

In order to reinforce employees’ concept of integrity and legal compliance, the Company has published the policies and documents related to integrity management and work ethics on the Company’s intranet or bulletin boards. In addition, the Company organizes courses and announcements from time to time to enhance our colleagues’ awareness and implementation of compliance with integrity and work ethics. In 2024, the Company did not conduct corruption-related risk assessments for each of its operating locations. In the future, the Company will continue to plan and perform a comprehensive corruption risk assessment for all of its operating locations to identify possible risks and formulate relevant anti-corruption policies and procedures based on the results of the risk assessments to ensure the understanding and adherence of all employees and relevant stakeholders.

3.2 Operational Strategy and Economic Performance

Material Topics Management

Material Topics	Operational Strategy and Economic Performance		
Description of Impact	Positive Impact: Increasing Company revenue and shaping the Company's brand image.		
	Negative Impact: The economic situations and consumer market showing a slowdown trend will affect the Company's profits and investors.		
Policy / Commitment	<ul style="list-style-type: none"> We persistently and actively research and develop new technologies, innovate, and optimize our products. In addition to launching MOSFETs with improved electricity efficiency, we continue to strengthen the management of our supply chain and adjust our operating strategies in response to international trends and market conditions in order to pursue growth in operating performance. We aim to maximize the interests of all shareholders and employees to achieve sustainable operation. 		
Actions Taken	<ul style="list-style-type: none"> The R&D Department has developed new technology and products. The Technical Marketing Department has explored new clients. The Production Management Department has strengthened the communication with and the management of suppliers. 		
Tracking and Evaluation Mechanism	<ul style="list-style-type: none"> Regular management meetings are held to follow up on and review the achievement of each unit's targets and to take relevant countermeasures or improvement measures. The management is in charge of operational performance planning and execution, which is overseen and reviewed by the Board of Directors. 		
Management Objective	Short-term Goals (within 3 years)	Mid-term Goals (3-5 years)	Long-term Goals (over 5 years)
	(1) Establish a sustainable supply chain to upgrade competitive edges. (2) Continuously research and develop MOSFETs with improved electricity efficiency to fulfill our corporate social responsibility.	Continuously research and develop MOSFETs with improved electricity efficiency and reduce pollution to fulfill our corporate social responsibility.	Continuously research and develop MOSFETs with improved electricity efficiency and reduce pollution to fulfill our corporate social responsibility.
Annual Performance	<ul style="list-style-type: none"> The operating revenue in 2024 was NT\$815,074 thousand. We will be continuously committed to enhancing the overall operational performance. A total of 3 MOSFET products with improved electricity efficiency were successfully developed in 2024. 		
Stakeholders Participation	Investor/Media: By publicizing press release every month, we announce the Company's operation status to the media for investors' understanding.		

3.2.1 Economic Performance

Direct Economic Value Generated and Distributed

FORCE MOS Technology adopts a stable business strategy, actively explores new markets and new customers, and uses existing patents to research and develop new technologies and products in hope of entering the blue ocean market and avoiding product price competition. The Company will endeavor to expand the application of its products, enhance operational efficiency, and further maintain product profitability. We will continue to demonstrate our research and development capabilities and widely apply our technologies in the future in order to uplift the Company's operating achievements.

Economic Performance Information

Unit: NT\$ thousand

Fiscal Year	2022	2023	2024
Direct economic value generated: operating revenues	1,098,228	738,519	815,074
Operating costs	741,419	537,536	621,139
Employee wages and benefits (Note)	83,450	68,895	73,362
Payments to providers of capital	125,616	139,265	26,668
Payments to government by country	44,379	4,775	2,035
Community investments	2,900	1,200	-
Economic value retained	100,464	(13,152)	91,870

Note:

1. "Employee wages and benefits" has deducted the amounts belonging to operating costs.
2. The Company did not have any political donations in 2024.

3.2.2 Tax Management

Approach to Tax

The Board of Directors of FORCE MOS Technology is the highest decision-making and supervisory body for the Company's taxation. We are committed to complying with the tax laws and regulations and the relevant interpretation letters and are duly subject to the quarterly reviews and enforcement of the tax procedures by the Finance Department pursuant to the law in order to maintain socio-economic stability and facilitate the sustainable development of business operations.

Tax Policies
1. The Company shall comply with tax laws and regulations, meet international taxation standards, honestly file and pay tax, and fulfill the social responsibilities of taxpayers.
2. Tax information shall be disclosed regularly in accordance with the requirements of relevant regulations and standards to improve company transparency.
3. For changes in tax regulations, the Company shall evaluate the impact and make contingency strategies prudently.
4. The Company shall strengthen the professional knowledge of its tax personnel and equip them with the capability to identify and respond to tax issues in a timely manner.
5. The Company shall maintain continuous and effective communication with the local tax authority and support the government's policy to promote sustainable development.

Tax Governance, Control, and Risk Management

The Company's daily tax administration and management is carried out by the Finance Department with the assistance of professionals with tax experience. Transactions are evaluated appropriately. For profit-seeking enterprise income tax, the Company only applies for R&D credits based on R&D receipts and R&D personnel salaries every year as set forth in the "Regulations Governing the Application of Tax Credits for Corporate or Limited Partnership R&D Expenditures." For value-added and non-value-added business tax, since the Company's foreign sales account for over 90% of the total, the Company applies for tax refunds every two months pursuant to the law. The rest, such as tariffs, house tax, and land value tax, are all processed and paid in accordance with the provisions of the law.

The Company considers tax risk assessment for all material transactions and ensures compliance with tax laws and regulations through internal control systems. When FORCE MOS Technology has questions about the application of tax laws, we will take the initiative to communicate with tax authorities. In the event where we receive a letter from tax authorities, we will fully cooperate to provide information. By doing so, we establish a respectful relationship with tax authorities and build a communication system with stakeholders under mutual trust. In order to protect the rights and interests of our stakeholders, the Company has provided a complaint channel on its official website for stakeholders to report illegal or unethical tax practices. The profit-seeking enterprise income tax for the past years have been audited and attested by certified public accountants and filed in accordance with the law.

Stakeholder Communication And Management of Concerns Related to Tax

We keep abreast of the latest tax issues and build trust and honest communication with tax authorities in the regions of our operating locations to help improve the tax environment and system. Simultaneously, we disclose tax information to our stakeholders in the Investor Information area on the official website to enhance the information transparency.

CH4 Sustainability Service

4.1 Sustainable Supply Chain Management

Material Topics Management

Material Topic	Sustainable Supply Chain Management		
Description of Impact	Positive Impact: Hand in hand with our suppliers, we develop from a sustainable management perspective, such as pursuing carbon neutrality in the environmental aspect, emphasizing human rights issues in the social aspect, and meeting assessment requirements in corporate governance aspect to comply with regulatory requirements and enhance our industrial competitiveness.		
	Negative Impact: Disruptions in the supply chain or failures of suppliers to meet the Company’s or customers’ requirements will result in unstable supply, which may in turn affect our financial performance and commitments to customers.		
Policy / Commitment	We dedicate ourselves to building a sustainable supply chain and incorporate the environmental and social responsibilities into all of our supplier management processes as principles. We look forward to collaborating with suppliers who are aligned with these standards to jointly promote sustainable development.		
Actions Taken	<ul style="list-style-type: none"> • We have increased the communication channels with suppliers and sent additional representatives to each packaging plant for monitoring and communication purposes in order to strengthen the resilience of suppliers. • A qualified assessment must be conducted prior to engaging in procurement with suppliers whom we have not worked with before. The assessment team consists of the Production Management, Quality Assurance, Packaging Engineering, and R&D departments to conduct assessment process on the suppliers. • To ensure the capability and performance of suppliers, suppliers are required to sign a “procurement contract,” which may be modified according to the terms and conditions agreed upon by both parties. • We have requested suppliers to introduce automated production equipment and automated inspection of finished products to enhance industrial competitiveness. • We have requested suppliers to provide quality data of the products they produce to serve as assessment criterion. 		
Tracking and Evaluation Mechanism	With the annual suppliers assessment/inspections, we follow up on the suppliers’ performance in environmental sustainability through assessment procedures.		
Management Objective	Short-term Goals (within 3 years)	Mid-term Goals (3-5 years)	Long-term Goals (over 5 years)
	Establish procurement standards in alignment with ESG principles, e.g., prioritized selection of environmentally friendly products and suppliers meeting ethical standards.	Set up a suppliers rating system (e.g., environmental impact, social responsibility, and governance transparency) to encourage suppliers’ enhancement in ESG performance.	Require suppliers to set up carbon reduction targets and to regularly review their performance in carbon reduction.
Annual Performance	In line with the EU’s latest requirement on REACH, we have requested suppliers to sign the investigation forms. The signing rate in 2024 reached 100%.		
Stakeholders Participation	Supplier: Feedback may be given as appropriate targeting the annual audit results.		

4.1.1 Suppliers Overview

The total procurement amount of FORCE MOS Technology in 2024 was NT\$637,901 thousand with a total of 38 suppliers in partnership. The five major procurement categories are wafer processing, packaging, EPI, finished products, and wafers. In 2024, the total procurement amount of the five major categories was NT\$613,683 thousand, accounting for 96.21% of the total procurement amount. Among them, the category with the highest procurement expenditure was wafer processing. “Critical suppliers,” which are identified by procurement amount, criticality, and other conditions, are suppliers with material influence on the product quality and production schedules of FORCE MOS Technology. There are a total of 10 critical suppliers, accounting for 26.32% of all other suppliers.

Category of Suppliers	Number of Suppliers	Location of Suppliers	Procurement Amount (thousand)	Percentage of Total Procurement (%)
Wafer processing	4	Taiwan	247,376	38.78%
Packaging	11	China	230,789	36.18%
EPI	2	Taiwan	58,255	9.13%
Procurement for finished products	16	China	54,960	8.62%
Procurement for wafers	5	China	22,303	3.50%

Category of Suppliers	Number of Critical Suppliers	Number of Non-Critical Suppliers	Total
Wafer processing	1	3	4
Packaging	3	8	11
EPI	2	-	2
Procurement for finished products	2	14	16
Procurement for wafers	2	3	5

Local Procurement

The Company prioritizes procurement from domestic vendors to support the local economy and ensure the stability of the supply chain. Nonetheless, when selecting materials and services, we also consider using local or foreign resources based on the combination of factors such as price, technology, and delivery time. This strategy ensures that we are able to meet quality requirements while remaining competitive edges and flexibility. In recent years, we have reduced our purchases due to a decline in the price competitiveness of raw materials offered by our suppliers. In the future, we will continue to seek more suppliers with price competitiveness.

Local Procurement Status

Fiscal Year	2022	2023	2024
Amount of procurement made to local suppliers (NT\$ thousand)	615,011	318,752	357,299
Total amount of procurement (NT\$ thousand)	1,598,536	968,440	1,309,949
Percentage of procurement made to local suppliers (%)	38.47%	32.91%	27.28%

Note:

1. Calculation for the percentage of local procurement: Amount of procurement made to local suppliers / Total amount of procurement
2. The definition of local refers to the nationality where the operating location is.
3. Important operating locations are Force Mos Technology Co., Ltd. and its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.

4.1.2 Supplier Management

New Suppliers That Are Screened Using Environmental and Social Criteria

FORCE MOS Technology has set up the “Supplier Management Regulations” to assess whether the suppliers have any records of impacting the environment or society and strives to avoid transactions with those in conflict with CSR policies before engaging in business with suppliers. In addition, the Company demands the R&D, Quality Assurance, and Production Management units to conduct product quality (incl. the HSF requirements) and delivery time assessments on suppliers on a quarterly basis in accordance with the “Suppliers Assessment and Annual Audit Procedures.” The description of the assessments is as follows. To ensure that our selected suppliers or outsourced suppliers comply with the Company’s and the HSF products’ regulations and fulfill our corporate social responsibility, FORCE MOS Technology, when importing new suppliers, requires suppliers to sign the HSF Substance Guarantee to request their reduction or restriction on the use of environmentally hazardous substances and their compliance with the EU RoHS and REACH regulations. In the social aspect, FORCE MOS Technology adopts relevant social criterion (e.g., discrimination, violation of gender equality, infringement of the right to work, etc.) to screen new suppliers. There was a total of 1 new supplier in 2024, representing 100% of new suppliers screened by environmental and social criteria.

Contents of the “Suppliers Assessment and Annual Audit Procedures”
For suppliers with a first rating below 80 scores (Level C), the Quality Assurance Department convenes relevant units to provide consultation and issues an “Abnormal Quality Form” to request for corrective and preventive measures from the said suppliers within a certain period of time.
For suppliers with a rating below 70 scores (Level D), the Company shall suspend subcontracting projects. The Quality Assurance Department convenes relevant units to provide consultation and conduct the audit process once again. If the situation of the said suppliers is not improved, the Company shall cancel their suppliers’ qualification when necessary.
For suppliers with a rating of Level D in two consecutive assessments, their qualification shall be canceled.
For suppliers who have had environmentally material abnormality, have publicized such information, and have received fines by the Environmental Protection Administration, the Company shall convene meetings to discuss whether the said suppliers’ qualifications should be canceled and the subsequent matters.

Operations and Suppliers in Which the Right to Freedom of Association and Collective Bargaining May Be at Risk

The activities and investment agreements within FORCE MOS Technology and among all operating locations of FORCE MOS Technology are conducted in accordance with local laws and regulations. They also comply with local labor laws and regulations that no discriminatory or harassing working environment, no child labor, and no forced or compulsory labor exist. All suppliers adhere to the provisions set forth in labor laws or the Labor Standards Act. In 2024, there were no operations and suppliers at significant risk for incidents of forced or compulsory labor, nor were there incidents and complaints in violation of freedom of association.

CH5 Customer Value

5.1 Product Quality and Customer Service

Material Topics Management

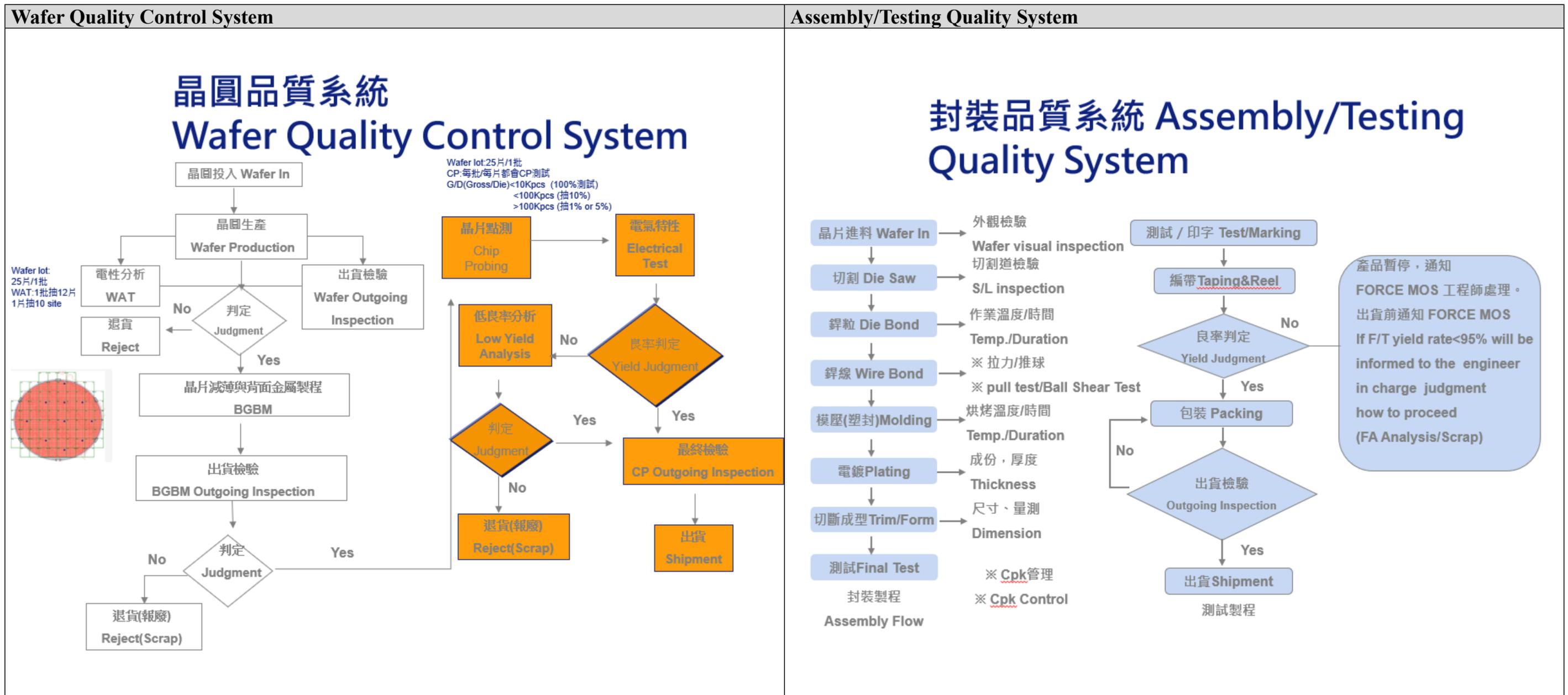
Material Topic	Product Quality and Customer Service		
Description of Impact	Positive Impact: With the ISO 9001 Quality Management Systems as the basis, we can provide systematic services to satisfy the conditions required by customers, extend customer orders, and increase consumers' trust.		
	Negative Impact: The Company is a design company with all manufacturing processes outsourced. As our products contain multiple materials and raw materials, an inappropriate management will result in quality and safety concerns at customers' end, bring operational risks to the Company, and further lose customer orders as well as consumers' trust.		
Policy / Commitment	FORCE MOS Technology always adheres to the philosophy of quality service, continuous improvement, and sustainable management. In terms of quality and HSF (Hazardous Substance Free) policies, the Company sticks to the four major principles; i.e., Prevention Over Correction, Do It Right the First Time, Priority to Customer Satisfaction, and Hazardous Substance Free, to ensure that the products are 100% compliant with the standards of customers' demands.		
Actions Taken	<ul style="list-style-type: none"> To ensure a guarantee on product quality, we purchase all raw materials and supplies that are compliant with the HSF requirements from the qualified suppliers on the registered list of qualified suppliers. We have established a traceable management system. 		
Tracking and Evaluation Mechanism	<ul style="list-style-type: none"> A management review meeting is held annually to assess the achievement status of quality targets. A third-party verification institute is appointed annually for inspection and verification purposes in order to maintain the effectiveness of our systems. 		
Management Objective	Short-term Goals (within 3 years)	Mid-term Goals (3-5 years)	Long-term Goals (over 5 years)
	(1) Responding time for customer complaints ≤ 9 days (2) Qualification ratio of monthly purchases/sales $\leq 99.8\%$ (3) External failure costs $\leq 1\%$ (4) Packaging yield monitoring $> 95\%$	(1) Establish the connection of suppliers' quality traceability, digitalize measurement data, and generate outgoing inspection reports automatically. (2) The outgoing inspection reports to automatically generate bills of materials and testing reports for HSF compliance.	Plan on the introduction of AI management and comprehensively analyze as well as manage the data of the production, quality, and information systems through systematic integration, so as to minimize wastes.
Annual Performance	<ul style="list-style-type: none"> Average responding time for customer complaints ≤ 9 days Packaging yield monitoring reached 95%. There were no complaints related to products using Hazardous Substance (HSF). There were no complaints related to customers' health and safety, nor were there incidents in violation of law. There were no substantiated complaints concerning breaches of customer privacy and losses of customer data. 		
Stakeholders Participation	Supplier: They may participate in self-assessment and audit to meet the requirement of quality safety. Customer: They may raise related appeals through the communication channels on the website.		

5.1.1 Product Quality Management

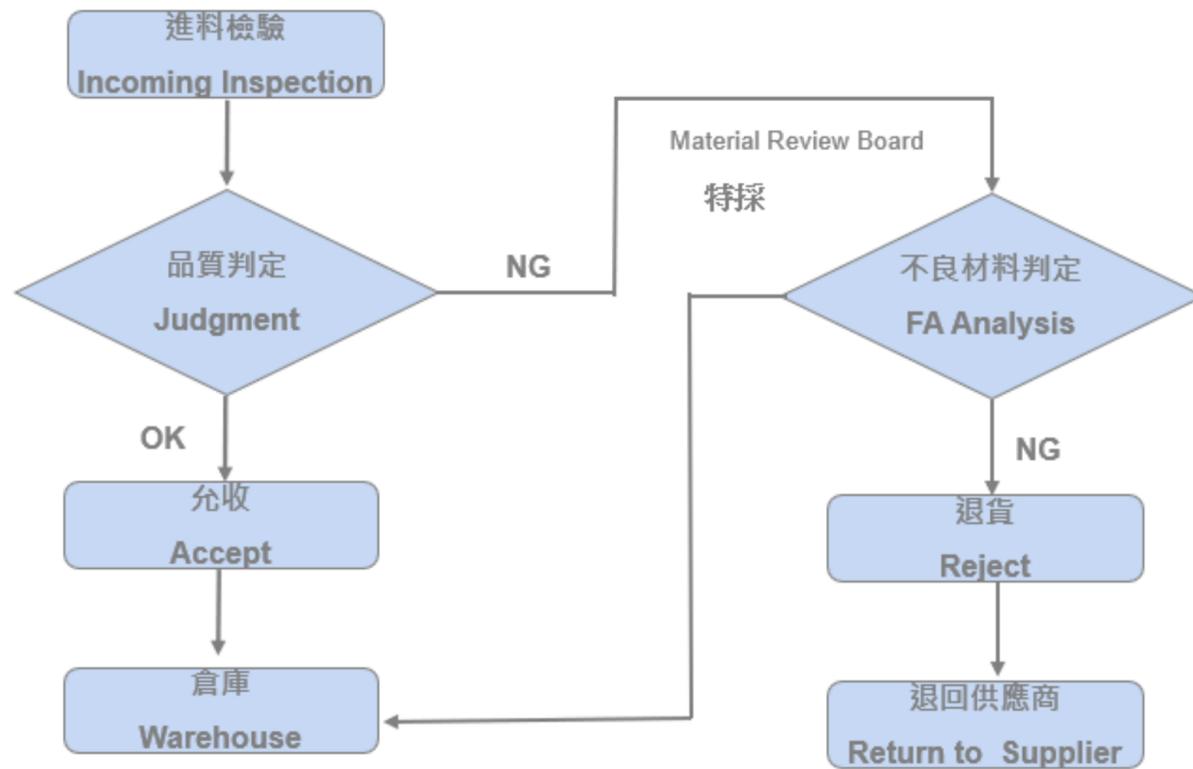
The quality policy of FORCE MOS Technology is “Full Participation, Professional Innovation, Constant Improvement, and Customer Satisfaction, Produce Green Products, Implement Pollution Prevention, Comply with Environmental Protection Laws, Improve Energy-saving and Carbon-reducing Efficiency, and Meet Customer and Stakeholder Requirements.” In accordance with this policy, we have formulated various regulations and guidelines for compliance. In addition to product quality and labeling compliance with national and regional laws, FORCE MOS Technology also manages quality through international quality management systems approved by third-party verification institutes, such as ISO9001 and ISO14001. We emphasize the setting and tracking of quality performance indicators, implement continuous improvement measures, and adopt various control processes to comprehensively inspect, evaluate, and improve product quality to meet customer demands and expectations.

<p>The diagram illustrates the PDCA cycle for quality management. It features five main components in ovals: Plan (6), Leadership (5), Support and Operation (7-8), Performance Evaluation (9), and Improvement (10). Arrows show a clockwise flow: Plan (6) to Leadership (5), Leadership (5) to Support and Operation (7-8), Support and Operation (7-8) to Performance Evaluation (9), Performance Evaluation (9) to Improvement (10), and Improvement (10) back to Plan (6). The cycle is also labeled with 'Plan', 'Do', 'Check', and '行動 Act'. External inputs on the left include 'Organization and Its Background (4)', 'Customer Demands', and 'Stakeholders Demands and Expectations (4)'. On the right, outputs are 'Customer Satisfaction', 'QMS Results', and 'Product and Service'.</p>	<p>This is a certification certificate for ISO 9001:2015 issued by SGS. The certificate number is TW15/10206. It certifies the management system of FORCE MOS TECHNOLOGY CO., LTD. The scope of certification is 'Design of discrete device(MOSFET, transistor, diode)'. The certificate is valid from 14 June 2022 until 14 June 2025. It includes the SGS logo and other accreditation logos like UKAS and IAF.</p>	<p>This is a certification certificate for ISO 14001:2015 issued by SGS. The certificate number is TW22/00000344. It certifies the management system of FORCE MOS TECHNOLOGY CO., LTD. The scope of certification is 'Design of discrete device(MOSFET, transistor, diode)'. The certificate is valid from 14 June 2022 until 14 June 2025. It includes the SGS logo and other accreditation logos like UKAS and IAF.</p>
<p align="center">PDCA Cycle for Quality Management</p>	<p align="center">ISO 9001 : 2015 Quality Management Systems Certification</p>	<p align="center">ISO 14001 : 2015 Quality Management Systems Certification</p>

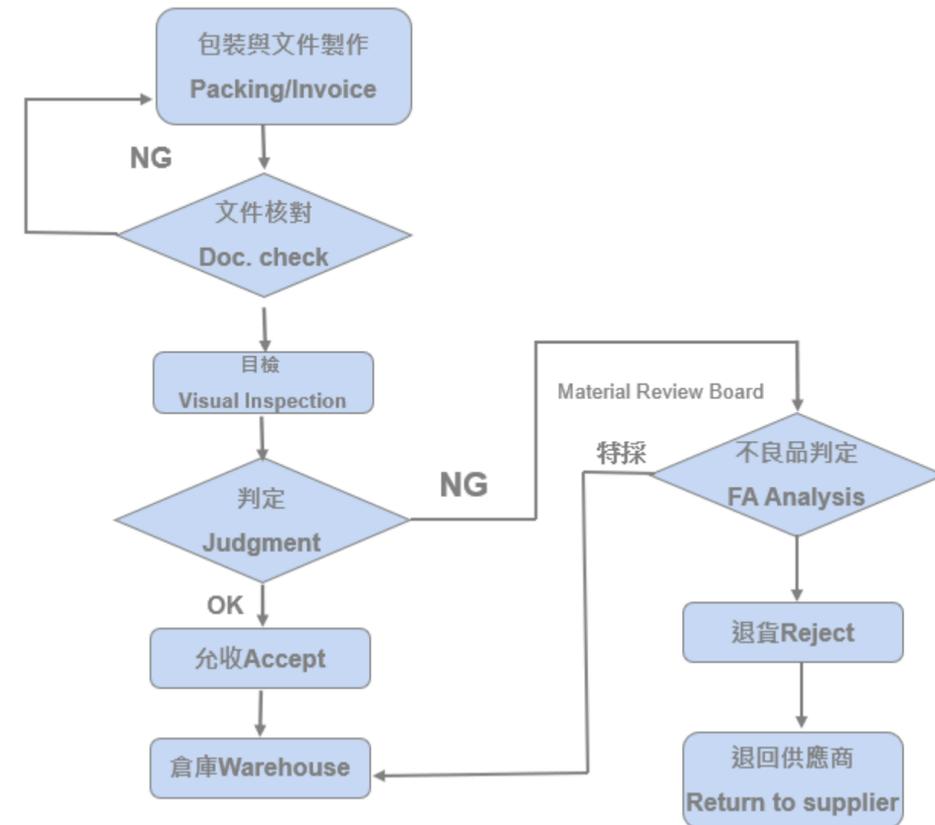
FORCE MOS Technology continues to establish stringent production process control and quality control operations. In order to enhance product quality, we continuously improve product quality through strengthened yield analysis, supply chain management, and understanding of customer demands, comply with customers' high standards, and establish hazardous substance management and various quality system processes. The description is as follows:



進料管制 Incoming Quality Control



出貨管制 Outgoing Quality Control



Assessment of the Health and Safety Impacts of Product and Service Categories

To ensure that our products’ compliance with the RoHS directive, the Company requests our suppliers to provide RoHS and HF reports of homogeneous materials every year. We also conduct regular surveys in accordance with the progress of the EU’s REACH updates to ensure that our products comply with the EU’s Restriction of Hazardous Substances Directive and REACH regulations. In addition to requiring suppliers to regularly provide reports on Restriction of Hazardous Substances (RoHS) and Halogen Free (HF), the Company takes the initiatives to send our products to third-party laboratories for product compliance testing every year. In 2024, the testing results of our products of all series were 100% compliant with laws and customers’ demands without incidents of non-compliance concerning the health and safety impacts of products and services.

Requirements for Product and Service Information and Labeling

FORCE MOS Technology is a design company with all manufacturing processes outsourced. Since June 11, 2007, all series of the Company’s products are compliant with the RoHS standards. 100% of our product packaging is labeled “RoHS Compliant” to ensure that all marketing information and labeling of our products and services comply with applicable laws and regulations and to provide complete and transparent information, including instructions, safety guidelines, ingredients (if applicable), sources, and relevant certificates. In 2024, there were no incidents of non-compliance concerning product and service information and labeling, nor were there any incidents of non-compliance concerning marketing communications.

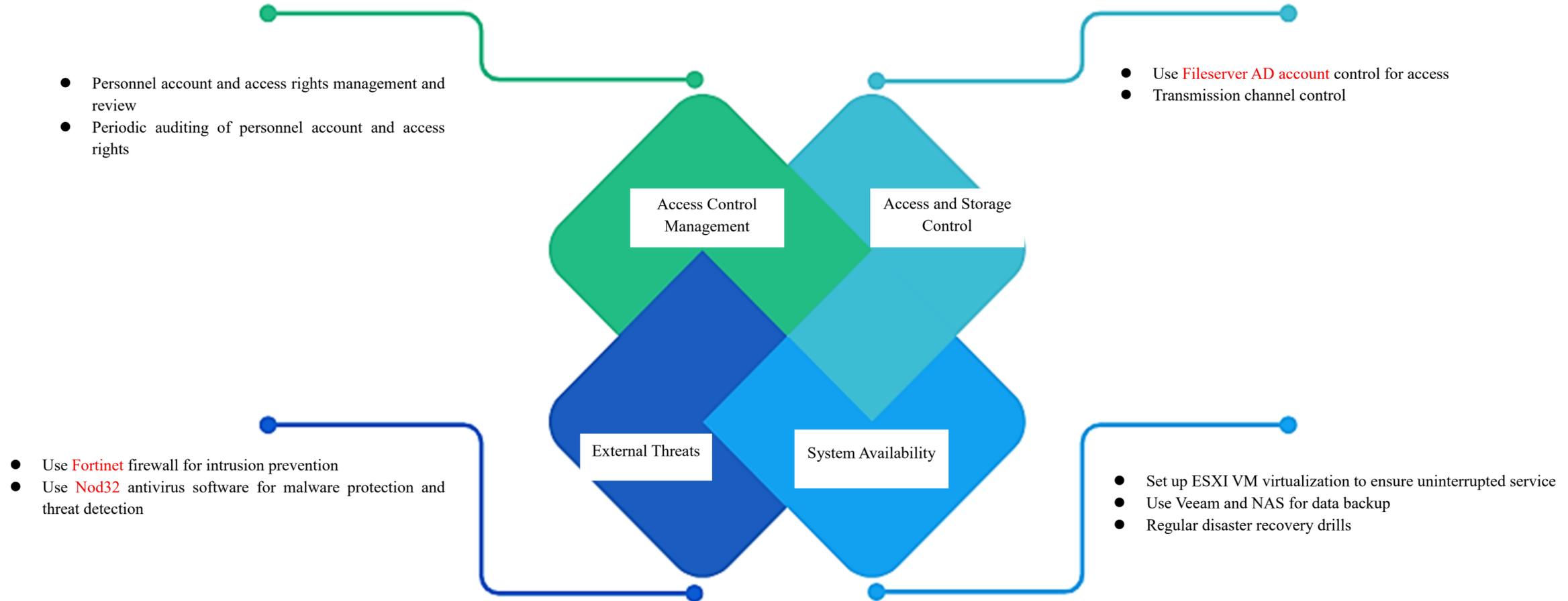
5.1.2 Information Security Management

The Company values customers’ information confidentiality as well as privacy. To protect the information provided by customers, we have adopted the PDCA method for information management. Our professional team is in charge of introducing and establishing the relevant management procedures to ensure target achievement and constant adjustments for improvement and to guarantee regulatory compliance to realize a comprehensive protection on customers’ data.

Information Security Policies	Information Security Management Framework
<p>Establishing System Regulations: Formulating the Company’s information security management system and regulating employee operational behaviors.</p>	<div style="display: flex; justify-content: space-between;"> <div data-bbox="1463 1182 1914 1354"> <p>Information Security Governance</p> <ul style="list-style-type: none"> ● Establish company information security policies ● Establish internal information security operation procedures </div> <div data-bbox="1893 1140 2525 1776" style="text-align: center;"> </div> <div data-bbox="2555 1182 2873 1354"> <p>Risk Improvement</p> <ul style="list-style-type: none"> ● Improve internal operating procedures ● Introduce external solutions </div> </div>
<p>Application of Information Security Technology: Implementing information security management equipment and enforcing security management measures.</p>	
<p>Employee Education and Training: Conducting relevant information security education and training to enhance the information security awareness of all employees.</p>	<div style="display: flex; justify-content: space-between;"> <div data-bbox="1463 1530 1914 1703"> <p>Implementation</p> <ul style="list-style-type: none"> ● Promote information security policies and conduct personnel training ● Implement and enforce information security measures </div> <div data-bbox="2555 1530 2873 1732"> <p>Risk Assessment</p> <ul style="list-style-type: none"> ● Establish an information security risk assessment mechanism ● Conduct information asset risk assessments </div> </div>

Information Security Management Measures	
Establishing System Regulations	Our company has established various internal information security regulations and systems to govern employees' behavior concerning information security. These regulations are reviewed annually to ensure they align with changes in the operational environment, and adjustments are made as needed. We regularly conduct internal audits, certified public accountant (CPA) information audits, and occasional information security awareness campaigns to strengthen the management of our confidential data.
Application of Information Security Technology	To protect against external security threats, our company has implemented a multi-layered network architecture design and built various security systems to enhance the overall security of our information environment.
Employee Education and Training	Our company conducts regular internal employee information security education and training, and provides periodic information security awareness campaigns as needed based on the actual environment. This aims to enhance the security knowledge and awareness of our employees.

Specific Information Security Management Plan



5.1.3 Customer Relationship and Privacy Protection
Customer Satisfaction Survey and Customer Grievance Mechanism

FORCE MOS Technology highly values customers’ opinions and collects customers’ opinions and suggestions on various products and services as reference for internal operating improvements. A customer satisfaction survey is conducted at least once a year through paper questionnaires or telephone interviews. The customer satisfaction survey forms contain the following five items followed by columns for suggestions or requests, so that customers can fully express their ideas. In 2024, one customer satisfaction survey was conducted, with a response rate of 100% and an average score of 95.9.

Survey Items		Contents
1	Delivery Time	Overall satisfaction with delivery time / accuracy of delivery time / flexibility in delivery time changes requested by customers / quantity of supply in alignment with the demands of your company’s business growth
2	Quality	Overall satisfaction with quality / outgoing quality of products / efficiency and effectiveness in handling abnormalities / reliability of products
3	Professional Capability	Development capability to meet customer’ demands / results and efficiency of malfunction and material analysis
4	Service Attitude	Timeliness in response to customer demands / communication smoothness to customer demands / results as to how to address customer complaints
5	Compliance with Hazardous Substance Free (HSF)	Whether the product meets the customers’ HSF requirements / whether the HSF test report is updated in accordance with the requirements / whether the HSF labeling is clear

Customer Privacy

The Company has the “Code of Ethical Conduct” in place to establish and nurture our employee’s values and culture of integrity. With an emphasis on personal data protection, we keep confidential the personal data of all personnel with whom we engage in business and carry out collection, storage, processing, and use of personal data within reasonable purposes. In 2024, there were no substantiated complaints concerning breaches of customer privacy and losses of customer data.

CH6 Green Operations
6.1 Climate Change and Adaptation
Material Topics Management

Material Topic	Climate Change and Adaptation		
Description of Impact	Positive Impact: In order to fulfill our environmental responsibility, we are dedicated to the research and design of MOSFETs that improve electricity efficiency. This not only helps reduce energy consumption and carbon emissions but also meets the growing demands of our customers. By providing high-performance products, we aim to achieve a win-win situation in both environmental protection and technological innovation, further enhancing the Company's market competitiveness.		
	Negative Impact: Due to the higher level of technology required for development, failure to successfully develop related green energy products could worsen climate change and deteriorate the Company's business environment and financial condition.		
Policy / Commitment	FORCE MOS Technology not only strictly complies with various environmental regulations but is also committed to implementing energy-saving and carbon-reducing measures, such as improving lighting equipment, digitizing forms and documents, conserving energy, and promoting resource recycling. These initiatives aim to embed the concept of energy conservation and carbon reduction into employees' daily work environments and continuously reduce electricity consumption to lower carbon emissions and minimize ecological damage.		
Actions Taken	We have established a Sustainability Task Force responsible for formulating sustainability policies and annual plans, as well as tracking and reviewing the progress of sustainability initiatives.		
Tracking and Evaluation Mechanism	<ul style="list-style-type: none"> We conduct annual evaluations of the effectiveness of environmental management following the ISO 14001 management review process based on the PDCA cycle. Through the Sustainability Task Force, we continuously track the implementation of sustainability policies and the achievement of targets. 		
Management Objective	Short-term Goals (within 3 years)	Mid-term Goals (3-5 years)	Long-term Goals (over 5 years)
	(1) Reduce the use of plastic and paper in product packaging materials, striving for a 50% reduction (2) Reduce non-Halogen-Free products by 92% (3) Reduce greenhouse gas emissions by 2%	(1) Reduce the use of plastic and paper in product packaging materials, striving for a 70% reduction (2) Reduce non-Halogen-Free products by 93% (3) Reduce greenhouse gas emissions by 3%	(1) Reduce the use of plastic and paper in product packaging materials, striving for a 90% reduction (2) Reduce non-Halogen-Free products by 95% (3) Reduce greenhouse gas emissions by 4%
Annual Performance	<ul style="list-style-type: none"> In 2024, 90% of our products adopted halogen-free (HF) materials. In 2024, we completed ISO 14064 greenhouse gas inventory verification and will continue to comply with relevant regulatory requirements. 		
Stakeholders Participation	Packaging Plants: We simultaneously require our packaging plants to gradually replace materials with halogen-free (HF) alternatives during the subcontracting process. This not only helps reduce the emission of hazardous substances but also enhances the environmental performance of our products.		

6.1.1 Response to Climate Change

Climate Governance

The Board of Directors is the Company's highest decision-making and supervisory body in respect of responses to climate change and is in charge of approving the Company's management guidelines and strategies for climate change risks. The Chairman serves as the highest authority on climate change and leads the Sustainability Promotion Task Force, which take charge of overseeing the execution and related issues of climate change countermeasures. There are five functional groups subordinate to the Sustainability Promotion Task Force, i.e., Corporate Governance Group, Green and Low-carbon Group, Innovative Service Group, Sustainable Supply Chain Group, and Employee Welfare Group. Each functional group is led by its corresponding department within the Company to assess and analyze climate-related risks and opportunities and to execute climate-related strategies and actions. The Sustainability Promotion Task Force regularly reports to the Board of Directors on the initiatives, indicative targets, and operational achievements related to climate change to ensure the continuity and transparency of the sustainability efforts and the ability for timely adjustments and improvements on relevant strategies.

Climate-related Risks and Their Impact on Operations and Finance

Type of Risks	Dimension of Risks	Contents of Risks	Period of Impact	Effect of Risks on Company Strategy, Operation, and Finance	Responding Strategic Plans	Financial Impact of Responding Plans	Achievement and Performance
Transition Risks	Policy and Legal Risks	Strengthening the obligations of GHG emissions reporting	Short-term (1-3 years)	To address the new laws and policies by competent authorities regarding corporate GHG emissions data, enterprises need to conduct inventories and disclosure on the relevant environmental data, resulting in an estimated increase of NT\$540,000 in operating costs.	<ol style="list-style-type: none"> 1. Appoint external consultants to introduce ISO 14064-1 for GHG inventories. 2. Set up the Sustainability Promotion Task Force to formulate relevant plans to reduce GHG emissions. 	An amount of NT\$540,000/two years is estimated to be invested in the employment of external consultants to introduce ISO 14064-1 for GHG inventories.	FORCE MOS Technology has begun searching for an external consultant to assist in the implementation of ISO 14064-1 for GHG inventories. The inventory information for 2025 is scheduled to be disclosed in 2026, which will be aligned with the Sustainable Development Roadmap for TWSE- and TPEX-listed companies to ensure compliance with the government's sustainability requirements and targets.
Physical Risks	Acute Risks	Increased frequency and severity of extreme weather events (e.g., typhoons, floods, etc.)	Mid-term (3-5 years)	Stoppage or product delivery difficulties from foundries due to floods will result in an estimated reduction of NT\$2 million in operating revenue.	<ol style="list-style-type: none"> 1. Request foundries to improve waterproof measures. 2. Seek alternate foundries in different regions to diversify risks. 	The process of searching for and evaluating new factories requires time and funds, including factory inspection, quality review, and contract signing. The estimated investment is NT\$300,000.	We have been successful in finding a total of 1 alternate factory in a different region in 2024.

Climate-related Opportunities and Their Impact on Operations and Finance

Type of Opportunities	Contents of Opportunities	Period of Impact	Effect of Opportunities on Company Strategy, Operation, and Finance	Responding Strategic Plans	Financial Impact of Responding Plans	Achievement and Performance
Product and Service	Innovate and develop new products to upgrade product competitiveness	Mid-term (3-5 years)	As customers' demand for MOSFETs (Metal-Oxide-Semiconductor Field-Effect Transistor) that can improve power efficiency has gradually increased, we strive to satisfy their needs through new product development. The operating revenue is expected to increase NT\$8 million.	By investing in the research and development of MOSFETs (Metal-Oxide-Semiconductor Field-Effect Transistor), we expect to equip our products with more competitive edges in the market.	Although the research and development expenditure of MOSFETs (Metal-Oxide-Semiconductor Field-Effect Transistor) is expected to increase by NT\$200,000 per month, this investment is likely to bring our products' competitiveness in the market to another level and is expected to increase NT\$8 million in the operating revenue.	A total of 2 series of MOSFETs (Metal-Oxide-Semiconductor Field-Effect Transistor) that can improve power efficiency were successfully developed in 2024. (ME8248H-G / ME85P03)

Climate Risks Management System

To effectively respond to the risks brought about by climate change, the Company has fully integrated the identification, assessment, and management processes of climate risks into the overall risk management system. The Sustainability Promotion Task Force is in charge of identifying and managing physical and transition risks arising from climate change. It also proposes specific risk management measures and countermeasures, establishes relevant indicators, and carries out objectives management based on the identification results to ensure an effective implementation of strategies and objectives. The Board of Directors of the Company is in charge of overseeing the implementation of climate change risk management, whereas the Sustainability Promotion Task Force reports to the Board of Directors on a regular basis to ensure that the incorporate risk management system is capable of addressing the challenges of climate change effectively.

6.2 Energy Management

Energy Consumption Within the Organization

The major energy consumption within FORCE MOS Technology in 2024 was the non-renewable gasoline used in Company cars and the purchased electricity outside of Taiwan Power grids. The Company does not engage in the use of renewable fuel and the sales of energy.

Type of Energy	Unit	2023	2024
Gasoline	Liter (L)	14,421	15,995
	GJ	471.0	522.4
Purchased Electricity	kWh	117,123	119,215.64
	GJ	421.6	429.2
Total Energy Consumption	GJ	892.6	951.6
Organization's Specific Metric	Consolidated Revenue (NT\$ million)	738.52	815.07
Energy Intensity	Total Energy Consumption (GJ) / Organization's Specific Metric (NT\$ million)	1.21	1.17

Note:

1. The scope of energy consumption statistics is Force Mos Technology Co., Ltd.
2. The energy consumption has been converted into gigajoules (GJ). The conversion coefficients of heating value of various types are based on the Heat Content of Energy products for 2023 by the Ministry of Economic Affairs. 1 liter of gasoline=7,800 kcal; 1 kWh of electricity=860 kcal; 1 kcal=4.187 KJ; 1 KJ= 10⁻⁶ GJ.
3. All energy consumption was measured from payment receipts without any estimates.
4. Energy Intensity=Total Energy Consumption (GJ)/Consolidate Revenue (NT\$ million)

6.3 Greenhouse Gas Emissions Management
Greenhouse Gas Emissions

Type of GHG	Unit	2023	2024
Scope 1	Metric tons CO ₂ e	34.1303	38.0741
Scope 2	Metric tons CO ₂ e	57.8588	58.8925
Emissions (Total of Scope 1 and 2)	Metric tons CO ₂ e	91.9891	96.9666
Organization's Specific Metric	Consolidated Revenue (NT\$ million)	738.52	815.07
GHG Emissions Intensity	Total GHG Emissions (Metric tons CO ₂ e) / Organization's Specific Metric (NT\$ million)	0.12	0.12

Note:

1. The GHG emissions were calculated using the operation control method, with Force Mos Technology Co., Ltd. as the scope of inventory.
2. In response to GHG reduction and control, FORCE MOS Technology has commenced the first organizational GHG inventory since 2023, which has been verified by a third-party institute. In the future, we will disclose our reduction targets, strategies, and specific action plans for 2027 with 2026 as the base year in compliance with the Taipei Exchange "Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies" and the FSC's "Sustainable Development Guidemap for TWSE- and TPEX-Listed Companies."
3. The scope of statistics in Scope 1 includes: gasoline and refrigerant for car use, containing GHG types of CO₂, CH₄, N₂O, and HFCs. The source of emission factor is from the "Version 6.0.4 of the greenhouse gas emission factor management table" published by the Ministry of Environment.
4. The scope of statistics in Scope 2 includes is purchased electricity. We adopted the 2023 purchased electricity carbon emission coefficient, = 0.494 kg CO₂ e/ kWh, announced by the Energy Administration, Ministry of Economic Affairs, for the carbon emission coefficient of 2024.
5. The GWP values of various GHGs were derived from the IPCC 6th Assessment Report.
6. Inventories of Scope 1 and 2 GHG emissions were conducted in accordance with ISO 14064-1 : 2018 and were verified with a verification statement issued by a third-party verification institute (GREAT International Certification).
7. Force Mos Technology Co., Ltd. did not produce biogenic carbon emissions.
8. GHG Emissions Intensity = (Scope 1 + Scope 2) / Consolidated Revenue (NT\$ million)

CH7 People-centric Philosophy

7.1 Talent Employment and Retention

Material Topics Management

Material Topic	Talent Employment and Retention		
Description of Impact	Positive Impact: Recruiting and retaining excellent talents and organizing relevant on-the-job training can reduce labor turnover rate, benefit the inheritance of experience and knowledge, and further improve the Company’s competitive edges.		
	Negative Impact: Failure to manage human resources in an appropriate manner will result in human rights violations and sabotage to Company image and the rights and interests of relevant stakeholders.		
Policy / Commitment	<ul style="list-style-type: none"> The Company not only values the professional development of employees, but also listens to the suggestions and opinions of employees. The Company has established a human resources management unit and formulated the talent strategy of “Pick, Professional, Placement, Preservation.” Through effective talent recruitment, we timely replenish the workforce required by each department, increase employees’ retention willingness, establish a smooth appraisal channel, and provide diverse welfare measures as well as various subsidies to enhance employees’ satisfaction and loyalty. Our “Management Procedures for Employee Employment,” “Work Rules,” “Rules for Occupational Safety and Health Management,” and the Welfare Committee explicitly stipulate various employee welfare measures (including salary, leave, and other benefits). 		
Actions Taken	We have provided internal and external professional education and training to polish employees’ occupational skills effectively.		
Tracking and Evaluation Mechanism	The human resources unit is the primary unit to perform works related to human resources and review the status of employee retention as well as recruitment performance.		
Management Objective	Short-term Goals (within 3 years)	Mid-term Goals (3-5 years)	Long-term Goals (over 5 years)
	<ul style="list-style-type: none"> (1) Promote the Company’s existing internal communication channels at least twice a year to ensure employees’ understanding and freedom of speech and to build a friendly working environment. (2) Formulate the “Human Rights Policy” and arrange for education and training to make all colleagues fully understand the policy contents. 	<ul style="list-style-type: none"> (1) Provide various welfare measures and communication channels through continuous Employee Welfare Committee meetings, labor-management meetings, and department meetings to protect employees from unlawful infringement and to build a harassment-free and friendly working environment. (2) Organize at least one seminar or training program to reinforce human rights issues, e.g., gender equality, workplace misconduct, and zero tolerance to sexual harassment. 	<ul style="list-style-type: none"> (1) Continuously adjust our policy guidelines following international human rights covenants, such as the “Universal Declaration of Human Rights” by the United Nations and the Responsible Business Alliance Code of Conduct (RBA CoC). (2) Continuously maintain a good employment relation, build an excellent working environment, increase employment rate, and reduce turnover rate.
Annual Performance	<ul style="list-style-type: none"> We regularly organize education and training for new employee hires on issues related to human rights, including prohibition of discrimination and prevention of workplace misconduct. All new employee hires completed the relevant training in 2024. There were no incidents where employees were forced to work extra hours in 2024. 		
Stakeholders Participation	Employee: The Company regularly holds labor-management administrative meetings to ensure smooth communication between both parties and maintain harmonious labor relations		

7.1.1 Manpower Structure and Talent Recruitment Workforce Overview

As of December 31, 2024, FORCE MOS Technology has 56 employees, all of whom are full-time employees without temporary or part-time employees. The total number of employees did not change significantly during the reporting period. The operating locations of FORCE MOS Technology are in Taiwan and in Shenzhen, China, where we prioritize the employment of local employees with over 75% of local employment. FORCE MOS Technology fully adheres to the labor laws and regulations promulgated by the competent authorities of the government and has never employed child labor. In case of foreign labors, we comply with the relevant local regulations. In terms of work location distribution, 92.86% of employees are based in Taiwan, the major operating location, and 7.14% are based in Shenzhen, China. With a respect for diversity and workplace inclusion, FORCE MOS Technology does not treat employee recruitment, remuneration, and benefits differently based on gender, age, nationality, race, religion, or occupational positions. The ratio of male to female employees is 1:1.07.

Except for the 56 employees, FORCE MOS Technology has a total of 1 non-employee worker as of December 31, 2024, who is performing office cleaning as a cleaning contractor. The number of non-employee workers did not have significant changes during the reporting period and the reporting period compared to the previous period.

Workforce Structure of Employees

Category	Employee Type	Male		Female		Subtotal of Employee Type		Work Region / Taiwan		Work Region / Shenzhen		Subtotal of Employee Type	
		No. of Employee	Percentage of the Type	No. of Employee	Percentage of the Type	No. of Employee	Percentage of the Total Employees	No. of Employee	Percentage of the Total Employees	No. of Employee	Percentage of the Total Employees	No. of Employee	Percentage of the Type
Employment Contract	Permanent employee	27	48.21%	29	51.79%	56	100%	51	91.07%	5	8.93%	56	100%
	Temporary employee	-	-	-	-	-	-	-	-	-	-	-	-
	Non-guaranteed hours employee	-	-	-	-	-	-	-	-	-	-	-	-
Type of Employment	Full-time employee	27	48.21%	29	51.79%	56	100%	51	91.07%	5	8.93%	56	100%
	Part-time employee	-	-	-	-	-	-	-	-	-	-	-	-

Note:

1. The number of employees as of December 31, 2024 was calculated based on the actual number of employees.
2. The scope of the statistics includes Force Mos Technology Co., Ltd. and its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.
3. The number of employees did not have significant changes during the reporting period and the reporting period compared to the previous period.

Employee Diversity in 2024

Employee Category	Gender	Age	Number of Employees in the Category	Percentage of Total Employees (%)
Management	Male	<30 years old	-	-
		30~50 years old	8	14.29%
		>50 years old	6	10.71%
	Female	<30 years old	1	1.79%
		30~50 years old	6	10.71%
		>50 years old	-	-
Non-management	Male	<30 years old	1	1.79%
		30~50 years old	10	17.85%
		>50 years old	1	1.79%
	Female	<30 years old	6	10.71%
		30~50 years old	14	25%
		>50 years old	3	5.36%
Total			56	100%

Note:

1. The scope of the statistics includes Force Mos Technology Co., Ltd. and its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.
2. The management refers to employees above (including) the managerial level.

Distribution of Governance Bodies in 2024

Category	Gender	Age	Board of Directors (Number of People)	Percentage of the Number of the Board of Directors (%)
Members of governance bodies	Male	<30 years old	-	-
		30~50 years old	2	25%
		>50 years old	3	37.50%
	Female	<30 years old	-	-
		30~50 years old	-	-
		>50 years old	3	37.50%
Total			8	100%

Employee Diversity and Inclusion in 2024

Employee Category	Gender	Age	Number of Employees in the Category	Percentage of Total Employees (%)
Persons with disabilities	Female	>50 years old	1	1.73%

Note:

1. The scope of the statistics includes Force Mos Technology Co., Ltd. and its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.
2. The management refers to employees above (including) the managerial level.

New Employment Hires and Employee Turnover

New Employment Hires and Employee Turnover		2024											
		New Employment Hires					Employee Turnover						
		Male	Percentage of the Category (%)	Female	Percentage of the Category (%)	Total	Percentage of the Category (%)	Male	Percentage of the Category (%)	Female	Percentage of the Category (%)	Total	Percentage of the Category (%)
Taiwan	<30 years old	1	1.92%	7	13.46%	12	23.08%	-	-	5	9.62%	11	21.15%
	30~50 years old	2	3.85%	2	3.85%			1	1.92%	4	7.69%		
	>50 years old	-	-	-	-			1	1.92%	-	-		
China	<30 years old	3	75.00%	-	-	3	75.00%	1	25.00%	-	-	2	50.00%
	30~50 years old	-	-	-	-			1	25.00%	-	-		
	>50 years old	-	-	-	-			-	-	-	-		
Total Number of Current Employees at End of Year (Taiwan + Shenzhen)		56											
Total Number of New Hires		15											
Total Employment Rate (%)		26.78%											
Total Number of Turnover		13											
Total Turnover Rate (%)		23.21%											

Note:

1. The scope of the Taiwan statistics is Force Mos Technology Co., Ltd. whereas the scope of the China statistics is its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.
2. As of December 31, 2024, the total number of employees in Taiwan was 52 whereas the total number of employees in China was 4.

Proportion of Senior Management Hired from the Local Community

The Company is an IC design company with streamlined staff. Employees above (including) the managerial level are considered important management level who are in charge of the operational management in the professional areas within each department. In 2024, our senior management employed is 100% local citizens. We will continue the localized talent cultivation in the future to select and promote more outstanding talents locally.

Item	Senior Management	
	Male	Female
Number of Local Citizens Employed as Senior Management	14	7
Total Number of Senior Management	21	
Ratio	67%	33%

Note:

1. The senior management refers to employees above (including) the managerial level.
2. The important operating locations are Force Mos Technology Co., Ltd. and its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.
3. The definition of “local” refers to the nationality where the operating location is.

7.1.2 Employee Rights and Welfare Collective Bargaining Agreements

FORCE MOS Technology does not have trade unions and collective bargaining agreements, but communicates with employees through labor-management administrative meetings and other diverse methods. In the future, the Company will continue to maintain a good interaction with trade unions, adhere to local labor laws and regulations, and sustain diverse communications to jointly create a win-win situation for the working environment with labor management harmony.

Human Rights Policy and Human Rights Due Diligence Process

To fulfill the corporate philosophy of respecting human rights, FORCE MOS Technology strictly abides by the domestic labor-related laws and regulations and expects to formulate our human rights policies and to implement human rights due diligence in 2025.

Minimum Notice Periods Regarding Material Operational Changes

The Company shall terminate a labor contract when one of the following situations arises:	Where terminating a labor contract, the provisions set forth below shall govern the minimum period of advance notice:
<ol style="list-style-type: none"> 1. Where the Company's business is suspended or has been transferred. 2. Where the Company's business suffers an operating loss, or business contraction. 3. Where force majeure necessitates the suspension of business for more than one month. 4. Where the change of the nature of business necessitates the reduction of workforce and the terminated employees cannot be reassigned to other suitable positions. 5. A particular worker is clearly not able to perform satisfactorily the duties required of the position held. 6. Where other reasons of force majeure necessitate the Company's lay-off. 	<ol style="list-style-type: none"> 1. Where a worker has worked continuously for more than three months but less than one year, the notice shall be given ten days in advance. 2. Where a worker has worked continuously for more than one year but less than three years, the notice shall be given twenty days in advance. 3. Where a worker has worked continuously for more than three years, the notice shall be given thirty days in advance.

Ratio of Basic Salary and Remuneration of Women to Men

2024			
Employee Category	Salary	Remuneration	Total Salary and Remuneration
Management	1.61 : 1	1.63 : 1	1.61 : 1
Non-management	1.36 : 1	1.33 : 1	1.36 : 1

Note:

1. The scope of the statistics only includes Force Mos Technology Co., Ltd.
2. The management refers to employees above (including) the managerial level.
3. Total Salary and Remuneration = Salary + Remuneration
4. All ratios of salary and remuneration of women in the table are 1.
5. As the Company's core business is research and development, male employees are mainly employed to take up the research and development positions, which results in a larger difference in the ratio of salary and remuneration for women to men based on the differences in job content and business responsibilities.
6. The important operating locations are Force Mos Technology Co., Ltd. and its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.

Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage

The minimum wage in Taiwan in 2024 was NT\$27,470 whereas in China was CN\$2,360. The salaries in different regions are shown in the table below. The starting wages in different regions are all superior than local minimum wages. The Company adopts an equal remuneration system where standard entry level wages are not treated differently based on gender. Nonetheless, salaries may still differ due to employees' years of service and experience.

Comparison of Local Minimum Wages

Region/Currency	Taiwan NTD		Shenzhen CNY	
	Female	Male	Female	Male
Local Minimum Wage (in local currency)	27,470	27,470	2,360	2,360
Standard Entry Level Wage (in local currency)	32,000	32,000	5,000	5,000
Ratios of Standard Entry Level Wage Compared to Local Minimum Wage	1.16	1.16	2.12	2.12

Note: The important operating locations are Force Mos Technology Co., Ltd. and its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.

Employee Welfare Measures

Apart from a comprehensive human resources management system, the Company provides its employees with other diverse benefits and distributes bonuses based on operational performance as well as work performance.

Item	Description
Group Insurance	The Company's employees (including part-time workers) have participated in labor insurance, national health insurance, and group accidents assurance in accordance with the regulations.
Employee Stock Ownership	The Company appropriates a monthly contribution of 100% of employees' voluntary pension contribution. A total of NT\$2,217,200 was appropriated in 2024.
Additional Employee Benefits	Unlimited supply of coffee, tea, water, beverages, instant noodles, snacks, and quarterly afternoon tea.
Subsidies of Employee Welfare Committee	Marriage subsidies, maternity benefits, workers' funeral grants, survivors' allowance, birthday cash gifts, Labor's Day payment, subsidies for hospital care and medical expenses, association subsidies, and compensation for occupational accidents.

Note: The important operating locations are Force Mos Technology Co., Ltd. and its subsidiary, Force Semiconductor (Shenzhen) Co., Ltd.

Retirement Provision

In accordance with the Labor Pension Act, the Company contributes 6% of employees' monthly wages to their individual labor pension accounts at the Bureau of Labor Insurance. The total pension payment appropriated in 2024 pursuant to the regulations governing defined pension appropriation was NT\$2,748 thousand, which has been appropriated to the Bureau of Labor Insurance. Additionally, for those employees who voluntarily submit pension deposits, the voluntary contributions are deducted at the voluntary appropriation rate from their monthly wages and deposited into the individual labor pension accounts at the Bureau of Labor Insurance. The pension fund of the overseas subsidiary, Force Semiconductor (Shenzhen) Co., Ltd., which is subject to the defined contribution plan or the local regulations, was CN\$349 thousand in 2024 and has been paid to the relevant units.

Employee Stock Trust

Employees are the biggest assets of an enterprise. In September 2022, FORCE MOS Technology introduced an employee stock trust. This program aims to enhance employee loyalty, improve company performance, reduce employee turnover, and assist employees in long-term financial planning. Employees who are eligible may apply for the membership of the Employee Stock Trust Committee. Members may contribute up to 8% of their monthly salaries in NTD as a voluntary contribution. The Company also contributes 100% of the amounts matching their contributions in NTD and deposit the funds in a dedicated trust account.

Programs for Upgrading Employee Skills and Transition Assistance Programs

Employee Training Programs in 2024	Description of Programs	Quantified Achievements	Percentage of Employee Participation	Percentage of Completed Training
VDA6.3 Program	We have taken the VDA6.3 internal audit certification for automotive-specified products in the TS16949 advanced training courses to ensure that the product development processes comply with stringent quality standards and enhance product reliability as well as safety.	Organized for 4 days with a total of 36 hours	9.25%	100%
ISO 14064-1:2018 Guidance Course	In response to the goals of carbon reduction, carbon neutral, and net zero emissions and as well as our commitment to corporate sustainability and social responsibility, we have planned a course on the identification and calculation of greenhouse gas emission sources based on the ISO 14064 standard.	Organized for 11 days with a total of 33 hours	20.37%	100%

Note:

1. The scope of the statistics only includes Force Mos Technology Co., Ltd.
2. Percentage of Employee Participation = (Number of Participants / Total Number of Employees) *100%. The training programs were limited to colleagues in the same business fields; therefore, the participation rate is relatively low.
3. Percentage of Completed Training = (Number of Participants / Total Number of Employees Scheduled for Training) *100%
4. For workers whose labor contracts are terminated, we provide job referral services for laid-off employees, employment counseling, and information related to job training to assist them in changing jobs.

Parental Leave

The Company follows the “Gender Equality in Employment Act” and adopts a system of parental leave without pay for employees, so that employees can feel at ease during childbirth. In 2024, a total of 2 colleagues applied for parental leave without pay.

	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Total number of employees that were entitled to parental leave during the previous fiscal year	4	1	4	1	5	1
Total number of employees that took parental leave during the previous fiscal year	-	-	-	-	2	-
Application rate	-	-	-	-	40%	-
Total number of employees due to return to work after parental leave during the previous fiscal year	-	-	-	-	1	-
Total number of employees that did return to work after parental leave during the previous fiscal year	-	-	-	-	-	-
Return to work rate	-	-	-	-	-	-
Total number of employees that did return to work during the previous fiscal year	-	-	-	-	-	-
Total number of employees retained 12 months after returning to work following a period of parental leave during the previous fiscal year	-	-	-	-	-	-
Retention Rate	-	-	-	-	-	-

Note: The scope of the statistics only includes Force Mos Technology Co., Ltd.

**Appendix
GRI Index**

Allege Use	FORCE MOS Technology has followed the GRI Standards in reporting the contents dated from January 1, 2024 to December 31, 2024.
GRI Version Applied	GRI 1: Foundation 2021
GRI Sector Standards Applied	Not applicable for GRI Sector Standards.

Organization and Its Reporting Practices			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 2: General Disclosures 2021	2-1 Organizational details	1.1 Business Overview	<u>3</u>
	2-2 Entities included in the organization’s sustainability reporting	About this Report	<u>1</u>
	2-3 Reporting period, frequency and contact point	About this Report	<u>1</u>
	2-4 Restatements of information	About this Report	<u>1</u>
	2-5 External assurance	About this Report	<u>1</u>
Activities and Workers			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	1.2 Activities, Value Chain and Other Business Relationships	<u>4</u>
	2-7 Employees	7.1 Talent Employment and Retention	<u>50</u>
	2-8 Workers who are not employees	7.1 Talent Employment and Retention	<u>50</u>

Governance			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	3.1 Corporate Governance and Integrity Management	18
	2-10 Nomination and selection of the highest governance body	3.1 Corporate Governance and Integrity Management	18
	2-11 Chair of the highest governance body	3.1 Corporate Governance and Integrity Management	18
	2-12 Role of the highest governance body in overseeing the management of impacts	3.1 Corporate Governance and Integrity Management	18
	2-13 Delegation of responsibility for managing impacts	3.1 Corporate Governance and Integrity Management	18
	2-14 Role of the highest governance body in sustainability reporting	3.1 Corporate Governance and Integrity Management	18
	2-15 Conflicts of interest	3.1 Corporate Governance and Integrity Management	18
	2-16 Communication of critical concerns	3.1 Corporate Governance and Integrity Management	18
	2-17 Collective knowledge of the highest governance body	3.1 Corporate Governance and Integrity Management	18
	2-18 Evaluation of the performance of the highest governance body	3.1 Corporate Governance and Integrity Management	18
	2-19 Remuneration policies	3.1 Corporate Governance and Integrity Management	18
	2-20 Process to determine remuneration	3.1 Corporate Governance and Integrity Management	18
	2-21 Annual total compensation ratio	3.1 Corporate Governance and Integrity Management	18
2-22 Statement on sustainable development strategy	Message from Chairman	2	

Strategy, Policies and Practices			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 2: General Disclosures 2021	2-23 Policy commitments	2.1 Annual Sustainability Strategies and Objectives	7
	2-24 Embedding policy commitments	2.1 Annual Sustainability Strategies and Objectives	7
	2-25 Processes to remediate negative impacts	3.1 Corporate Governance and Integrity Management	18
		3.2 Operational Strategy and Economic Performance	30
		4.1 Sustainable Supply Chain Management	33
		5.1 Product Quality and Customer Service	37
		6.1 Climate Change and Adaptation	44
		7.1 Talent Employment and Retention	50
	2-26 Mechanisms for seeking advice and raising concerns	3.1 Corporate Governance and Integrity Management	18
	2-27 Compliance with laws and regulations	3.1 Corporate Governance and Integrity Management	18
2-28 Membership associations	1.2 Activities, Value Chain and Other Business Relationships	4	
Stakeholder Engagement			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	2.4 Stakeholders Communication and Engagement	15
	2-30 Collective bargaining agreements	7.1 Talent Employment and Retention	50

Material Topics Disclosure			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2.2 Materiality Analysis	<u>10</u>
	3-2 List of material topics	2.3 Table of Material Topics and Value Chain Boundaries	<u>14</u>
Corporate Governance and Integrity Management			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1 Corporate Governance and Integrity Management	<u>18</u>
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	3.1 Corporate Governance and Integrity Management	<u>18</u>
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.1 Corporate Governance and Integrity Management	<u>18</u>
Operational Strategy and Economic Performance			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2 Operational Strategy and Economic Performance	<u>30</u>
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	3.2 Operational Strategy and Economic Performance	<u>30</u>
	201-3 Defined benefit plan obligations and other retirement plans	3.2 Operational Strategy and Economic Performance	<u>30</u>
GRI 207: Tax 2019	207-1 Approach to tax	3.2 Operational Strategy and Economic Performance	<u>30</u>
	207-2 Tax governance, control, and risk management	3.2 Operational Strategy and Economic Performance	<u>30</u>
	207-3 Stakeholder engagement and management of concerns related to tax	3.2 Operational Strategy and Economic Performance	<u>30</u>
GRI 415: Public Policy 2016	415-1 Political contributions	3.2 Operational Strategy and Economic Performance	<u>30</u>

Sustainable Supply Chain Management			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1 Sustainable Supply Chain Management	<u>33</u>
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	4.1 Sustainable Supply Chain Management	<u>33</u>
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.1 Sustainable Supply Chain Management	<u>33</u>
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.1 Sustainable Supply Chain Management	<u>33</u>
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	4.1 Sustainable Supply Chain Management	<u>33</u>
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1 Sustainable Supply Chain Management	<u>33</u>
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.1 Sustainable Supply Chain Management	<u>33</u>
Product Quality and Customer Service			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 3: Material Topics 2021	3-3 Management of material topics	5.1 Product Quality and Customer Service	<u>37</u>
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	5.1 Product Quality and Customer Service	<u>37</u>
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	5.1 Product Quality and Customer Service	<u>37</u>
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labelling	5.1 Product Quality and Customer Service	<u>37</u>
	417-2 Incidents of non-compliance concerning product and service information and labelling	5.1 Product Quality and Customer Service	<u>37</u>
	417-3 Incidents of non-compliance concerning marketing communications	5.1 Product Quality and Customer Service	<u>37</u>
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.1 Product Quality and Customer Service	<u>37</u>

Climate Change and Adaptation			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 3: Material Topics 2021	3-3 Management of material topics	6.1 Climate Change and Adaptation	44
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	6.1 Climate Change and Adaptation	44
GRI 302: Energy 2016	302-1 Energy consumption within the organization	6.1 Climate Change and Adaptation	44
	302-3 Energy intensity	6.1 Climate Change and Adaptation	44
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	6.1 Climate Change and Adaptation	44
	305-2 Energy indirect (Scope 2) GHG emissions	6.1 Climate Change and Adaptation	44
	305-4 GHG emissions intensity	6.1 Climate Change and Adaptation	44
Talent Employment and Retention			
GRI Standards	Disclosure	Corresponding Chapter	Page
GRI 3: Material Topics 2021	3-3 Management of material topics	7.1 Talent Employment and Retention	50
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	7.1 Talent Employment and Retention	50
	202-2 Proportion of senior management hired from the local community	7.1 Talent Employment and Retention	50
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	7.1 Talent Employment and Retention	50
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.1 Talent Employment and Retention	50
	401-3 Parental Leave	7.1 Talent Employment and Retention	50
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	7.1 Talent Employment and Retention	50
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	7.1 Talent Employment and Retention	50
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	7.1 Talent Employment and Retention	50
	405-2 Ratio of basic salary and remuneration of women to men	7.1 Talent Employment and Retention	50

Operational Procedures Table 2 - Climate-Related Information

	Item	Chapter in the Report	Page
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	6.1 Climate Change and Adaptation	44
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	6.1 Climate Change and Adaptation	44
3	Describe the financial impact of extreme weather events and transformative actions.	6.1 Climate Change and Adaptation	44
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	6.1 Climate Change and Adaptation	44
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	In 2024, the Company did not adopt a scenario analysis of climate change. Nevertheless, we will continue to focus on establishing the database of parameters and significant assumptions required by the competent authorities necessary for the scenario analysis. During the short-term, mid-term, and long-term periods in the future, the Company schedules to conduct a scenario analysis, in which the scenarios of rising temperature controlled within 1.5°C and net zero emissions by 2050 are selected for assessment. The financial impact analysis will take into consideration the electricity emission factor, electricity price (non-renewable energy and renewable energy), and carbon fee per unit of the regions where we operate. The assumption factors include the variations of the parameters mentioned above.	-
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Currently FORCE MOS Technology has not yet formulated specific transition plan or related indicators and targets. Nonetheless, we will commence a comprehensive assessment on the identified climate-related risks and opportunities in the future and establish responding projects to address these risks and opportunities.	-
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company did not use internal carbon pricing in 2024. Nonetheless, we will continue to observe and assess the carbon trading market and the relevant tools and comply with the regulations of competent authorities in the future.	-
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	The Company did not set specific climate-related targets in 2024, nor did we use carbon credits or renewable energy certificates (RECs) to achieve such targets. However, we are aware of the significance of climate change to corporate operations and sustainable development. In the future, we will continuously assess the carbon credits systems and set specific climate-related targets to realize the vision for sustainable development.	-
9	Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	Please refer to the table below for details.	-

1-1 Greenhouse Gas Inventory and Assurance Status for the Past Two Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Fiscal Year		2024	2023
Scope		Parent Company Only	Parent Company Only
Scope 1	Total emissions (metric tons CO ₂ e)	38.0741	34.1303
Scope 2	Total emissions (metric tons CO ₂ e)	58.8925	57.8588
Scope 1 + Scope 2	Total emissions (metric tons CO ₂ e)	96.9666	91.9891
Intensity (metric tons CO ₂ e/consolidated revenue in NT\$ million)		0.12	0.12

Note:

1. The inventory boundary of scope 1 and 2 is Force Mos Technology Co., Ltd.
2. The consolidated revenues in 2023 and 2024 are NT\$738.52 million and NT\$815.07 million, respectively.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

Fiscal Year	2024	2023
Assurance institution	GREAT International Certification Co., Ltd.	GREAT International Certification Co., Ltd.
Scope of assurance	Scope 1 + Scope 2	Scope 1 + Scope 2
Assurance standards	ISO 14064-3 : 2019	ISO 14064-3 : 2019
Assurance opinion	Reasonable assurance	Reasonable assurance

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

The Company will disclose our reduction targets, strategies, and specific action plans for 2027 with the base year no later than 2026 in compliance with the Taipei Exchange “Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies” and the FSC’s “Sustainable Development Guidemap for TWSE- and TPEX-Listed Companies.”

ISO 14064 Greenhouse Gas Verification Statement



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Greenhouse Gas Emission and Removal Verification Statement

FORCE MOS TECHNOLOGY CO., LTD.

Greenhouse gas emission and removal verification is conducted at the following location:
24F, No. 555, Siyuan Road, Xinzhuang District, New Taipei City

Verification on March 21 and 27, 2025 in accordance with ISO 14064-3:2019 and qualification granted:

ISO 14064-1:2018

Greenhouse gas emission information:

Direct emissions (Category 1): 38.0741 metric tonnes of CO₂-e;

Indirect emissions (Category 2): 58.8925 metric tonnes of CO₂-e;

Other selected indirect emission categories (Categories 3-6) are listed on the table in the following pages.

❖ Verification objectives: GREAT, as an independent third party, will objectively and impartially collect and verify the information disclosed to support the greenhouse gas claims, ensuring that the reported information meets the standards of accuracy, completeness, consistency and transparency, and that the content is free errors or omissions.

❖ Reporting period: January 1, 2024 to December 31, 2024.

❖ Categories 1 and 2 are verified at reasonable assurance level.

❖ Categories 3 to 6 are verified at limited assurance level.

❖ Uncertainty assessment 95% confidence level: -7.07% to +7.07%. (Materiality: 5%)

W. J. Chen, Managing Director

Initial Issuance Date: DECEMBER 11, 2024 Latest Issuance Date: APRIL 16, 2025



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- ❖ Types of greenhouse gases reported include CO₂, CH₄, N₂O and HFCs.
- ❖ Emission factors: 2024 power emission factor as 2023 announced by the Bureau of Energy, Ministry of Economic Affairs is 0.494 kgCO₂e/kWh; other emission factors refer to EPA management table 6.0.4. GWP values of various greenhouse gases are based on the 6th assessment report of IPCC.
- ❖ This statement above is based on the conclusion drawn from the verification of the relevant information provided by the client being verified. Therefore, GREAT thought the verified information are complete and valid.
- ❖ Any questions or concerns related to the content of this statement or relevant issues shall be addressed by the client being verified (customer category code: A-11).
- ❖ The organization reported the following data on greenhouse gas emissions and removals between January 1, 2024 and December 31, 2024:

Unit: metric tonnes CO₂-e

Reporting boundary category	Notes	Greenhouse gas emission
Category 1: Direct greenhouse gas emissions and removals		
1.1	Direct emissions from stationary combustion	NS*
1.2	Direct emissions from mobile combustion	Official car 37.7028
1.3	Direct process emissions and removals from industrial processes	NS*
1.4	Direct and temporary release of greenhouse gases by human activities	Refrigeration equipment · Dehumidifier · Air conditioning 0.3713
1.5	Direct emissions and removals from land use, land use change and forestry	NS*
Category 2: Indirect greenhouse gas emissions generation from imported energy		
2.1	Indirect emissions from imported electricity	Outsourced electricity 58.8925
2.2	Indirect emissions from imported energy	NS*
Category 3: Indirect greenhouse gas emissions from transportation		
3.1	Emissions from upstream transport and distribution of goods	NS*
3.2	Emissions from downstream transport and distribution of goods	NS*
3.3	Emissions from employee commuting	NS*
3.4	Emissions from client and visitor transportation vehicle	NS*
3.5	Emissions from business travels	NS*
Category 4: Indirect greenhouse gas emissions from products used by the organization		
4.1	Indirect greenhouse gas emissions from goods purchased by the organization	NS*
4.2	Indirect greenhouse gas emissions from capital goods	NS*
4.3	Indirect greenhouse gas emissions from the disposal of solid and liquid wastes	NS*
4.4	Indirect greenhouse gas emissions from the use of assets	NS*
4.5	Indirect greenhouse gas emissions from the use of services that are not described in the above subcategories	NS*
Category 5: Indirect greenhouse gas emissions associated with the use of products from the organization		
5.1	Emissions or removals from the use stage of the products	NS*



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5.2	Emissions from downstream leased assets	NS*
5.3	Emission from end-of-life stage of the products	NS*
5.4	Emission from investment	NS*
Category 6: Indirect greenhouse gas emissions from other sources		NS*
Direct removals		NS*
Annual total storage volume		NS*
Carbon financial instrument		NS*

*: excluded from the calculation for the above

Coverage of the reporting boundary subcategories in the verification activities for the organization:

Client or organization name	Address	Subcategory
FORCE MOS TECHNOLOGY CO., LTD. 力士科技股份有限公司	24F, No. 555, Siyuan Road, Xinzhuang District, New Taipei City 新北市新莊區思源路 555 號 24 樓	1.2, 1.4, 2.1,