EDISON

2025 Sustainability Report

Table of Contents

MESSAGE FROM MANAGEMENT **4**

EDITORIAL POLICY **5**

I. ESG SUSTAINABILITY DEVELOPMENT **10**

1.1 Sustainability Vision and Strategy 10

1.2 Sustainability Governance Framework 11

1.2.1 Sustainability Development Committee *11*

1.2.2 Sustainability Development Working Group *12*

1.3 Response to International Initiatives 14

1.4 Performance Highlights 17

II. STAKEHOLDERS AND MATERIAL TOPICS **19**

2.1 Stakeholder Identification 19

2.2 Stakeholder Engagement 19

2.3 Identification of Material Topics 25

III. ABOUT EDISON OPTO **34**

3.1 Company Profile 34

3.2 Participation in External Associations 38

IV. INTEGRITY GOVERNANCE **40**

4.1 GOVERNANCE PRACTICES **42**

4.1.1 Board Structure and Operations *44*

4.1.2 Operations of Functional Committees *48*

4.1.3 Internal Audit *51*

4.1.4 Ethics and Integrity *52*

4.2 Risk Management 53

4.2.1 Enterprise Risk Management *53*

4.2.2 Intellectual Property Risk Management *57*

4.3 Regulatory Compliance 58

4.4 Sustainable Supply Chain 59

4.4.1 Supply Chain Integration and Risk Diversification *60*

4.4.2 Reducing the Environmental Impact of Raw Material Transportation *61*

4.4.3 Procurement Policy and Commitments *62*

4.4.4 Supplier Management and Evaluation Mechanism *65*

4.5 Information Security and Privacy Protection 67

4.6 Operating Performance 69

V. INNOVATION VALUE **72**

5.1 Green Products 74

5.1.1 Green Design *76*

5.1.2 Green Manufacturing *81*

5.1.3 Green Patents *85*
5.2 Maintaining Customer Relationships 86
5.2.1 Customer Complaint Handling Mechanism *86*
5.2.2 Product Health and Safety *87*
5.2.3 Customer Satisfaction Survey *90*

VI. SUSTAINABLE ENVIRONMENT **93**

6.1 Environmental Management Policies and Systems 98
6.1.1 Environmental Management Policy *98*
6.1.2 Environmental Management System Certification *98*
6.2 Climate Governance and Climate Change Risk Assessment 99
6.3 Energy and Emissions Management 107
6.3.1 Energy Management *107*
6.3.2 Greenhouse Gas Emissions Management *109*
6.3.3 Water Resources Management *116*
6.3.4 Waste, Air Emissions, and Wastewater Management *118*
6.3.5 Noise Management *120*

VII. SOCIAL INCLUSION **123**

7.1 Human Capital Development 125
7.2 Talent Attraction and Retention 128
7.2.1 Compensation Policy *129*
7.2.2 Employee Benefits *131*
7.2.3 Retirement System and Implementation *134*
7.2.4 Diversity and Inclusion *135*
7.2.5 Training and Development *144*
7.3 Human Rights Management 147
7.3.1 Policies and Commitments *147*
7.3.2 Human Rights Due Diligence *149*
7.4 Social and Humanitarian Care 150
7.5 Employee Care and Occupational Safety 156
7.5.1 Building a Healthy Workplace *156*
7.5.2 Occupational Safety and Health *160*
7.5.3 Labor-Management Communication *164*

APPENDICES **167**

Appendix I GRI Content Index in accordance 167
Appendix II. SASB Semiconductor Industry Metrics Cross-Reference Table 174
Appendix III. Sustainability Disclosure Metrics for the Optoelectronics Industry 176
Appendix IV TCFD Climate-Related Financial Disclosures 177
Appendix V Climate-Related Information of TWSE/TPEx Listed Companies 178
Appendix VI Management System Certificates 186

Message from Management

To all stakeholders who care about the sustainable development of Edison Group:

Thank you for your longstanding support of and attention to Edison Group. As an important member of the LED industry, we fully recognize that a company's responsibilities extend beyond creating economic value to include environmental protection, shared social prosperity, and sound corporate governance. In the face of multiple challenges such as global climate change, industrial transformation, and geopolitical uncertainty, Edison Group continues to place environmental, social, and governance considerations at the core of its operations, steadily advancing its sustainability strategies and striving to balance long-term corporate value with overall social well-being. Upholding our corporate culture of “Integrity and Honesty, Pragmatic Action, and Humility and Steadfastness,” we strengthen communication and trust with stakeholders through transparent and accountable governance mechanisms and continuously enhance our operational resilience to respond to a rapidly changing market environment.

On the environmental front, we are committed not only to improving energy efficiency but also to actively reducing greenhouse gas emissions. In product design, we continue to innovate and invest in R&D to launch high-efficiency LED products that reduce energy consumption and enhance environmental friendliness. Throughout product life-cycle management, we apply end-to-end monitoring, from raw-material procurement and production-process optimization to product use and final recycling, all guided by the principles of environmental protection and energy conservation. Through the use of environmentally friendly materials and waste-reduction measures, Edison Group has significantly reduced the environmental impact of its manufacturing processes. In response to the AI wave and the trend toward intelligent management, we have introduced advanced energy-saving and carbon-reduction technologies into manufacturing, continuously upgrading production equipment and optimizing processes. Some plants have also deployed high-efficiency AI energy-management platforms for compressed-air and air-conditioning systems, using intelligent control systems to optimize system combinations in real time and adjust parameters more precisely for optimal energy efficiency. In addition, we actively participate in green supply-chain management, promote the use of environmentally friendly materials, and standardize inbound barcode labels to advance the development of Edison’s smart, digitalized factories. We believe that only through joint efforts across upstream and downstream value chains can we collectively achieve a low-carbon transition. The Group has established specific carbon-reduction targets and is implementing them progressively. Solar photovoltaic systems have been installed at certain sites to continuously increase the share of renewable energy, while energy-saving measures and paperless operations are being promoted to reduce carbon emissions from daily operations. We firmly believe that sustained improvement and investment will enable us to respond effectively to the challenges of global climate change.

On the social front, Edison Group embraces the spirit of “Lighting the World, Giving Back to Society” by actively participating in community welfare activities and promoting employee diversity, development, and improved benefits. We firmly believe that employees are the Company's most important asset. Therefore, while creating profits, we also give back to our employees by providing a safe, healthy, friendly workplace with opportunities for growth. We offer diversified training programs covering technology, management, innovative thinking, and other areas to help employees enhance their skills and pursue personal growth, thereby advancing sustainable talent development and strengthening the Company's competitiveness. We implement diversity and inclusion policies in the workplace and are committed to creating a fair and inclusive work environment in which all employees can find a sense of belonging and fully realize their potential. We emphasize gender equality and ensure fair treatment in recruitment, promotion, compensation, and other employment matters. In addition, we place great importance on labor and human-rights compliance throughout the supply chain and require business partners to follow relevant international standards and eliminate improper labor practices. Externally, we actively engage in social-welfare activities and encourage the Company and employees to participate together in giving back to society. Our social engagement goes beyond donations of resources; we place greater emphasis on transferring knowledge and skills. Through industry-academia cooperation, we provide internship opportunities that help young students understand industry development trends. In 2025, we expanded industry-academia collaboration with two universities and introduced a smart healthy-lighting solution at the Eastern Region Senior Citizens' Home of the Ministry of Health and Welfare, improving the quality of life for older adults and demonstrating the Company's positive social impact.

In corporate governance, we continue to strengthen the functions of the Board and the governance framework to ensure

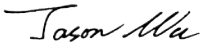
professional and independent decision-making. Through comprehensive risk-management mechanisms and internal audit systems, we effectively identify and control operational risks and ensure that all business activities comply with laws, regulations, and Company policies. We also emphasize transparency in information disclosure. In addition to publishing annual reports and sustainability reports, we have established multiple communication channels on the Company's official website to actively respond to stakeholder concerns, listen to opinions and recommendations from all parties, and incorporate them into corporate decision-making and strategic planning. We believe that maintaining sound interaction and communication with stakeholders is essential to the Company's continuous progress and development. With respect to ethical business practices, Edison Group has established comprehensive business-ethics standards and anti-corruption systems, together with whistleblowing mechanisms, to ensure that all employees and business partners adhere to the highest ethical standards. We believe that integrity is the foundation of sustainable corporate development and the key to earning the trust of the market and society, thereby enabling long-term sustainability.

Looking ahead, Edison Group will continue to uphold the spirit of innovation and sustainability, focusing on breakthroughs in LED technology and expanding its applications. As the world faces severe climate-change challenges, improving energy efficiency is one of the important ways to address them. As a member of the LED industry, we are committed to our mission of providing more efficient and environmentally friendly LED lighting solutions worldwide, developing more energy-efficient LED products and expanding LED applications in smart cities, horticultural lighting, medical lighting, and other fields to create greater value for society. We will also continue to strengthen our ESG efforts, including carbon-emissions management, deeper participation in social-welfare initiatives, and more effective corporate-governance measures. Environmentally, we will plan product carbon-footprint inventories and work together with supply-chain partners to achieve industry sustainability. Socially, we will continue to deepen public-welfare programs and improve employee job satisfaction and well-being. In corporate governance, we will continue to enhance Board diversity and strengthen risk management to respond to an increasingly complex global business environment.

In the face of today's geopolitical uncertainty and rapidly changing environmental challenges, we firmly believe that only by remaining committed to environmental, social, and governance development, with innovation as the driving force, can we truly achieve sustainable operations. Edison Opto will continue to be guided by the core values of integrity, innovation, and sustainability, creating greater value for customers, employees, shareholders, and society.

We sincerely invite all stakeholders to continue moving forward with us and jointly advance sustainable development. Your support and recommendations are the driving force behind our continuous improvement and enable us to create more positive impacts on society and the environment while pursuing growth. Once again, thank you for your support of and attention to Edison Group.

Chairman Jason Wu



Editorial Policy

Scope of Disclosure

Edison Opto Corporation and its subsidiaries (the operating locations listed in the table below, collectively referred to as "Edison") issue the 2025 Sustainability Report (the "Report") in pursuit of sustainable corporate operations and greater information transparency. Through this Report, we explain to stakeholders how Edison implements its policies and strategies for sustainable operations across the three dimensions of environment, society, and corporate governance, and present our efforts and achievements in advancing sustainable development.

Disclosure Category	Scope of Sustainability Information
Reporting Period	Full year 2025. To ensure the completeness of disclosed information, where certain content involves operating activities spanning different years, this will be separately explained in the body of the Report.
Operating Locations (Note 2)	Edison Opto Corporation (including headquarters and Taipei plant) Edison Opto(Dong Guan) Co., Ltd Yangzhou Edison Opto Corporation Edison-Litek Opto Corporation (including headquarters (Note 1) and Taipei plant) Yangzhou Edison-Litek Opto Corporation
Financial Data	Consistent with the data in Edison's publicly disclosed consolidated financial statements
Greenhouse Gas Emissions (Note 3)	Edison Opto Corporation (including headquarters and Taipei plant) Edison Opto(Dong Guan) Co., Ltd Yangzhou Edison Opto Corporation Edison-Litek Opto Corporation (including headquarters (Note 1) and Taipei plant) Yangzhou Edison-Litek Opto Corporation

Note 1: Edison-Litek's headquarters relocated to the Taipei plant since July 2024.
Note 2: The operating locations disclosed in the Edison Sustainability Report primarily include companies with substantive operating activities. Overseas holding companies (shell companies), certain companies with no substantive operations, and trading offices are not included in the statistics. Accordingly, the scope differs slightly from financial data based on consolidated financial statements. Where specific factors prevent complete disclosure, special notes are provided in the relevant sections.
Note 3: Greenhouse gas emissions include Edison Opto Corporation, Edison-Litek Opto Corporation, Edison Opto(Dong Guan) Co., Ltd, Yangzhou Edison Opto Corporation, and Yangzhou Edison-Litek Opto Corporation, but do not yet include the remaining subsidiaries.

Reporting Framework

Report Management:

In accordance with the Financial Supervisory Commission's "Regulations Governing Establishment of Internal Control Systems by Public Companies" and the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," Edison has established the "Sustainability Report Preparation and Assurance Procedures" and the "Sustainability Information Management Procedures," which clearly prescribe requirements for report preparation principles, disclosure, internal control, verification, filing, and related matters.

The reporting framework references the GRI Standards (GRI Standards 2021), the Sustainability Accounting Standards Board (SASB) standards, the Task Force on Climate-related Financial Disclosures (TCFD), and aligns with the United Nations Sustainable Development Goals (SDGs).

The financial data disclosed in this Report have been audited and certified by Deloitte & Touche in accordance with International

Financial Reporting Standards (IFRS) and are presented in thousands of New Taiwan dollars. Other data are compiled by the responsible departments, confirmed by the responsible managers, and presented using internationally recognized calculation methodologies.

The Report is prepared by the relevant departments under the four functional teams of the Sustainability Development Working Group. After review by the respective department heads, it is submitted to the Sustainability Development Working Group for completion of the Company's internal review procedures, subjected to third-party verification, reviewed by the Sustainability Development Committee, and then submitted to the Board of Directors for discussion and approval in August 2026 before publication on the Company website and filing on the Market Observation Post System.

Report Assurance:

The Company engaged independent third-party SGS Taiwan Ltd. to perform verification in accordance with the AA1000 Type I moderate assurance level and provide assurance regarding the referenced application level of the GRI Standards (2021). The assurance statement is included in Appendix VI: Management System Certificates.

Edison has obtained and maintains valid certificates for ISO 9001:2015 Quality Management System, ISO 14001:2015 Environmental Management System, IATF 16949 Automotive Quality Management System, and ISO 14064-1 greenhouse gas inventory verification. Edison's management system certifications are listed below:

Certification System	Edison Opto	Edison-Litek Opto	Dongguan Edison	Yangzhou Edison	Yangzhou Edison-Litek
ISO 9001	V	-	V	V	V
ISO 14001	V	V	V	V	V
IATF 16949	V	V	-	V	V
ISO 14064-1	V	V	V	V	V

Relevant certificates are provided in Appendix VI: Management System Certificates.

Report Restatement

There have been no report restatements arising from material organizational changes or changes in the reporting-period scope.

Publication Cycle

Edison has published a sustainability report annually since the 2023 reporting year.

Current publication date: August 2026

Expected next publication: August 2027

To support environmental protection and paperless operations and fulfill our responsibilities as a corporate citizen, this Report is published electronically in Traditional Chinese on Edison's official website for stakeholder reference.

Sustainability Report Link

https://www.edison-opto.com/esg/report-download

Report Inquiries

If you have any comments, questions, or suggestions regarding this Report, please feel free to contact us.

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1

ESG Sustainability Development

1.1 Sustainability Vision and Strategy

1.2 Sustainability Governance Framework

1.3 Response to International Initiatives

1.4 Performance Highlights

I. ESG Sustainability Development

1.1 Sustainability Vision and Strategy

Since its establishment, Edison has upheld a corporate culture of "Integrity and Honesty, Pragmatic Action, and Humility and Steadfastness." Guided by the business philosophies of "Innovation," "Value Creation," and "Shared Benefits," we have set "Sustainable Innovation, Low-Carbon Intelligence" as our future vision and "Creating an energy-efficient, low-carbon and sustainable environment and becoming a trusted sustainability partner" as our mission. We are committed to implementing Edison Opto's four core values—sustainable development, integrity and honesty, technological innovation, and customer trust—while continuously strengthening corporate governance, developing a sustainable environment, supporting social welfare, and enhancing sustainability-related information disclosure to put sustainable development into practice.

Edison's sustainability policy applies across the entire industrial value chain and serves as a guideline for suppliers, customers, and employees. Following review by the Sustainability Development Committee, the policy is implemented by the subordinate teams. The 2025 implementation results across the environmental, social, and corporate-governance dimensions are disclosed in this Report. The Company's sustainability development policies are as follows:

Dimension	Policy	Sustainability Strategy
Environmental	• Energy Conservation and Carbon Reduction • Green Innovative Products • Pollution Prevention • Resource Recycling and Circular Use • Environmental Sustainability in the Supply Chain	• Continuously improve product energy efficiency, reduce energy consumption in manufacturing processes, and promote the use of renewable energy to reduce greenhouse gas emissions. • Incorporate environmental considerations at the product-design stage, use environmentally friendly materials, and minimize environmental impacts throughout the product life cycle. • Comply with environmental laws and regulations, adopt effective pollution-prevention measures, and ensure proper waste treatment. • Promote resource recycling and reuse, increase the proportion of waste recovered as resources, and reduce dependence on natural resources. • Work with suppliers to promote green procurement, raise environmental standards across the supply chain, and jointly achieve environmental sustainability.
Social	• Protection of Employee Rights and Interests • Talent Development and Training • Social Inclusion and Shared Prosperity • Diversity Development • Supply Chain Social Responsibility • Customer Relationship Management	• Comply with labor laws and regulations, provide a safe and healthy work environment, and safeguard employees' fundamental rights and interests. • Provide diverse training and career-development opportunities to enhance employees' professional capabilities and promote personal growth. • Actively participate in community service and public-welfare activities, fulfill corporate social responsibility, and give back to society. • Promote diversity policies, respect different backgrounds and cultures, and foster an inclusive work environment. • Ensure that supply-chain partners comply with human-rights and labor standards and jointly uphold social fairness. • Value customer needs, provide high-quality, low-carbon products and services, and build long-term relationships of trust.
Corporate Governance	• Board Diversity • Risk Management Mechanisms • Transparent Information Disclosure • Regulatory Compliance • Implementation of Integrity Governance	• Form a Board with diverse backgrounds and professional expertise to improve decision-making quality and corporate-governance standards. • Establish a comprehensive risk-management system to regularly identify, assess, and manage various risks and ensure operational stability. • Regularly publish financial reports and sustainability reports to ensure information transparency and maintain the trust of investors and stakeholders. • Strictly comply with applicable laws, regulations, and standards to ensure that Company operations meet regulatory requirements. • Promote a culture of corporate integrity, establish codes of ethical conduct, prevent corruption, and protect the Company's reputation.

1.2 Sustainability Governance Framework

Edison Opto places great importance on corporate social responsibility and has continued to deepen its implementation since 2017. To strengthen sustainability management, the Board of Directors serves as the highest decision-making body for sustainable development. On June 5, 2025, the Board approved the establishment of the "Sustainability Development Committee," under which a "Sustainability Development Working Group" was established to propose and implement sustainability policies, systems, and specific action plans. The Working Group reports implementation results and future work plans to the Board at least twice a year. Material matters must also be submitted in advance to the Sustainability Development Committee for review and then to the Board for approval before implementation.

1.2.1 Sustainability Development Committee

Sustainability Development Committee Organizational Structure

The Sustainability Development Committee consists of five members, including two directors, with the Chairman serving as convener and meeting chair. The Committee meets at least once a year and is responsible for reviewing Edison's sustainability policies, systems, and implementation targets; examining related management approaches and specific action plans; supervising sustainability information disclosures; and reviewing the Sustainability Report. In 2025, the Company convened two Sustainability Development Committee meetings. All matters resolved by the Committee were submitted to the Board of Directors for discussion and approval. To further implement sound corporate governance, the Company also reported on the progress of sustainability initiatives to the Board twice in 2025.

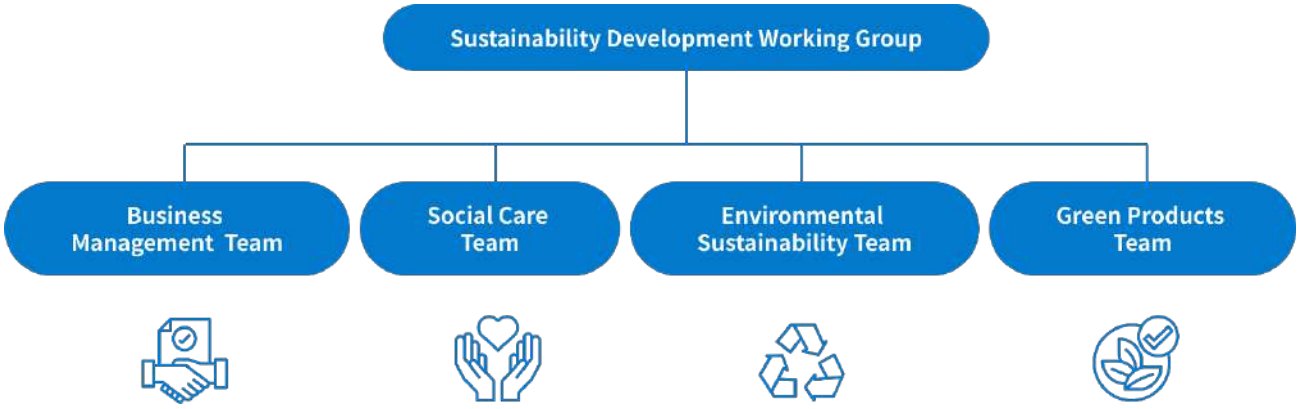
For information on the operations and members of the Sustainability Development Committee, please refer to the official website: https://www.edison-opto.com/esg/Governance/Functional-Committees/Sustainability-Development-Committee

Annual Reports to the Board of Directors
2017/11/07 Reported the implementation of corporate social responsibility to the Board of Directors
2018/11/06 Reported the implementation of corporate social responsibility to the Board of Directors
2019/11/12 Reported the implementation of corporate social responsibility to the Board of Directors
2020/11/10 Reported the implementation of corporate social responsibility to the Board of Directors
2021/11/12 Reported the implementation of sustainable development (corporate social responsibility) to the Board of Directors
2022/12/22 Reported the implementation of sustainable development to the Board of Directors
2023/11/10 and 2023/12/21 Reported the implementation of sustainable development to the Board of Directors
2024/11/01 Reported the implementation of sustainable development to the Board of Directors
2025/11/06 and 2025/12/23 Reported sustainability planning and implementation to the Board of Directors

1.2.2 Sustainability Development Working Group

The "Sustainability Development Working Group" serves as the dedicated unit for sustainable development and is responsible for proposing and implementing sustainability policies, systems or management approaches, and specific action plans. It is convened by the (Vice) General Manager, plant managers, and Chief Sustainability Officer, and comprises four functional teams: the "Business Management Team," "Social Care Team," "Environmental Sustainability Team," and "Green Products Team." In accordance with the Sustainable Development Best Practice Principles and the Company's risk-management procedures and policies, the Working Group identifies, assesses, responds to, and monitors environmental, social, and corporate-governance risks that may affect Company operations, while adopting preventive measures in advance to reduce potential losses. The "Executive Secretary" assists the Working Group with routine operations, including data collection and consolidation, follow-up, and cross-team communication.

The responsibilities of the four teams—the Business Management Team, Social Care Team, Environmental Sustainability Team, and Green Products Team—are described below:



Business Management Team	Social Care Team	Environmental Sustainability Team	Green Products Team
Operational/Financial Risks and Performance	Community Engagement/Public-Welfare Activities	Energy Efficiency/Climate Change	Product Planning/Product Quality
Corporate Governance/Internal Audit and Internal Control	Labor and Human Rights/Workplace Care	Energy Conservation and Carbon Reduction/Emissions Management	Promotion of Green Products/R&D and Technological Innovation
Stakeholder Engagement	Employee Compensation/Benefits	Greenhouse Gases/Industrial Waste Management	Green Manufacturing/Reduction of Process Pollution
Regulatory Compliance/Ethics and Integrity	Employee Training/Talent Development and Management	Occupational Safety and Health/Environmental Risk Management	Procurement and Supply Chain Management

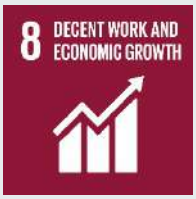
1.3 Response to International Initiatives

Edison closely follows developments in international sustainability initiatives to stay abreast of global sustainability trends and responds proactively.

In 2015, United Nations Member States adopted the 2030 Agenda for Sustainable Development, providing a shared blueprint for peace and prosperity and guiding the world toward sustainability. At its core are 17 Sustainable Development Goals (SDGs) and 169 targets, which serve as guiding principles for Member States and businesses worldwide in practicing sustainable development by 2030.

Edison integrates the Sustainable Development Goals into its business strategy, expanding its traditional focus on financial performance to also encompass environmental protection and regulatory compliance, improved employee compensation to retain outstanding talent, elimination of workplace inequalities, mitigation of climate change and greenhouse gas emissions, and collaboration with suppliers to improve the environment and working conditions. Edison's 2025 implementation results correspond to 13 SDGs. Looking ahead, the Company will continue to make greater contributions toward the SDGs and fulfill its corporate social responsibility.

SDGs	Targets	Edison's Response
	1.3 Implement social protection systems and measures for people at the bottom of the economic pyramid 1.4 Ensure that all men and women, particularly the poor and vulnerable, have equal rights to and access to economic resources.	• Participate annually in care programs for disadvantaged groups and older adults and support blood-donation activities. • Provide compensation above statutory requirements and competitive with the market, together with comprehensive benefits, enabling employees to work with dignity and improve the economic well-being of themselves and their families. • Adjust employee compensation appropriately based on Company profitability to strengthen employees' sense of identification with the Company.
	3.7 Ensure health care is incorporated into operational planning 3.8 Ensure access to high-quality essential health-care services	• Provide employee health examinations, health seminars, and individual health-consultation services. • Increase employee awareness of occupational injuries and arrange education and training.
	4.3 Ensure equal access to education for women and men 4.7 Ensure that all learners acquire the necessary knowledge and skills.	• Arrange competency training for employees with different job functions to ensure that every employee has access to vocational training.

SDGs	Targets	Edison's Response
	5.1 Eliminate all forms of discrimination against women.	• Uphold the principles of equal employment and respect for human rights and strive to eliminate all forms of gender discrimination. • Plan courses on sustainable development, gender equality in the workplace, and labor and human rights, and encourage employee participation.
	6.3 Improve water quality, reduce pollution, and eliminate dumping.	• Test domestic wastewater in accordance with regulations and ensure regulatory compliance. • Sort domestic waste and recycle or reuse it.
	7.3 Improve energy efficiency. 7.a Enhance access to clean energy and technology.	• Increase the share of renewable energy used at each plant. • Promote energy-saving projects to reduce CO2 emissions. • Obtain energy-efficiency labels for products.
	8.5 Achieve full and productive employment and equal pay for equal work. 8.7 Prohibit child labor and eliminate forced and oppressive labor. 8.8 Protect labor rights and promote a safe working environment. 8.9 Develop and implement policies that promote local culture and products.	• Adjust employee compensation appropriately based on Company profitability to strengthen employees' sense of identification with the Company. • Respect labor rights, including prohibiting child labor and all forms of workplace discrimination. • No complaints of discrimination or suspected discriminatory incidents occurred in 2025. • Implement occupational safety and health management mechanisms to effectively improve workplace safety. • Increase the proportion of local procurement.
	9.5 Enhance the technological capabilities of industry and commerce, encourage innovation, and increase R&D expenditure.	• Increase R&D expenditure as a percentage of revenue.

SDGs	Targets	Edison's Response
	10.2 Promote social, economic, and political inclusion irrespective of age, gender, disability, religion, economic status, or other status. 10.3 Ensure equal opportunity and reduce inequalities, including by eliminating discriminatory practices. 10.4 Adopt appropriate policies to achieve greater equality.	• The Company's recruitment, performance appraisal, and promotion mechanisms do not use employees' physical or psychological differences as evaluation criteria. • Employee whistleblowing channels are available, with comprehensive procedures in place to protect whistleblowers.
	12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse.	• Implement green products and optimize design and manufacturing processes to reduce waste generation.
	13.2 Integrate climate-change measures into policies, strategies, and planning. 13.b Undertake effective climate-change planning and management.	• With reference to TCFD climate-related financial disclosure requirements, implement climate-change risk governance and disclose the implementation of ISO 14064-1 greenhouse gas inventories in the Sustainability Report.
	16.5 Substantially reduce corruption in all its forms. 16.6 Develop effective, accountable, and transparent institutions at all levels. 16.7 Ensure responsive, inclusive, participatory, and representative decision-making at all levels.	• Establish relevant internal-control procedures and conduct annual ethical-business training. • Strengthen corporate governance, use internal controls to ensure that personnel comply with Company requirements, and establish whistleblowing procedures and reporting channels. • Understand stakeholder requirements and expectations through stakeholder engagement and report regularly to the Board of Directors.
	17.14 Enhance policy coherence for sustainable development.	• Integrate sustainability into strategy and governance to ensure no conflict between "business profitability" and "environmental and social commitments." • Promote sustainable management compliance throughout the value chain, including suppliers and customers.

1.4 Performance Highlights

2025 Sustainability Performance and Highlights

E: Environmental Protection

Renewable electricity share > 2%

- Installed photovoltaic power-generation equipment at the Yangzhou plant.
  - Renewable energy accounted for 8.43% of total energy consumption in 2024.
  - Renewable energy accounted for 8.40% of total energy consumption in 2025.

Annual waste recycling rate > 30%

- Waste recycling rate in 2024: 46.48%
- Waste recycling rate in 2025: 42.88%

S: Social Inclusion

- **Investment in public-welfare activities:**
  - Charity sales (Spring Festival couplets and lighting products) and donations totaled NT$43,100 and RMB3,500.
  - Donated a total of 140 kg of clothing and other supplies, plus 10 boxes of toys.
  - Donated 35 LED streetlights for road lighting in Shanbei Village, Yuetang Town, Yizheng City, Jiangsu Province, China, improving local environmental safety.
  - Donated 195 LED lighting fixtures to the Kinmen Family Support Center, improving students' learning environment while saving electricity and advancing energy conservation and carbon reduction.
- **Environmental stewardship activities:**
  - Beach cleanup (Shimen, Taiwan): 48 participants; 293 kg of waste removed.
  - Mountain cleanup (Yinpingshan, Dongguan, China): 50 participants; 31 kg of waste removed.
  - Community cleanup (Hengli Town, Dongguan, China): Participated in the local "Clean City Volunteer Action" program and assisted with cleaning and maintenance.
- **Support for local education—industry-academia collaboration:**
  - Collaborated for one year with National Taiwan University of Science and Technology, Tzu Chi University, and the Eastern Region Senior Citizens' Home of the Ministry of Health and Welfare on a healthy-lighting project, applying Edison's new technologies in long-term care and health-care settings.
  - Provided one internship position for a student from National Yang Ming Chiao Tung University in Taiwan, totaling 250 hours of corporate internship experience.
  - Provided a three-year internship cooperation program with Yangzhou Jianghai Vocational and Technical College.

G: Corporate Governance

- **Corporate Governance Evaluation ranking (market capitalization < NT$5 billion): 2–10% tier**
  - Third Best Improvement Award
  - From 2023 to 2025, the Company ranked in the third tier (21–35%) among all TWSE-listed companies in the Corporate Governance Evaluation and in the second tier (2–10%) among TWSE/TPEx-listed companies with market capitalization below NT$5 billion.
- **Employee "Integrity Commitment" signing rate**
  - 100%

2

Stakeholders and Material Topics

2.1 Stakeholder Identification

2.2 Stakeholder Engagement

2.3 Identification of Material Topics

II. Stakeholders and Material Topics

Stakeholders are inseparable from business operations. We pay close attention to stakeholder needs and, to ensure that the information disclosed in this Report meets those needs, Edison conducts a materiality analysis through the steps of "identifying stakeholders," "collecting sustainability issues," "surveying stakeholder assessments of economic, environmental, and people-related impacts," "assessing impacts on internal operations," and "ranking and determining material topics" to confirm the material topics of the Sustainability Report.

2.1 Stakeholder Identification

Edison convenes meetings of the Sustainability Development Working Group, refers to relevant industry sustainability standards, reviews the Company's operating activities and business relationships, and examines the stakeholder-identification process to understand the organization's overall context and related impacts. Based on routine experience interacting with stakeholders and the degree of stakeholder concern, dependence, and influence on Edison's operations, internal discussions identified seven major stakeholder groups: employees, customers, investors, suppliers, communities, government agencies, and financial institutions.

2.2 Stakeholder Engagement

Throughout its operations, Edison maintains sound communication and interaction with all stakeholder groups. Stakeholder contact telephone numbers and email addresses are provided on the Company website, establishing transparent and diverse communication channels for all stakeholders.

Key Stakeholders	Significance to Edison	Key Topics of Concern	Communication Channels/Frequency	2025 Communication Results	Corresponding Section or Public Information
Employees	Employees are an indispensable driving force behind Company operations. The Company strives to create a workplace environment that supports employees' physical and mental health and diverse development.	Human Rights and Labor-Management Relations Occupational Safety and Health Employee Benefits and Compensation Career Development and Education/Training	Contact channels: Edison-hr@edison-opto.com.tw Telephone, email / as needed (Taiwan) Labor-management meetings / quarterly (Taiwan) Employee Welfare Committee meetings / quarterly (China) Occupational safety and health / once every three years (China) Labor Safety Committee meetings / quarterly Employee grievance channels / as needed Internal website / announcements / email Employee satisfaction survey	• Provide diverse communication channels with dedicated personnel to receive employee feedback and take timely action. A whistleblower system is also in place in accordance with the Company's reporting procedures for fraud and violations of the Code of Conduct, safeguarding all employees' rights to fairness, respect, and safety. Appropriate preventive, corrective, and disciplinary measures are taken while protecting the rights, interests, and privacy of the parties involved. Employee mailbox cases received: 0. Grievance-channel cases received: 0. • Employee satisfaction survey: To strengthen employee communication and continuously improve the work environment, a Company-wide employee satisfaction survey is conducted	7.2 Talent Attraction and Retention 7.3 Human Rights Management 7.5 Employee Care and Occupational Safety

Key Stakeholders	Significance to Edison	Key Topics of Concern	Communication Channels/Frequency	2025 Communication Results	Corresponding Section or Public Information
				each November for approximately two weeks. Employee feedback is systematically collected as an important basis for improving systems and management. The Company reviews and addresses employee feedback item by item based on its impact and feasibility, prioritizing fundamental workplace conditions and system improvements, including working conditions, internal system operations, cafeteria hygiene, and meal-quality management, thereby responding to employees' most direct and common concerns. Results for the past two years: 2024: employee response rate 89%, overall satisfaction score 77; 2025: employee response rate 81%, overall satisfaction score increased to 80. • Quarterly labor-management meetings (Taiwan sites): Edison headquarters—4 meetings; Edison-Litek Opto—4 meetings. • Quarterly Labor Safety Committee meetings (China sites): Dongguan Edison—4 meetings; Yangzhou Edison—4 meetings; Yangzhou Edison-Litek—4 meetings. • Regular occupational safety and health education and training, such as fire-safety training and occupational-safety training, are provided to strengthen the Company's safety and health culture and employees' necessary safety and health knowledge and awareness. 2024: 1,531 attendances, 2,128.5 training hours. 2025: 2,564 attendances, 2,644 training hours.	

Key Stakeholders	Significance to Edison	Key Topics of Concern	Communication Channels/Frequency	2025 Communication Results	Corresponding Section or Public Information
Customers	Customers are the Company's primary source of revenue. Product quality and maintaining good customer relationships are among the Company's most important commitments to customers.	Product Quality/Yield/Price Production Capacity/Delivery Lead Time After-Sales Service Company Operating Status Regulatory Compliance	Contact channels: service-eng@edison-opto.com.tw Customer meetings / as needed Sales visits / monthly Trade-show participation / as needed Customer satisfaction survey / once a year Telephone, email / as needed	• Customer mailbox cases received: 182 in 2024; 92 in 2025. All customer correspondence was received and handled appropriately. • In addition to routine customer visits and video conferences, the Company's sales teams communicate with customers through various digital-media channels (such as LinkedIn and official social-media accounts), while physical exhibitions are used to showcase products and services. These multiple channels support effective customer interaction and communication. • In 2025, Group companies participated in a total of four domestic and international exhibitions. • Overall customer satisfaction survey results (weighted average score): In both 2023 and 2024, results met or exceeded the target level of "Satisfied" (overall average score of 85 or above, or overall average rating of 4 or above). In 2025, results also met or exceeded the target level of "Satisfied" (overall average rating of 4 or above).	5.2 Maintaining Customer Relationships
Investors	Investors provide the Company's capital. Protecting investor rights and interests and treating all investors fairly are central to corporate governance. The Company ensures that investors have adequate rights to be informed of, participate in, and make decisions regarding material	Corporate Governance Operating Performance New Product Development and Promotion	Contact channels: investor@edison-opto.com.tw Annual General Shareholders' Meeting / annually Investor Relations section of official website / quarterly Investor conferences / quarterly Market Observation Post System / as needed	Maintain active and effective communication with investors, explaining the Company's financial position, current ESG developments, future objectives, operations, and other relevant information, while conveying investor opinions and expectations to management in a timely manner to create sound two-way communication: • Encourage active shareholder attendance: shares represented at Edison's 2025 Annual General Shareholders' Meeting accounted for 67.39%, up from 63.80% in 2024. • Investor Relations section of the official website updated 9 times. • Four investor conferences held in 2025. • Telephone communication with investors conducted on an as-needed basis each month.	Company website (Home > Investor Relations and Home > ESG > Sustainability Reports), Market Observation Post System

Key Stakeholders	Significance to Edison	Key Topics of Concern	Communication Channels/Frequency	2025 Communication Results	Corresponding Section or Public Information
	Company matters.			• The Company began publishing Chinese and English annual reports for shareholders' meetings in 2023 and began publishing sustainability reports in 2024, enabling investors to gain a more comprehensive understanding of the Company.	
Suppliers	The Company's products depend on a large number of suppliers for the stable provision of raw materials and components. Through its sustainability policy, the Company works to reduce environmental and social impacts.	Supply Chain Management Company Operating Status Compliance with Laws and Regulations; Environmental, Safety, and Health Management	Contact channels: supplier@edison-opto.com.tw Factory audits / quarterly Supplier meetings / as needed Supplier questionnaire survey Telephone, email / as needed	• Number of Group suppliers signing the Sustainability Commitment: 2024—505 suppliers; 2025—381 suppliers. • Number of supplier audits: 2024—131 suppliers (73 document reviews and 58 on-site audits); 2025—92 suppliers (13 document reviews and 79 on-site audits). To strengthen interaction with suppliers, more on-site audits were arranged in 2025 than in 2024 to better understand supplier operations, provide guidance and assistance, and offer relevant education and training. • In 2025, the Group issued a Supplier Packaging White Paper to materials suppliers to communicate Edison Group's supplier sustainability policy. Suppliers were urged to value worker health and safety, comply with local labor laws and regulations, promote the use of environmentally friendly packaging materials, and adopt standardized barcode labels for intelligent inbound receiving to reduce environmental impacts.	4.4 Supply Chain Management
Communities	Environmentally, pollution incidents arising from the Company's production processes could cause significant harm to local communities and affect residents' quality of life. Socially, participation in public-welfare activities and	Ecological Conservation/Energy Conservation and Carbon Reduction	Contact channels: Edison-hr@edison-opto.com.tw Public-welfare activities / as needed Official website announcements Grievance channels / as needed	No environmental-pollution incidents affecting community environments occurred at Edison in 2025. In 2025, Edison continued to interact with communities through various activities: • Investment in public-welfare activities: ■ Charity sales (Spring Festival couplets and lighting products) and donations totaled NT$43,100 and RMB3,500. ■ Donated a total of 140 kg of clothing and other supplies, plus 10 boxes of toys. ■ Donated 35 LED streetlights for road lighting in Shanbei	7.4 Social and Community Care

Key Stakeholders	Significance to Edison	Key Topics of Concern	Communication Channels/Frequency	2025 Communication Results	Corresponding Section or Public Information
	local investment contributes to community development.			Village, Yuetang Town, Yizheng City, Jiangsu Province, China, improving local environmental safety. ■ Donated 195 LED lighting fixtures to the Kinmen Family Support Center, improving students' learning environment while saving electricity and advancing energy conservation and carbon reduction. • Environmental stewardship activities: ■ Beach cleanup (Shimen, Taiwan): 48 participants; 293 kg of waste removed. ■ Mountain cleanup (Yinpingshan, Dongguan, China): 50 participants; 31 kg of waste removed. ■ Community cleanup (Hengli Town, Dongguan, China): Participated in the local "Clean City Volunteer Action" program and assisted with cleaning and maintenance. • Support for local education—industry-academia collaboration: ■ Collaborated for one year with National Taiwan University of Science and Technology, Tzu Chi University, and the Eastern Region Senior Citizens' Home of the Ministry of Health and Welfare on a healthy-lighting project, applying Edison's new technologies in long-term care and health-care settings. ■ Provided one internship position for a student from National Yang Ming Chiao Tung University in Taiwan, totaling 250 hours of corporate internship experience. ■ Provided a three-year internship cooperation program with Yangzhou	

Key Stakeholders	Significance to Edison	Key Topics of Concern	Communication Channels/Frequency	2025 Communication Results	Corresponding Section or Public Information
				Jianghai Vocational and Technical College.	
Government Agencies	Government agencies supervise and inspect the Company's regulatory-compliance practices to ensure that Company operations meet legal and regulatory requirements.	Corporate governance, risk management, sustainability strategy, protection of labor rights, occupational and environmental safety and health	Contact channels: adenhsu@edison-opto.com.tw Regulatory policy briefing meetings / as needed Market Observation Post System / as needed Company website / as needed Telephone, email, official correspondence / as needed	• Official correspondence with competent authorities: 185 instances in 2024; 219 instances in 2025. • Participation in competent-authority meetings: 19 instances in 2024 (Edison headquarters); 68 instances in 2025. • 3. Inspections by competent authorities: 10 times	Market Observation Post System 4.1 Governance Practices
Financial Institutions	Bank financing enables the Company to continuously upgrade production equipment and invest in other areas to create additional sources of income.	Corporate Governance Operating Performance	Contact channels: investor@edison-opto.com.tw Annual General Shareholders' Meeting and annual report / annually Annual report / annually Financial reports / quarterly	Finance: Actively establish transparent and trusted financial communication channels with banks and regularly conduct financing transactions or apply for credit facilities with financial institutions: 2025: 29 times	Company website (Home > Investor Relations > Financial Information), Market Observation Post System

2.3 Identification of Material Topics

Material Topic Identification Process

Edison conducts a materiality identification and analysis once every three years. Since 2023, the process has been based on "GRI 3: Material Topics 2021," with reference to the "Sustainability Report—Guidelines for Preparing Material Topics" and the AA1000 Stakeholder Engagement Standard (AA1000SES). Through a five-step identification process, Edison assesses the impacts of its operating activities on the economy, environment, and people (including human rights) across sustainability dimensions (external impacts), and identifies the material topics to be addressed in the Sustainability Report in response to those impacts.

Step 1: Understand the Organizational Context

The Sustainability Development Working Group refers to relevant industry sustainability standards and reviews the Company's operating activities, business relationships, and stakeholder-identification process to understand the organization's overall context and related impacts. Seven categories of sustainability stakeholders were identified (employees, customers, suppliers, communities, government agencies, investors, and financial institutions), together with 18 sustainability issues (7 GRI topic-specific issues, 7 SASB industry metrics for semiconductors, 1 sustainability disclosure indicator for the optoelectronics industry, and 3 sustainability-reporting trend issues), covering economic, environmental, and social dimensions to ensure that Edison's sustainability disclosures meet the GRI Standards' requirements for completeness and diversity.

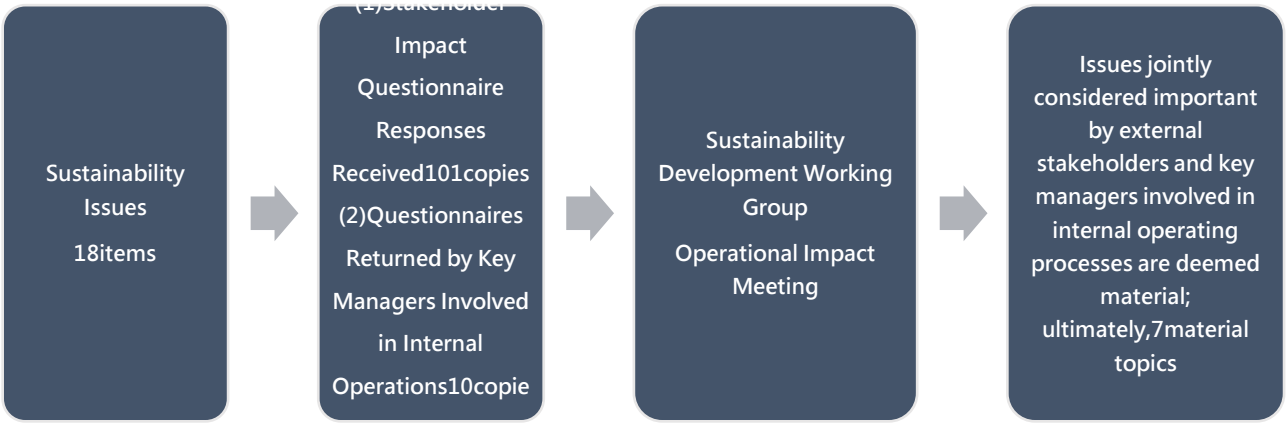
Step 2: Identify Actual and Potential Impacts of Sustainability Issues

For the 18 sustainability issues, based on Edison's overall context and business relationships, actual and potential impacts on the economy, environment, and people (including human rights) were identified, including positive and negative impacts, short- and long-term impacts, and intentional or reversible/irreversible impacts.

Assessment Considerations for the 18 Sustainability Issues

Item	List of Sustainability Issues	Assessment Considerations
1	Innovation and R&D	Innovation and R&D policies and direction, R&D results, and intellectual-property protection
2	Regulatory Compliance	Mechanisms and measures established by the Company to comply with laws and regulations relating to corporate governance, the environment, labor and human rights, occupational safety, products and services, trade secrets, personal-data protection, and other matters
3	Information Security	Information-security management mechanisms that protect the Company's information assets and prevent business interruption
4	Financial Performance	Financial information such as Company revenue and expenditures
5	Procurement Practices	Share of local procurement to promote local economic development
6	Climate Change Response	Risk-response strategies and climate actions addressing climate change
7	Product Life-Cycle Management	Hazardous-substance controls and low-energy-consumption product management, in compliance with international environmental and product-energy requirements (e.g., RoHS and REACH)
8	Energy Management	Energy-use planning and performance management (including electricity, natural gas, gasoline, diesel, etc.)
9	Waste Management	Amounts of general and hazardous waste generated, treatment methods, reduction and recycling volumes, and compliance with international requirements
10	Sustainable Supply Chain	Planning and actual supplier performance in managing environmental and social matters (such as pollution prevention, energy conservation and carbon reduction, and human-rights policies) to achieve sustainable development
11	Water Resource Management	Water use and discharge volumes (including wastewater) and related reduction plans and measures
12	Greenhouse Gas Emissions	Monitoring, inventory, and reduction management of greenhouse gases
13	Raw Material Use	Raw-material risk management, recycling and reuse, and conflict-minerals management
14	Local Communities	Resources invested in communities and policies and plans to promote community development
15	Employee Health and Safety	Policies for occupational health and safety management of employees and contractors, such as occupational injury rates, occupational diseases, and employee health promotion
16	Talent Sustainability	Policies and implementation plans for employee recruitment and education/training (including by employee level), annual employee training hours, and retention systems
17	Employment Relations	Employment relations, employee-benefit systems, and maintenance/management mechanisms, including personnel-change management
18	Human Rights Policy	Policies and actual implementation performance relating to human-rights issues (such as Indigenous peoples, child labor, and forced labor)

Step 3: Assess the Significance of Impacts

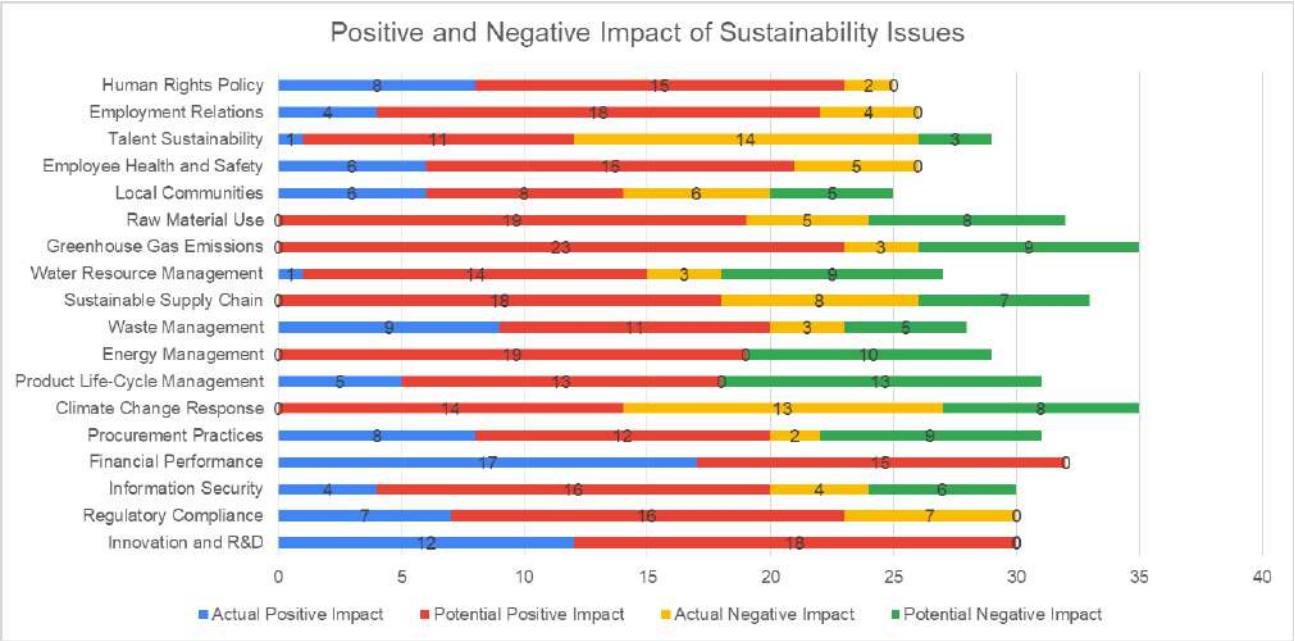


For the 18 sustainability issues, the Sustainability Development Working Group distributed an online questionnaire to key stakeholders and received 101 valid responses, producing stakeholder scores for the degree of impact of each sustainability issue on corporate governance, the environment, and people. In addition to considering the external stakeholder impact-assessment results, Edison also conducted an internal operational impact assessment by questionnaire among key managers involved in operating processes, receiving 10 valid responses. This produced internal management scores for the degree of impact of each sustainability issue on corporate governance, the environment, and people. After completing the surveys, the Sustainability Development Working Group convened a meeting and, with reference to the opinions of external consultants, ranked the material topics. Issues receiving common attention from both external stakeholders and managers involved in internal operating processes were considered material. Seven material topics were ultimately selected.

The questionnaire was designed by the Sustainability Development Working Group. To make the results more effective and accurate, respondents were asked to assess the degree of impact caused by each major sustainability issue from dimensions such as "positive/negative" and "actual/potential":

- Positive impact: An area of Company strength where good performance is consistent with operating objectives and customer/regulatory requirements and may contribute to revenue growth.
- Negative impact: An area in which the Company is currently insufficient and may be unable to meet regulatory, customer, Company-development, or stakeholder requirements, potentially increasing operating costs.
- Actual impact: An impact that the Company continues to face in the current year.
- Potential impact: An impact expected to be faced in the future.
- A higher score represents a greater impact: 1 (no impact at all), 2 (low impact), 3 (moderate impact), 4 (high impact), and 5 (significant impact).

Results of the Positive and Negative Impact Assessment for the 18 Sustainability Issues:



Note: Talent sustainability is classified as a negative actual impact.

Step 4: Prioritize Significant Impacts for Reporting

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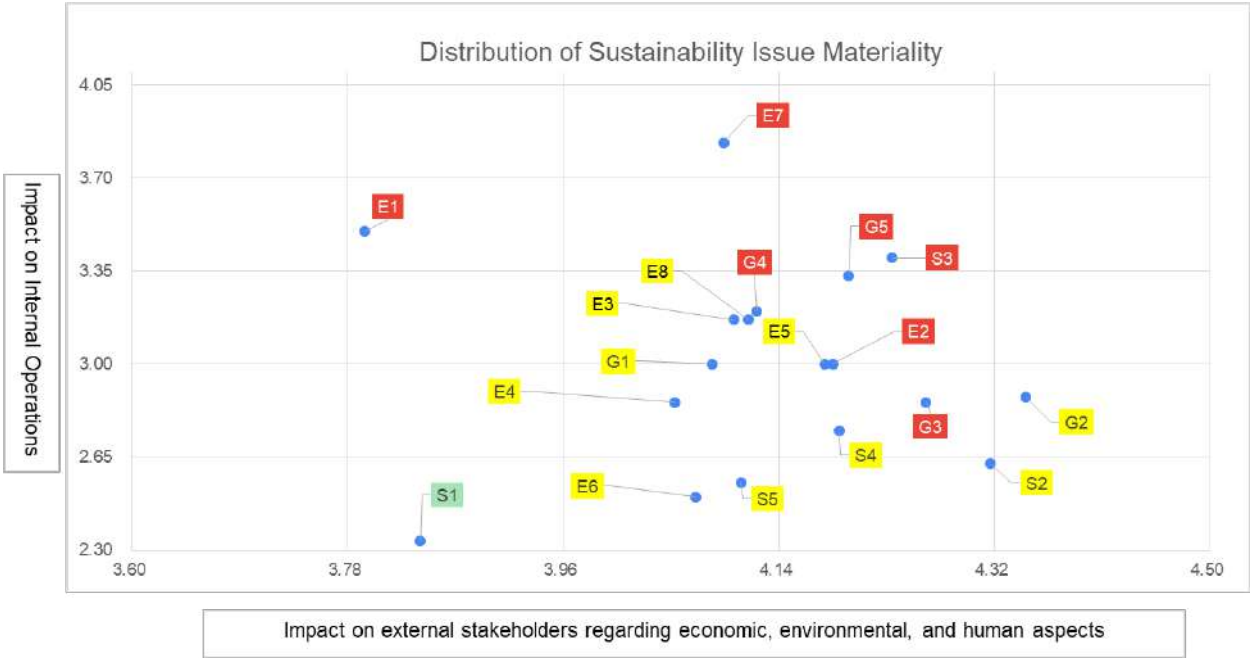
The identified issues were ranked by degree of impact and their significance was examined with reference to relevant industry sustainability standards. Issues that were of common concern to both external stakeholders and key managers participating in internal operating processes were prioritized for reporting. Seven material topics were ultimately selected.



Sustainability Issues and Materiality Ranking (the top seven colored items are the selected material topics)

Ranking	Code	Sustainability Issue
1	E7	Greenhouse Gas Emissions
2	S3	Talent Sustainability
3	G3	Information Security
4	E1	Climate Change Response
5	G4	Financial Performance
6	E5	Sustainable Supply Chain
7	E2	Product Life-Cycle Management
8	G2	Regulatory Compliance
9	E8	Raw Material Use
10	G1	Innovation and R&D
11	G5	Procurement Practices
12	E3	Energy Management
13	E4	Waste Management
14	S4	Employment Relations
15	S2	Employee Health and Safety
16	S5	Human Rights Policy
17	E6	Water Resource Management
18	S1	Local Communities

Step 5: Communication and Disclosure

- At the Sustainability Development Working Group meeting on 2024/9/28, seven material topics were identified and approved for the first time and were reported to the Board of Directors on 2024/11/1.
- 2024 implementation:
  - The Sustainability Development Committee was established on 2025/6/5. The Sustainability Development Working Group submitted the matter to the Sustainability Development Committee on 2025/8/7, and it was approved by the Board of Directors on the same day as a discussion item.
- 2025 implementation:
  - After reviewing the identification process and material topics, the Sustainability Development Working Group continued to apply the 2023 identification results and did not propose any changes.
  - The Sustainability Development Working Group reported the material-topic identification process and its implementation for this Report to the Board of Directors on 2026/5/28. On 2026/8/6, the implementation results for the material topics, together with this Report, were submitted to the Sustainability Development Committee for review and approved by the Board of Directors on the same day as a discussion item.
- Material Topics Corresponding to GRI Sections and Sections of This Report:

Material Topics and Value-Chain Boundaries

Category	Material Topic	Positive/Negative and Actual/Potential Impacts on Edison	Corresponding GRI Standards Topic-Specific Standards (Disclosures)	Internal Boundary	Value-Chain Boundary		Corresponding Section
				Edison	Customers	Suppliers	
Corporate Governance	Information Security	Information-security threats have increased rapidly in recent years. The Company has actively invested in information-security resources and strengthened its cybersecurity defenses. No major information-security incidents occurred in 2025, constituting a positive actual impact.	• No corresponding GRI topic-specific standard	●	○	○	4.5 Information Security and Privacy Protection
Corporate Governance	Sustainable Supply Chain	Stable supply-chain development is fundamental to the Company's sustainability. In 2025, the Company continued to promote supplier policies and conduct supplier sustainability assessments to ensure that suppliers continuously meet Company requirements, constituting a positive potential impact.	• GRI 308: Supplier Environmental Assessment 2016 (308-1, 308-2) • GRI 414: Supplier Social Assessment 2016 (414-1, 414-2)	●	○	○	4.4.4 Supplier Management and Evaluation Mechanism 4.4.2 Reducing the Environmental Impact of Raw Material Transportation 4.4.3 Procurement Policy and Commitments
Corporate Governance	Product Life-Cycle Management	Through product life-cycle management, Edison implements hazardous-substance controls (such as RoHS and REACH), manages low-energy-consumption products, and incorporates green design to meet international environmental-protection and product-energy requirements and reduce environmental impacts. When providing green products and services, the Company also works to ensure compliance with health and safety standards in each country. No product-related violations of health, safety, environmental regulations, or customer safety requirements occurred in 2025, constituting a positive potential impact.	• No corresponding GRI topic-specific standard	●	○	○	5.1.1 Green Design 5.1.2 Green Manufacturing 5.2.2 Product Health and Safety 4.3 Regulatory Compliance

Category	Material Topic	Positive/Negative and Actual/Potential Impacts on Edison	Corresponding GRI Standards Topic-Specific Standards (Disclosures)	Internal Boundary	Value-Chain Boundary		Corresponding Section
				Edison	Customers	Suppliers	
Environment	Greenhouse Gas Emissions and Climate Change Response	The greenhouse effect is causing increasingly severe climate-change impacts on the environment. As carbon inventories are progressively implemented, Edison has established emission-reduction targets and is gradually putting them into practice by monitoring, inventorying, and managing greenhouse gas reductions to address transition and physical climate risks. This constitutes a positive potential impact.	• GRI 305: Emissions 2016 (305-1 to 305-5) • GRI 201: Economic Performance 2016 (201-2)	●	○	○	6.3.2 Greenhouse Gas Management 6.2 Climate Governance and Climate Change Risk Assessment
Social	Talent Sustainability	Talent sustainability is an important foundation for stable operations and stronger competitiveness. Only by continuously attracting, developing, and retaining talent can the Company support technological innovation and long-term development. In 2025, the Company continued to promote education and training, career development, employee care, and diversity and equality measures. The overall talent-development mechanism operated steadily, constituting a positive actual impact. However, talent turnover, difficulty filling critical vacancies, or widening skill gaps could affect organizational knowledge transfer and operating efficiency, constituting a negative potential impact.	• GRI 401: Employment 2016 (401-1, 401-2) • GRI 403: Occupational Health and Safety 2016 (403-1 to 403-10) • GRI 404: Training and Education 2016 (404-1, 404-2, 404-3) • GRI 405: Diversity and Equal Opportunity 2016 (405-1, 405-2)	●			7.2.1 Compensation Policy 7.2.2 Employee Benefits 7.2.4 Diversity and Inclusion; 7.5.1 Building a Healthy Workplace 7.5.2 Occupational Safety and Health 7.5.3 Labor-Management Communication
Corporate Governance	Financial Performance	Economic performance is the foundation of sustainable corporate development. Only with stable profitability can the Company meet investor	• GRI 201: Economic Performance 2016 (201-1 to 202-2)	●	○	○	4.6 Operating Performance

Category	Material Topic	Positive/Negative and Actual/Potential Impacts on Edison	Corresponding GRI Standards Topic-Specific Standards (Disclosures)	Internal Boundary	Value-Chain Boundary		Corresponding Section
				Edison	Customers	Suppliers	
		expectations. Edison has disclosed financial information on Company revenue and expenditures for the past two years to help stakeholders understand its performance, constituting a positive actual impact.					

Note: ● indicates a direct impact; ○ indicates an impact arising through the Company's business relationships.

3

About Edison Opto

3.1 Company Profile

3.2 Participation in External Associations

III. About Edison Opto

3.1 Company Profile

Edison Opto Corporation was established in 2001, with LED lighting as its principal product from the outset. The Company was founded when the LED industry was still in its early stages and began with medium- and high-power lighting components. As the LED industry evolved from intense competition toward diversified applications, Edison continued to expand into niche markets while building its own R&D capabilities and technological advantages. Today, the Company has developed professional lighting products including LED components, DOB products, AC modules, DC modules, automotive-lighting applications, horticultural lighting, and streetlights, with the ambition of expanding its market, becoming a pioneer in Taiwan's lighting industry, and building a comprehensive lighting-design and integration-services business.

To establish systematic modular solutions, Edison created the TEMO technology and design-service platform integrating thermal, electrical, mechanical, and optical expertise to improve product quality. It also pioneered the comprehensive LED Lighting Design Manufacturing Service (LDMS), providing vertically integrated customized manufacturing and design solutions from components to module design and from optical design to the design and manufacture of finished LED products. This approach has opened new markets and enabled Edison's products to reach customers worldwide.

Today, from its headquarters in Taipei, Taiwan, Edison operates manufacturing bases in Dongguan and Yangzhou, China, and a subsidiary in California, with business activities spanning the globe. With Taiwan and China serving as the principal product-export bases, Edison continues to illuminate markets across Europe, the Americas, and the world.

For Edison's history and major milestones, please refer to the official website:

https://www.edison-opto.com/about

Company History and Major Milestones

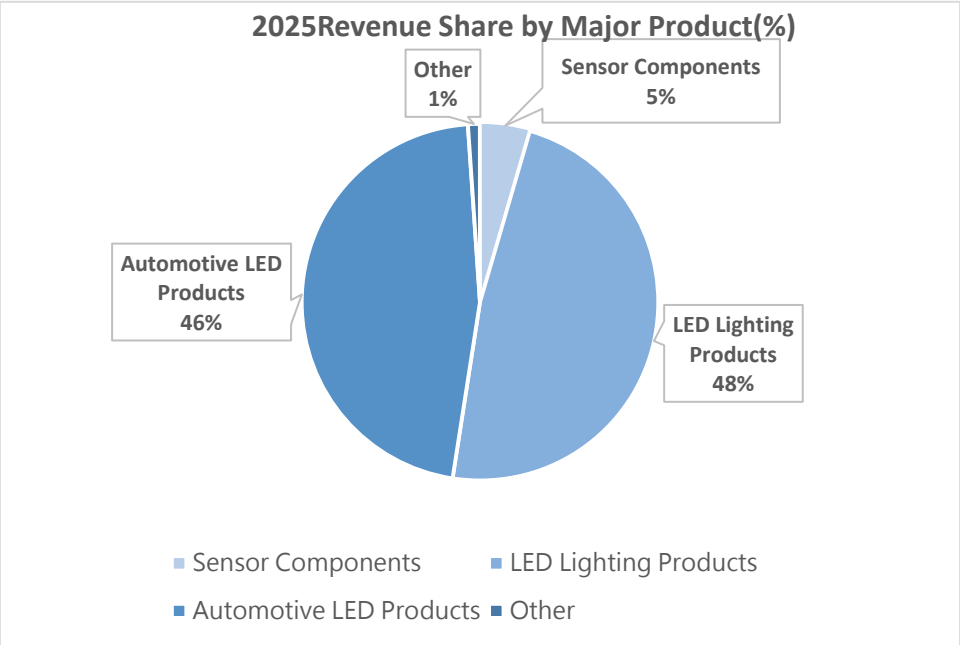
Item	Content
Company Name	Edison Opto Corporation
Industry	Optoelectronics industry, TWSE-listed company in Taiwan SASB industry classification: Technology & Communications / Semiconductors (Technology & Communications: Semiconductors)
Stock Code	3591
Chairman	Jian-Rong Wu
Date of Establishment	October 4, 2001

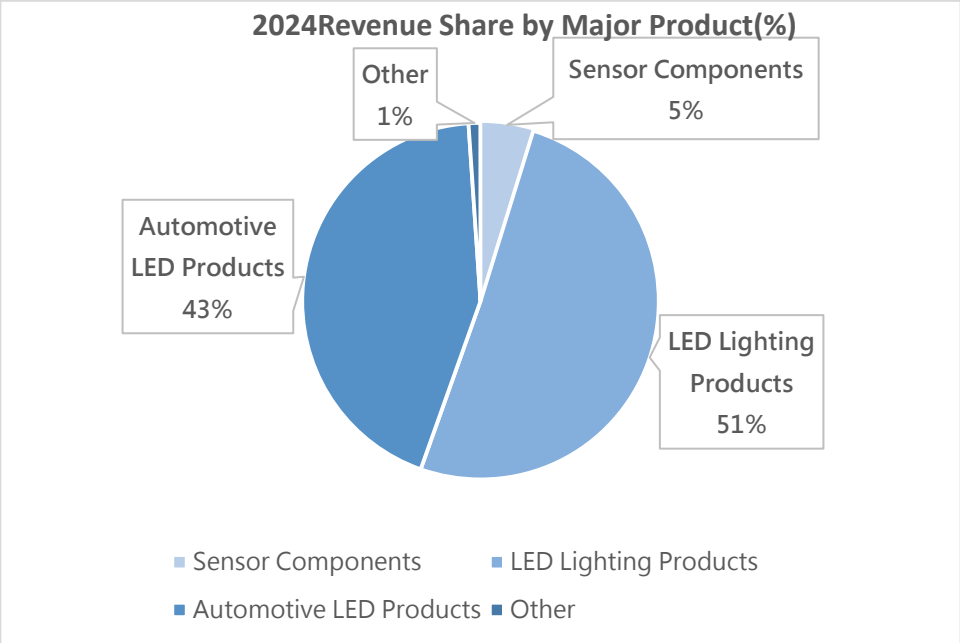
Item	Content
Headquarters Location	17F, No. 17, Qiaohe Rd., Zhonghe Dist., New Taipei City, Taiwan
2025 Capital (Unit: NT$ thousand)	1,454,824
2025 Consolidated Revenue (Unit: NT$ thousand)	2,307,824
Operating Locations	Edison Opto Corporation (including headquarters and Taipei plant) Dongguan Edison Opto Yangzhou Edison Opto Edison-Litek Opto Corporation (including headquarters (Note) and Taipei plant) Yangzhou Edison-Litek Opto
Number of Employees	Taipei Edison Opto (headquarters and Taipei sites): 152 employees Taipei Edison-Litek Opto (headquarters and Taipei site): 93 employees Dongguan Edison Opto: 186 employees Yangzhou Edison Opto: 232 employees Yangzhou Edison-Litek Opto: 142 employees
Major Products/Services	Sensor Components LED Lighting Products (components, modules, finished products) LED Automotive Products (components, modules, finished products)

Note: Edison-Litek Opto headquarters relocated to the Taipei plant in July 2024.

Revenue Mix of Major Products for the Past Two Years (%)

In 2025, revenue from LED automotive-lighting products accounted for % of revenue, an increase of 3% from the previous year.





Operating Locations

To strengthen market connections across Taiwan, China, and other regions and integrate Group resources, Edison's operations

are centered in Taiwan and mainland China. Major operating locations are as follows:

Region	Details
Taiwan	Edison Opto Corporation (Headquarters Office) Address: 17F, No. 17, Qiaohe Rd., Zhonghe Dist., New Taipei City 235029, Taiwan Tel.: +886 2 8227 6996 Fax: +886 2 8227 6997 Email: service-eng@edison-opto.com.tw
	Edison Opto Corporation (Taipei Plant) Address: 5F, No. 800, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235012, Taiwan Tel.: +886 2 8227 6996 Fax: +886 2 8227 6997 Email: service-eng@edison-opto.com.tw
China	Dongguan Edison Opto Co., Ltd. Address: No. 9, Xiju Rd., Xicheng District 1, Hengli Town, Dongguan City, Guangdong Province 523460, China Tel.: +86 769 8101 1898 Fax: +86 769 8101 1899
	Yangzhou Edison Opto Co., Ltd. Address: No. 101, Huayang West Rd., Yangzhou City, Jiangsu Province 225009, China Tel.: +86 514 8777 7101 Fax: +86 514 8777 7102
Taiwan	Edison-Litek Opto Corporation (Taipei Plant) Address: 9F, No. 800, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235012, Taiwan Tel.: +886 82277052 Fax: +886 82277053 Email: contact@edison-litek.com
China	Yangzhou Edison-Litek Opto Co., Ltd. Address: No. 101, Huayang West Rd., Yangzhou City, Jiangsu Province 225009, China Tel.: +86 514 87999101 Fax: +86 514 87999102 Email: contact@edison-litek.com

Value Chain Overview

The upstream, midstream, and downstream structure of the light-emitting diode manufacturing industry can generally be divided into four major parts: upstream LED epitaxial-wafer manufacturing, midstream LED die manufacturing, downstream LED packaging and modules, and end-use application markets. Edison is engaged in LED modules and packaging and has also entered application markets such as lighting fixtures, placing it in the downstream portion of the industry value chain. The upstream, midstream, and downstream industry structure is shown below:

3.2 Participation in External Associations

Edison is committed to advancing industry development and actively participates in external associations. Through external exchanges, the Company gains an understanding of international industry trends and relevant regulations in different countries, incorporates these insights into its sustainable business strategies, promotes association initiatives through active participation, and leverages its influence to contribute to the overall advancement of the industry.

External Associations Participated in During 2025:

Name of External Association	Participation Status	Committees/Projects Participated In
Taiwan Lighting Fixture Export Association (Edison Opto Corporation)	Member	None
Taiwan Electrical Contractors Association (Edison Opto Corporation)	Member	None
Taiwan Transportation Vehicle Manufacturers Association (Edison-Litek Opto Corporation)	Member	None

4

Integrity Governance

4.1 Governance Practices
- 4.1.1 Board Structure and Operations
- 4.1.2 Operations of Functional Committees
- 4.1.3 Internal Audit
- 4.1.4 Ethics and Integrity

4.2 Risk Management
- 4.2.1 Enterprise Risk Management
- 4.2.2 Intellectual Property Risk Management

4.3 Regulatory Compliance

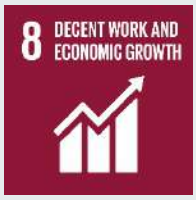
4.4 Sustainable Supply Chain
- 4.4.1 Supply Chain Integration and Risk Diversification
- 4.4.2 Reducing the Environmental Impact of Raw Material Transportation
- 4.4.3 Procurement Policy and Commitments
- 4.4.4 Supplier Management and Evaluation Mechanism

4.5 Information Security and Privacy Protection

4.6 Operating Performance

IV. Integrity Governance

Sustainability Performance

SDGs	Policy	Company Target	Performance and Target Achievement
	4.7 Ensure that all people acquire the knowledge necessary to promote sustainable development. 12.8 Ensure that everyone has access to relevant information and awareness for sustainable development.	• Enhance Board members' sustainability awareness.	• Directors completed 56 hours of continuing education in 2025, with 100% of the courses related to sustainable development.
	8.9 Develop and implement policies that promote local culture and products.	• Maintain local procurement suppliers at more than 50% of total suppliers.	• In 2025, local suppliers accounted for 93.39% of Group suppliers.
	12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse.	• 100% of products comply with hazardous-substance standards.	• 100% of products comply with hazardous-substance standards.
	16.5 Substantially reduce corruption in all its forms. 16.6 Develop effective, accountable, and transparent institutions at all levels.	• Implement performance evaluations. • Hold at least one Board meeting each quarter. • Zero legal violations. • Conduct ethical-business training annually.	• Conduct performance evaluations of the Board and functional committees at least once a year. • Eight Board meetings were held in 2025. • A total of 1,309 participant attendances were recorded for ethical-business-related training. • Zero material legal violations.
	17.4 Enhance policy coherence for sustainable development.	• Establish a Sustainability Development Committee led by senior management and incorporate sustainability indicators into strategy and management. • Include sustainability management requirements and assessments (such as labor and human rights) for key suppliers.	• In 2025, Edison headquarters established a Sustainability Development Committee. Among its five members are two directors and two senior executives. The Company also completed the establishment of an internal carbon-pricing mechanism, monetizing carbon emissions so that departments can incorporate future environmental costs into current financial assessments. • In 2025, sustainability management was incorporated into the scoring criteria for key suppliers. Key suppliers are required to sign and return a Sustainability Commitment, and relevant sustainability clauses are included in procurement contracts.

Sound corporate governance encompasses an effective Board of Directors, rigorous internal-control systems, and stable financial controls. In addition to reducing business risks, these elements can strengthen corporate competitiveness and create brand value. Building an ethical and accountable corporate culture and complying with all applicable laws and regulations are essential to implementing integrity management, while a well-functioning corporate-governance framework ensures sound Company operations and protects the rights and interests of investors and other stakeholders.

In accordance with Taiwan's Securities and Exchange Act and related regulations, Edison has established its corporate-governance system. To strengthen the protection of shareholder rights, enhance Board functions, respect stakeholder interests, and improve information transparency, the Board has adopted the Corporate Governance Best Practice Principles. The Company applies fair, impartial, and transparent director-election procedures and has appointed independent directors to strengthen the Board's management and supervisory functions. The Board has also adopted the "Ethical Corporate Management Best Practice Principles," "Employee Code of Business Ethics," "Code of Ethical Conduct for Directors, Managers and Appointees," and "Procedures for Reporting Fraud and Violations of the Code of Conduct." Directors, managers, and persons who become aware of material internal Company information through their duties are prohibited from using information unavailable to the market for personal gain. Edison also follows the principles of accurate, timely, and fair disclosure and has established a comprehensive information-disclosure system. Information relating to operations, finance, the Board of Directors, and shareholders' meetings is provided on the Company's website and through the Market Observation Post System to ensure that shareholders have access to the Company's latest information.

Edison has also established diverse grievance mechanisms. In the stakeholder section of the Company's official website, different contact persons and communication channels are provided for different stakeholder categories. Through two-way communication, Edison seeks to understand stakeholder requirements and expectations and makes every effort to meet them.

Edison Official Website / Investor Relations / Corporate Governance

https://www.edison-opto.com/esg/Governance/Corporate-Governance-Framework/Governance-Framework

Stakeholder Communication Channels

https://www.edison-opto.com/esg/Stakeholder-Engagement/Stakeholder-Contact-Information

4.1 Governance Practices

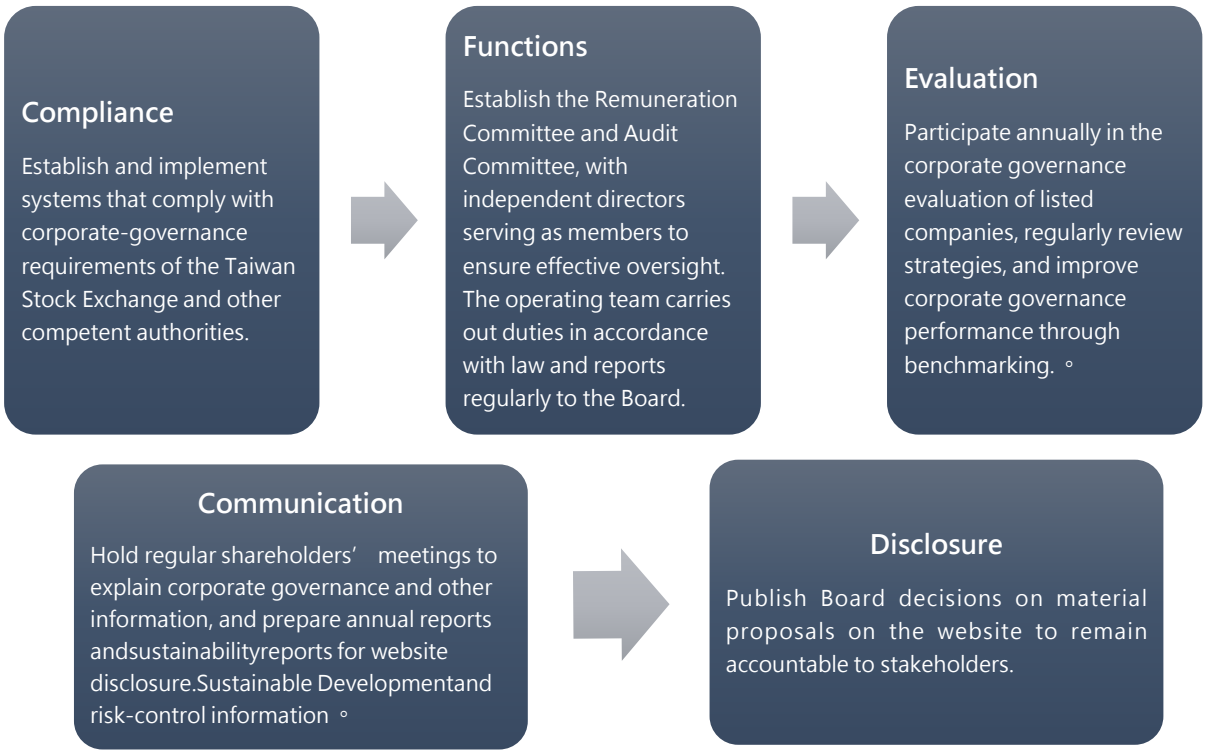
The shareholders' meeting is composed of all shareholders and makes decisions on major Company matters while regularly receiving reports from the Board of Directors. The Board is the Company's highest governance body. All directors exercise the due care of a good administrator, formulate the Company's operating policies, review financial performance, and ensure compliance with applicable laws and regulations. To improve corporate-governance operations and strengthen competitiveness, the Board has established an Audit Committee and a Remuneration Committee to enhance Board effectiveness. An independent Internal Audit Office is also established under the Board to conduct audits on a regular basis and report audit results to the Audit Committee and the Board.

Edison places great importance on corporate governance and pursues sustainable growth and ethical business practices. The Company continues to strengthen its corporate-governance framework, uphold information transparency, and protect stakeholder rights through effective internal-control systems. In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies, Edison designs and implements its internal-control system with consideration of the Company's overall operating activities and continuously reviews it in response to changes in the internal and external environment to ensure that the design and implementation of internal controls remain effective. Through sound management mechanisms, Edison enhances operating performance and advances its goal of sustainable operations.

To strengthen the support provided to directors in performing their duties and improve Board effectiveness, the Board resolved in May 2019 to appoint a Corporate Governance Officer. The officer assists directors in performing their duties, provides necessary information, arranges continuing education, handles matters related to Board and shareholders' meetings in accordance with laws and regulations, assists the Company in complying with Board and shareholders' meeting resolutions, and maintains investor relations. In the 12th Corporate Governance Evaluation for 2025, Edison ranked in the 21%–35% tier among TWSE-listed companies (the third of seven tiers). Among TWSE/TPEx-listed companies with market capitalization below NT$5 billion, Edison ranked in the 2%–10% tier (the second of six tiers). These results demonstrate that Edison performs in the upper-middle range in corporate governance, with an effective and well-functioning governance system. The Company will continue to improve overall governance synergies and strengthen stakeholder confidence in Edison.

Note: For the list of the top ten shareholders, please refer to page 83 of the 2025 Annual Report.(EN Version)

Corporate Governance Process



2025 Corporate Governance Officer Performance

- In 2025, the Corporate Governance Officer continued to improve the Company's Corporate Governance Evaluation performance, maintaining a ranking in the 21%–35% tier among TWSE-listed companies.
- Completed 21 hours of personal continuing education related to ESG; provided continuing-education information to independent and other directors and assisted in completing their training plans. In 2025, all directors completed a combined total of 56 training hours.
- Handled advance registration of the shareholders' meeting date in accordance with laws and regulations; prepared meeting notices, meeting handbooks, and minutes within statutory deadlines; and completed amendment registrations when the Articles of Incorporation were revised or directors were re-elected.
- Prepared Board meeting agendas and notified directors seven days in advance, convened meetings and provided meeting materials, and distributed Board meeting minutes to directors within 20 days after each meeting.
- Responsible for publishing material information regarding significant resolutions of the Board and shareholders' meeting, ensuring the legality and accuracy of disclosures and protecting equal access to trading information for investors.
- Assisted independent directors in maintaining regular communication with the head of internal audit and the certifying CPAs regarding the Company's internal-control and financial status.
- A total of four investor conferences were held in 2025.
- Handled Company registration and registration of changes.

In addition, Edison's financial statements are regularly audited and certified by a CPA firm. All information disclosures required by laws and regulations are completed accurately and on time. Designated personnel are responsible for external disclosure of Company information, and a spokesperson system has been established to ensure that material information is disclosed promptly and appropriately, providing shareholders and stakeholders with relevant financial and business information.

4.1.1 Board Structure and Operations

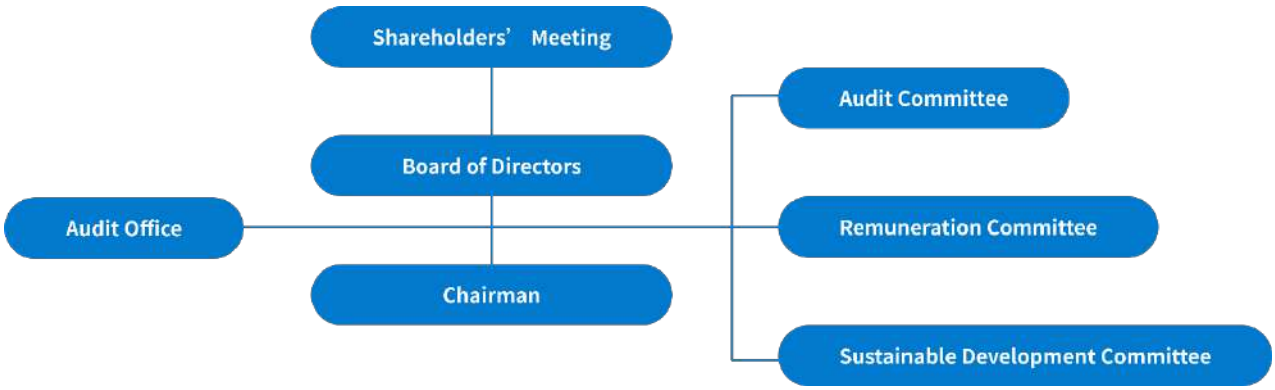
Board Composition and Operations

The Board of Directors is Edison's highest governance body. A new Board was elected at the shareholders' meeting on May 28, 2025. The current Board consists of seven directors, including four independent directors (57.14% of all Board seats). Each Board term is three years, and all four current independent directors have served no more than three terms. The Board is responsible for formulating the Company's business strategy and is accountable to shareholders and other stakeholders. Directors faithfully perform their duties and exercise the due care of a good administrator, exercising their authority prudently. Except for matters that laws or the Articles of Incorporation require to be resolved by the shareholders' meeting, execution of Company business and the operation and arrangement of governance systems are subject to Board resolution.

Edison's Articles of Incorporation provide that the election of directors (including independent directors) adopts a candidate nomination system. Through regular re-elections, the Company follows the principle of selecting candidates based on merit and complies with the "Procedures for Election of Directors," "Corporate Governance Best Practice Principles," and "Sustainable Development Best Practice Principles." Board diversity and independence are considered based on criteria including, but not limited to, basic qualifications and values as well as professional knowledge and skills. Directors are expected to possess the knowledge, skills, and competencies necessary to perform their duties.

*Note: For directors' service on other boards and information regarding controlling shareholders, please refer to Chapter II, Corporate Governance Report, of the 2025 Annual Report, including information on directors and supervisors serving as representatives of institutional shareholders, major shareholders of institutional shareholders, and the professional knowledge and independence of directors and supervisors. Cross-shareholdings with suppliers or other stakeholders are not disclosed because relevant information is unavailable or incomplete.

Edison directors possess both industry expertise and extensive practical experience and are well acquainted with industry trends. Edison also values gender equality in Board composition and has set a target of more than 20% female directors. The current seven-member Board includes two female directors, representing 28%. The Board meets at least once per quarter as required by law. In 2025, eight Board meetings were held, with an average attendance rate of 96.67% for all directors.



Board Member Profiles, Education, and Experience

https://www.edison-opto.com/esg/Governance/Board-of-Directors/The-resumes-of-the-board-of-directors

Major Resolutions During the Year

https://www.edison-opto.com/esg/Governance/Board-of-Directors/Board-of-Directors-Important-Resolutions

Diversity Statistics			2025	
			Number	Percentage
Directors	Gender	Male	5	71.43%
		Female	2	28.57%
	Age	Under 50	1	14.29%
		50 and above	6	85.71%
	Education	Graduate school or above	4	57.14%
		University or below	3	42.86%

Note: For Board diversity and independence, please refer to pages 6-7 and 26 of the 2025 Annual Report (EN Version).

Performance Evaluation of the Board and Functional Committees

To establish a sound Board operating system, strengthen supervisory functions, and ensure that independent directors remain independent in performing their duties, Edison's Board has adopted the Rules of Procedure for Board Meetings, which clearly define the responsibilities of independent directors. Directors also observe a high degree of self-discipline in avoiding conflicts of interest. If a matter on a Board agenda involves a director's own interests or those of the entity represented by that director, the director must explain the material aspects of the conflict at the meeting and, where the matter may prejudice the Company's interests, may not participate in discussion or voting, must recuse from discussion and voting, and may not exercise voting rights on behalf of another director. To improve Board decision quality, the Board has also adopted Board Performance Evaluation Procedures. Each year, performance evaluations of the Board, functional committees, and individual directors are conducted through internal self-assessment questionnaires covering areas such as participation in Company operations, enhancement of decision quality, Board composition and structure, appointment and continuing education, and internal control (see "ESG > Corporate Governance > Board of Directors" on the Company's website). Evaluation results are used as a reference for future director selection and nomination. The 2025 performance evaluations of the Board, directors, and functional committees produced self-assessment results ranging between "Excellent" and "Good" and were reported to the Board on February 25, 2026.

Performance Evaluation Operations of the Board, Directors, and Functional Committees

https://www.edison-opto.com/esg/Governance/Board-of-Directors/The-Board-of-Directors-Performance-Evaluation

To manage risk effectively and increase the willingness of qualified professionals to serve as directors, Edison has purchased US$5 million of directors' liability insurance, allowing directors to perform their duties with greater assurance while reducing and diversifying the risk of significant losses to the Company and shareholders arising from directors' errors or omissions.

Impact Management of Sustainability Issues

To enable the Board to effectively manage impacts relating to sustainability issues and improve decision quality, Company rules require that key sustainability events or material topics arising in the course of operations be reported to the Board on a regular or as-needed basis. Depending on applicable regulations or internal procedures, each matter is submitted to the Board as either a "discussion item" or a "reporting item." The Corporate Governance Officer collects and coordinates proposals from relevant units—including finance, audit, sustainability, shareholder services, human resources, information technology, production, sales, R&D, and others—and, after consolidation and confirmation by the Chairman, places them on the agenda of the next functional committee and Board meeting. The Board then adopts resolutions on discussion items and provides feedback or recommendations on reporting items.

Since the third quarter of 2022, greenhouse gas inventory reporting has been included as a regular Board reporting item, and climate-related financial disclosures (TCFD) have been incorporated into the risk-management report submitted to the Board. A Sustainability Development Committee was established in 2025. The preparation results of the Sustainability Report were submitted to the Board for discussion in 2025 and the Report was issued after Board approval, strengthening sustainability governance and internal controls. In 2025, eight reporting items and nine discussion items presented to the Board related to key sustainability events. Material Board resolutions have been disclosed in the annual report for the shareholders' meeting and published on the Company's website.

At the same time, if a material negative event involving the Company or a stakeholder arises during routine stakeholder communication by any Edison department, the responsible unit first seeks instructions from the Chairman. Based on the Chairman's direction, due diligence is conducted on the specific event or stakeholder. After the due-diligence report is completed, it is reported to the Chairman, who determines whether the matter could materially affect Company operations and, if so, explains the Company's response plan to the Board. No material negative events involving Edison or its stakeholders occurred in 2025.

Management of Board Members and Key Management Personnel

Of Edison's seven directors, three concurrently serve as senior managers of the Company. Edison's future Board composition and members' professional backgrounds are expected to continue the current structure. As there is currently no suitable candidate for General Manager, the Chairman concurrently serves as General Manager. Nevertheless, more than half of the directors do not concurrently serve as employees or managers. After the comprehensive Board re-election in 2022, one additional independent director joined the Board and has continued to participate. On the current seven-member Board, four independent directors

constitute a majority, helping to avoid conflicts of interest in Company decision-making.

With respect to director succession, the Group currently has several senior management professionals and therefore maintains a strong talent pool from which future Board vacancies can be filled. Independent directors are legally required to possess professional experience in business, law, finance, or fields necessary for the Company's operations, and succession planning may therefore include selecting qualified professionals from industry or academia.

Considering the regulatory-compliance and governance issues that directors may encounter when participating in Company operating decisions, Edison actively encourages and arranges relevant professional continuing-education courses for directors. In 2025, all directors completed a combined total of 56 training hours, all 56 of which related to sustainable corporate operations.

4.1.2 Operations of Functional Committees

To strengthen supervisory and management functions, the Board has established an Audit Committee, Remuneration Committee, and Sustainability Development Committee. Except where laws and regulations require a functional committee to exercise its authority independently, functional committees are accountable to the Board and submit their proposals to the Board for resolution.

Audit Committee

To demonstrate its independence, the Audit Committee is composed of four independent directors. It meets before Board meetings to review important Company proposals and material financial and business activities, thereby effectively supervising Company operations and risk control.

Functional Committee	Responsibilities and Key Focus Areas	Members	Number of Meetings During the Year	Member Attendance Rate	Operations
Audit Committee	Establish or amend the internal-control system and assess its effectiveness to facilitate effective implementation of the Company's internal controls. Establish or amend procedures governing material financial and business activities, including acquisition or disposal of assets, derivative transactions, lending funds to others, endorsements or guarantees for others, and related financial-business operations, in order to control existing or potential Company risks. Review annual or quarterly financial reports and the appointment, dismissal, or remuneration of certifying CPAs to ensure fair presentation of the Company's financial statements. Review the offering, issuance, or private placement of equity-type securities to control potential Company risks. Review matters involving directors' own interests or material matters prescribed by competent authorities to ensure compliance with applicable laws and rules.	Composed of four independent directors with professional expertise and independence.	6 meetings	95.83%	https://www.edison-opto.com/esg/Governance/Functional-Committees/Audit-Committee

Remuneration Committee

The Remuneration Committee is composed of four independent directors. Its primary responsibilities are to faithfully perform the following duties with the due care of a good administrator and submit its recommendations to the Board for discussion:

Functional Committee	Responsibilities and Key Focus Areas	Members	Number of Meetings During the Year	Member Attendance Rate	Operations
Remuneration Committee	Regularly review the Remuneration Committee Charter and recommend amendments. Establish and regularly review performance-evaluation standards and performance objectives for directors and managers, as well as remuneration policies, systems, standards, and structures. Regularly evaluate the achievement of performance objectives by Company directors and managers and determine their remuneration based on the results of performance evaluations under established standards. The Company's remuneration system is established with reference to Article 18 of the Articles of Incorporation. For remuneration policies for directors, independent directors, and senior managers, please refer to page 13 of the 2025 Annual Report.	The Remuneration Committee is composed of four independent directors.	3 meetings	100%	https://www.edison-opto.com/esg/Governance/Functional-Committees/Remuneration-Committee

Sustainability Development Committee

The Sustainability Development Committee is composed of two directors who concurrently serve as managers and three key internal executives responsible for ESG matters. A "Sustainability Development Working Group" is established under the Committee and is responsible for proposing and implementing sustainability policies, systems, and specific action plans. The Committee reports implementation results and future work plans to the Board at least twice a year. Material matters must also be submitted to the Sustainability Development Committee for prior review and then to the Board for approval before implementation.

Functional Committee	Responsibilities and Key Focus Areas	Members	Number of Meetings During the Year	Member Attendance Rate	Operations
Sustainability Development Committee	Formulate, promote, and strengthen the Company's sustainability policies, annual plans, strategies, and related matters. Review, track, and revise the implementation status and effectiveness of sustainability initiatives. Supervise sustainability information disclosures and review the Sustainability Report. Review material sustainability issues. Review action plans for material risk issues and supervise implementation of related matters. Supervise implementation of the Company's Sustainable Development Best Practice Principles and other sustainability-related work resolved by the Board.	The Sustainability Development Committee is composed of two directors and three key internal executives.	2 meetings	100%	https://www.edison-opto.com/esg/Governance/Functional-Committees/Sustainability-Development-Committee

4.1.3 Internal Audit

The purpose of corporate internal audit is to promote sound Company operations and provide reasonable assurance regarding achievement of the following objectives. Internal audit assists the Board and managers in examining and reviewing the effectiveness of the internal-control system and provides timely recommendations for improvement to ensure that internal controls continue to operate effectively and reasonably ensure achievement of the following objectives:

- Effectiveness and efficiency of operations.
- Reliability, timeliness, transparency, and regulatory compliance of reporting.
- Compliance with applicable laws and regulations.

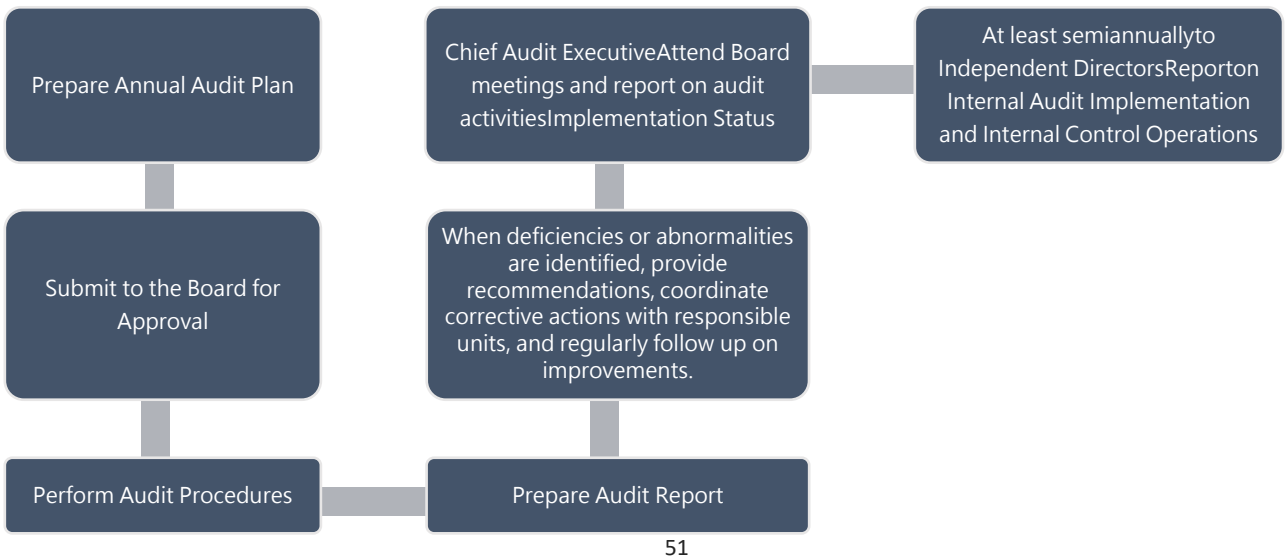
In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies, the Company's "General Principles of Internal Control Systems," and "Internal Audit Implementation Rules," Edison considers the overall operating activities of both the Company and its subsidiaries in establishing an effective internal-control system. The system is reviewed and revised in response to changes in the internal and external environment to ensure that its design and implementation remain continuously effective. To ensure that auditors perform their work from an impartial and independent position, Edison has established an independent Internal Audit Office under the Board and staffed it with dedicated auditors. The "Internal Audit Implementation Rules" and "Rules of Procedure for Board Meetings" specify that the appointment and dismissal of the chief audit executive must be approved by the Board. Appointment, dismissal, evaluation, and compensation of audit personnel are handled in accordance with Edison's payroll cycle and approval-authority matrix, with the chief audit executive submitting recommendations to the Chairman for approval.

In addition to carrying out self-assessments of the internal-control system, the Internal Audit Office reviews self-inspections performed by each unit, including whether required procedures were performed and whether supporting documents demonstrate execution quality. It consolidates the results and reports them to the General Manager and Board. The chief audit executive attends Board meetings as required to report on audit execution and also attends Audit Committee meetings to report to independent directors on internal-audit implementation and the operation of internal controls.

Each year, the Internal Audit Office reviews the internal-control self-assessment reports of Company units and subsidiaries, together with the status of improvements to identified internal-control deficiencies and irregularities. The results provide a basis for the Board and General Manager to assess the overall effectiveness of internal controls and issue the internal-control system statement. In addition, to strengthen auditors' professional capabilities, Edison arranges annual continuing education and participation in professional internal-audit courses provided by institutions designated by competent authorities, thereby enhancing and maintaining audit quality and execution effectiveness.

Through internal-audit operations, Edison continuously monitors implementation of operating systems, establishes sound governance practices and risk-control mechanisms, and creates an operating environment conducive to sustainable development. Internal audits under the 2025 audit plan were completed without any material irregularities. All nonconformities were improved and closed within prescribed deadlines. The chief audit executive attends Board meetings and regularly reports audit results to the Board.

Audit Process Flowchart



4.1.4 Ethics and Integrity

Ethics and integrity (hereinafter, "integrity") are the foundation of successful business operations. Edison is committed to maintaining ethical and honest conduct, values employee character, and continuously strengthens integrity awareness through diverse communication and awareness-raising methods. Management is also expected to lead by example and adhere strictly to integrity principles, using exemplary conduct to create a positive influence. Through these efforts, the Company fosters an overall culture of integrity, ensures that decision-making and business operations conform to integrity principles, promotes long-term sound development, and creates positive impacts on society and the environment.

New Employee Orientation

- When new employees report for duty, the Administration Department communicates the Company's internal integrity requirements and requires them to sign employment agreements that include specific integrity clauses.
- Management must lead by example and adhere strictly to integrity principles to foster an overall culture of integrity.

Internal Rules for Ethical Business Practices

- The General Management Office concurrently serves as the unit under the Board responsible for promoting ethical-business policies. It assists the Board and management in establishing and supervising implementation of ethical-business policies and preventive mechanisms and reports implementation to the Board at least once a year. The 2025 implementation status was reported to the Board in November 2025.
- Internal ethical-business rules are published on the Company's website, with contact channels available for stakeholder feedback. Employees may make inquiries or seek consultation through multiple channels, including the official website, email, and telephone.
- In 2025, education and training related to ethical business practices recorded a total of 1,309 participant attendances.

Whistleblowing Mechanism

- Multiple reporting channels have been established, including the official website, employee mailbox, and an independent whistleblowing mailbox.
- Whistleblowers must identify themselves and provide relevant evidence. If a report involves a senior executive, it must be submitted to the independent directors.
- The Company commits to handling investigations impartially, keeping whistleblower identities confidential, and ensuring that whistleblowers are not subjected to improper disposition, treatment, or retaliation because of their reports.
- If an allegation is substantiated after investigation, the Company will immediately initiate handling procedures and, where necessary, report the matter to the competent authority. Relevant investigation records are retained for five years.
- According to Company statistics, zero reports of violations of internal integrity requirements were received in 2025. No reporting channel received any case or record involving employee integrity violations, and no cases of integrity breaches or corruption involving the Company, employees, or business partners were identified.

Integrity Principles in Business Interactions

- When conducting business, employees must clearly communicate the Company's integrity policy to counterparties and reject any form of improper benefit to ensure transparent and compliant business conduct.
- If the Company identifies an agent, supplier, or other business counterparty as being involved in conduct that violates integrity principles, the counterparty may, where necessary, be placed on a prohibited-business list to avoid violating the Company's integrity principles and to protect its reputation for ethical compliance.
- Contracts entered into with business counterparties explicitly require both parties to comply with integrity clauses. The Company retains the right to terminate contracts at any time where necessary to protect its commercial interests and maintain a reputation for ethical transactions.

4.2 Risk Management

4.2.1 Enterprise Risk Management

Risk Management Policies and Procedures

Edison headquarters established its "Risk Management Policy" and "Risk Management Procedures," approved by the Board on May 12, 2020, as the highest guiding principles for Edison's risk management. Edison performs risk assessments annually and establishes risk-management policies for each type of risk, covering management objectives, organizational structure, assignment of responsibilities and authority, and risk-management procedures. These mechanisms are implemented to effectively identify, measure, and control risks and keep risks arising from business activities within acceptable ranges. The Board is the highest authority for risk-management policy, ensures the effectiveness of risk management, and bears ultimate responsibility for risk management. The Audit Committee supervises the system, reviews risk-management policies, procedures, and implementation results, and provides recommendations for improvement. Annual risk-assessment results are first reported to the Audit Committee and then to the Board.

Scope of Risk Management

1. Risk Management Categories:

Based on Edison's business and operating activities, risks that may affect operations and profitability are inventoried and identified in a proactive and cost-effective manner. Major considerations include the business environment, operations, finance, hazardous events, and other dimensions. The completeness of enterprise risk management and the effectiveness of risk controls are reviewed, resulting in the identification of six major risk categories: "operational risk," "information-security risk," "hazard risk," "environmental risk," "financial risk," and "other risk."

2. Risk Identification and Measurement Standards

(1) After each risk-response organization identifies the risk factors it may face, it must establish appropriate measurement methods (quantitative and non-quantitative) and threshold standards as the basis for risk management.

(2) Risk measurement includes risk analysis and assessment, including the frequency and severity of risk events and analysis of the degree of negative impact if an event occurs. The purpose is to understand the impact of risks on the Company and compare them against pre-established thresholds (such as risk-bearing limits or risk appetite) as a reference for determining priorities for subsequent risk controls and selecting response measures.

Risk Management Organizational Structure

Operations

Since 2020, Edison has actively implemented its risk-management mechanism. Once a year, risk-assessment results and operating status are first reported to the Audit Committee and then to the Board.

2025 operations were as follows:

1. On November 6, 2025, the Company reported the risk-management organizational structure, risk-management policies, risk-assessment results, and implementation status to the Audit Committee and the Board on the same day. The report covered the various risks and issues assessed by Edison during the year, current risk-control measures and operating status, potential impacts, and future risk-response measures.

2. Each organization has established quantitative and non-quantitative measurement methods and threshold standards (80 points). Internal responsible units appropriately addressed risk-impact factors and response measures. No assessed risk exceeded 80 points.

Risk Assessment Based on the Materiality Principle of Corporate Social Responsibility

1. Risk Assessment Boundary:

The disclosed information covers the Company's sustainability performance at major locations from January through December 2025. The risk-assessment boundary includes major physical operating sites in Taiwan and mainland China (Edison headquarters, Edison-Litek Opto, Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek). These entities are included based on their relevance to the Company's core operations and their degree of impact on material topics.

2. Frequency:

At least once a year, the Sustainability Development Working Group submits the assessment results to the Board. (After the Board approved the establishment of the Sustainability Development Committee on June 5, 2025, subsequent assessment results are first submitted to the Sustainability Development Committee and then reported to the Board.)

3. Risk Assessment Results:

(1) The 2024 risk-assessment results were submitted by the Sustainability Development Working Group to the Sustainability Development Committee on August 7, 2025 and then reported to the Board on the same day.

(2) The 2025 risk-assessment results were submitted by the Sustainability Development Working Group to the Sustainability Development Committee on December 22, 2025 and reported to the Board on December 23, 2025.

(3) Based on the materiality principle of the Sustainability Report, the Company conducts analysis and communicates with internal and external stakeholders, integrates assessment data from departments and subsidiaries, and evaluates material ESG issues. It establishes risk-management policies for effective identification, measurement and assessment, supervision, and control, and adopts specific action plans to reduce the impact of related risks.

(4) Based on the assessed risks, relevant risk-management policies or strategies are established as follows:

`		Response Strategy
Financial	Interest Rate Changes	• The Company maintains a sound financial structure and adopts a conservative and prudent approach to the use of funds. Dedicated personnel monitor financial information at all times, and financial instruments are used prudently to reduce the risk of interest-rate fluctuations.
	Exchange Rate Changes	• Reduce net positions in U.S. dollars and Renminbi to lower foreign-exchange risk. • Company finance personnel continuously collect information on exchange-rate changes and review financial and economic information provided by banks and investment institutions to stay abreast of exchange-rate movements. • Maintain foreign-currency deposit accounts and adjust foreign-currency positions based on actual funding needs and exchange-rate trends.
	Credit Risk	• Dedicated personnel are responsible for establishing counterparty credit limits, credit approvals, and other monitoring procedures to ensure appropriate action is taken to recover overdue receivables. Recoverable amounts of receivables are reviewed individually to ensure that appropriate impairment losses are recognized for uncollectible receivables.
Environmental	Environmental Pollution	• In accordance with the ISO 14001 Environmental Management System, the Company implements pollution controls and manages waste in compliance with the Waste Disposal Act. It regularly reviews the qualifications of waste contractors and verifies final disposal destinations to ensure that all waste generated by Edison is properly handled. • Implement environmental-aspect risk identification and establish control mechanisms for potential pollution sources. • Review the effectiveness of environmental controls at annual committee meetings. • Implement regulatory identification to ensure compliance with government requirements.
	Climate Change Risk	• In response to extreme weather, high-temperature power restrictions are a key consideration in electricity management. In addition to collecting information on local power-supply conditions, the Company monitors electricity use to understand consumption patterns; promotes energy-saving measures; and invests in green-energy equipment, including replacement of chilled-water units and air compressors, replacement of indoor lighting with energy-efficient LED fixtures, and installation of photovoltaic power-generation equipment (Yangzhou Edison). • To address the impacts of typhoons and heavy rainfall, the Company regularly conducts disaster-prevention education and training and has established an emergency response team and disaster-recovery plan to ensure continuity of business operations if disasters cause business interruption. • Implement the ISO 14001 Environmental Management System. • In support of government energy-conservation policies, parent company Edison and subsidiaries Dongguan Edison, Yangzhou Edison, Edison-Litek Opto, and Yangzhou Edison-Litek conduct greenhouse gas inventories and establish emission-reduction targets. • Comply with government regulations and customer requirements.
Product Competitiveness	Market Competition	• Actively invest in R&D for green product design, using high energy-conversion efficiency and low-carbon product portfolios to help customers reduce costs and improve efficiency. In 2025, multiple Company products obtained energy-saving labels, providing customers with more high-quality green-product options. • All products comply with government requirements for products and services, including Taiwan BSMI, U.S. UL, ETL and FCC, and EU CE requirements, and contain no hazardous substances prohibited under RoHS or REACH. Green design is incorporated into products, including products meeting European ErP energy-efficiency grades and U.S. Energy Star certification levels, and the Company has progressively obtained Taiwan environmental-protection and energy-saving labels to reduce the environmental impact of its products. • Innovate in R&D technologies and obtain patents to maintain a position among global industry leaders.
Social	Occupational Accidents	• Employees are an important asset. The Company protects workplace safety and seeks to avoid potential costs and risks arising from lost work time due to occupational accidents. Employee-safety and safe-

`		Response Strategy
		production systems are established, hazard-risk management is implemented, and occupational safety and health training is regularly provided to all employees. Recommendations are made regarding employer safety and health policies, and relevant safety and health matters are reviewed, coordinated, and advised upon. Employees look out for one another, work with confidence, and the Company promotes records of accident-free working hours.
	Talent Sustainability	• Employee interviews, employee satisfaction surveys, and grievance/communication channels are used to understand employee views and adjust relevant Company policies when appropriate, strengthening employees' sense of belonging. • Regular employee activities are held to promote a friendly workplace.
	Labor Shortage	• Actively promote equipment automation: In response to labor shortages, the Company actively advances automation of production equipment, integrates and shares Group automation resources, increases investment in equipment automation, uses machinery to reduce employees' physical workload, and replaces simple repetitive tasks with machines. • Strengthen employee retention: Improve employee compensation and benefits, emphasize employee care, and strive to reduce turnover.
Trade Secret Protection and Information Security		• Require new employees and suppliers to sign confidentiality agreements; sign relevant confidentiality documents at customer request; and restrict access to sensitive and confidential information and its transmission to external networks. • Manage file security and equipment security. Systems are regularly backed up in full and periodically reorganized to conserve disk space and improve system performance. • Equipment security includes access controls for premises and server rooms, maintenance management of equipment and server-room facilities, and regular inspection of server-room safety measures. • Implement access-right management and an information-security internal-control cycle. • Implement an off-site backup mechanism. • No records of leakage or loss of Company trade secrets or customer information occurred in 2025.
Raw Material Supply and Demand Risk Management		• In response to uncertainty in supplier availability, the Company develops and diversifies suppliers and supplements this with hedging procurement to reduce the risk of supply interruption. • Use cargo-consolidation mechanisms and supplier requirements to increase consolidated-container shipment rates and reduce risks associated with fragmented shipments.

4.2.2 Intellectual Property Risk Management

Patent Portfolio and Core Competitiveness

The Company regards technological innovation as central to maintaining its leading position in the LED industry and uses systematic management to ensure continuous innovation and conversion of technology into valuable assets:

- Global Defense Portfolio: As of the end of 2025, the Company had accumulated 190 patents (including 31 invention patents) across key strategic regions including Taiwan, mainland China, the United States, and Europe.
- Risk-Control Strategy: For new-technology R&D, the Company adopts a strategy of synchronizing R&D with patent portfolio planning. Through innovative technologies and design-around strategies, it effectively reduces patent-infringement risk and protects business resilience.
- Protection of Collaborative Development: During joint development with customers, patents are filed promptly for R&D concepts to protect jointly developed results, maintain product competitive advantages, and prevent imitation by competitors.

Strengthening IP Capabilities and Talent Development

To build a comprehensive intellectual-property protection network, the Company provides annual specialized education and training for R&D and legal/IP personnel, with the objectives of:

- Enhancing Professional Capabilities: Strengthen expertise in patent searches, infringement analysis, and legal compliance.
- Embedding IP Awareness: Ensure that personnel involved in technology development understand IP protection concepts, maintain complete R&D records, and safeguard the Company's R&D results.

Patent Incentive System and Innovation Momentum

To continuously promote corporate innovation, the Company has established a clear “Patent Incentive System” that rewards employees for outstanding inventions and active participation in patent applications:

- Recognizing R&D Contributions: Use concrete incentive measures to recognize employees' contributions to Company intellectual property and thereby stimulate overall R&D morale.
- Improving Patent Quality: Through systematic evaluation, encourage employees to propose inventions with high industrial value and continuously improve the proportion and asset value of the Company's invention patents.

4.3 Regulatory Compliance

Compliance with laws and regulations is not only the responsibility of the Company's directors and management team, but also an obligation shared by all employees. The Company should establish a comprehensive compliance system and clear compliance awareness so that operating activities and internal processes conform to the latest legal requirements and corporate-governance expectations, ensuring that the organization and its personnel follow applicable rules and act lawfully while effectively avoiding or reducing internal and external legal risks. Before conducting business activities, the Company should also assess legality through internal compliance mechanisms and identify and eliminate foreseeable legal risks in advance to reduce the likelihood of violations. Overall, a sound compliance system not only helps prevent misconduct and reduce costs and losses arising from investigations, fines, litigation, and reputational damage, but also enhances the Company's image, attracts high-quality independent directors, employees, and business partners, and promotes shared prosperity among the Company, shareholders, and stakeholders.

Edison upholds ethical-business principles, complies with applicable laws and regulations in all locations where it operates, and continuously strengthens its legal-compliance system and internal-control mechanisms under its corporate-governance framework to ensure that business activities comply with regulations and operating risks are reduced. Edison has established a compliant regulatory-management mechanism covering regulatory identification, compliance assessment, internal control, education and training, and audit supervision. Relevant responsible units regularly review regulatory changes and their impacts on Company operations to ensure timely adjustment of internal operating processes.

During the reporting period, however, Edison headquarters was subject to an administrative action in 2025 arising from a question that had occurred in 2022 regarding whether the contents of tender documents complied with applicable regulations. The procuring agency, acting under relevant regulations, listed Edison as ineligible to participate in public-agency tenders for a specified period (see Contingencies on page 61 of Edison's 2025 consolidated financial statements for details). This was a single, isolated incident of regulatory non-compliance. Edison headquarters conducted a comprehensive review and strengthened related internal controls and management mechanisms, including optimizing tender-document review procedures and shifting toward private-sector tender opportunities, establishing cross-department compliance-review mechanisms, and enhancing employee legal-compliance education and training to prevent recurrence.

Apart from the above incident, Edison acted in accordance with laws and regulations throughout the reporting period and incurred no other material (Note 1) penalties from competent authorities for violations relating to economic, environmental, social, product and service information and labeling, anti-competitive conduct, antitrust or monopoly laws, or marketing communications regulations.

Looking ahead, Edison will continue to deepen its compliance culture, strengthen risk-management mechanisms, and implement its goals of ethical business and sustainable development.

Note 1: Edison determines whether a non-compliance incident is material based on the following criteria:
Whether the amount of the fine reaches or exceeds NT$300,000.
Whether the severity of the incident has a material impact on Company operations, financial condition, reputation, or the environment.

4.4 Sustainable Supply Chain

Management Approach for Material Topics

Material Topic	Sustainable Supply Chain
Impact Management Description	• Stable supply-chain development is fundamental to the Company's sustainability. Supply-chain disruptions and poor supplier performance may materially affect Company operations. Edison therefore continues to promote supply-chain management and strengthen environmental and social management of suppliers, including hazardous-substance controls, reduction of the environmental impact of raw-material transportation, local procurement to diversify risk, and other measures. Through supplier evaluation and management, Edison encourages suppliers to collaborate, fulfill commitments to sustainability measures, and improve supply-chain resilience, laying a foundation for long-term competitiveness.
Policy	• Environmental Sustainability, Shared Social Prosperity, Sustainable Partnerships
Targets	• Edison Group local procurement ratio above 50% (share of local suppliers by number) • Number of suppliers with which transactions are terminated due to significant negative environmental or social impacts: 0
Responsible Department/ Grievance Mechanism	• Contact: Procurement • Email: supplier@edison-opto.com.tw
Actions Taken	• Conduct annual supplier performance evaluations each year. • Complete establishment of a supplier sustainability survey system. • Require raw-material supply-chain partners to sign a "Product Restricted-Substances Guarantee," "Sustainable Development Commitment," and "Integrity Commitment."
Target Achievement	• In 2025, the average local procurement ratio for Edison Group was 93.39%. • Annual supplier evaluations were completed in 2025: Edison Group audited a total of 92 suppliers, including 79 on-site audits and 13 online or document audits. • No supplier relationship was terminated in 2025 due to significant negative environmental or social impacts.

Edison management is committed to providing customers with high-quality and safe products and services that comply with relevant laws, regulations, and standards, while preventing occupational accidents, protecting the environment, and preventing pollution to fulfill corporate social responsibility. Raw materials and consumables procured by the Company must comply with applicable legal, environmental, and safety requirements. To achieve this objective, continuous improvement is pursued in accordance with the international quality-management standards ISO 9001, automotive standard IATF 16949, and ISO 14001.

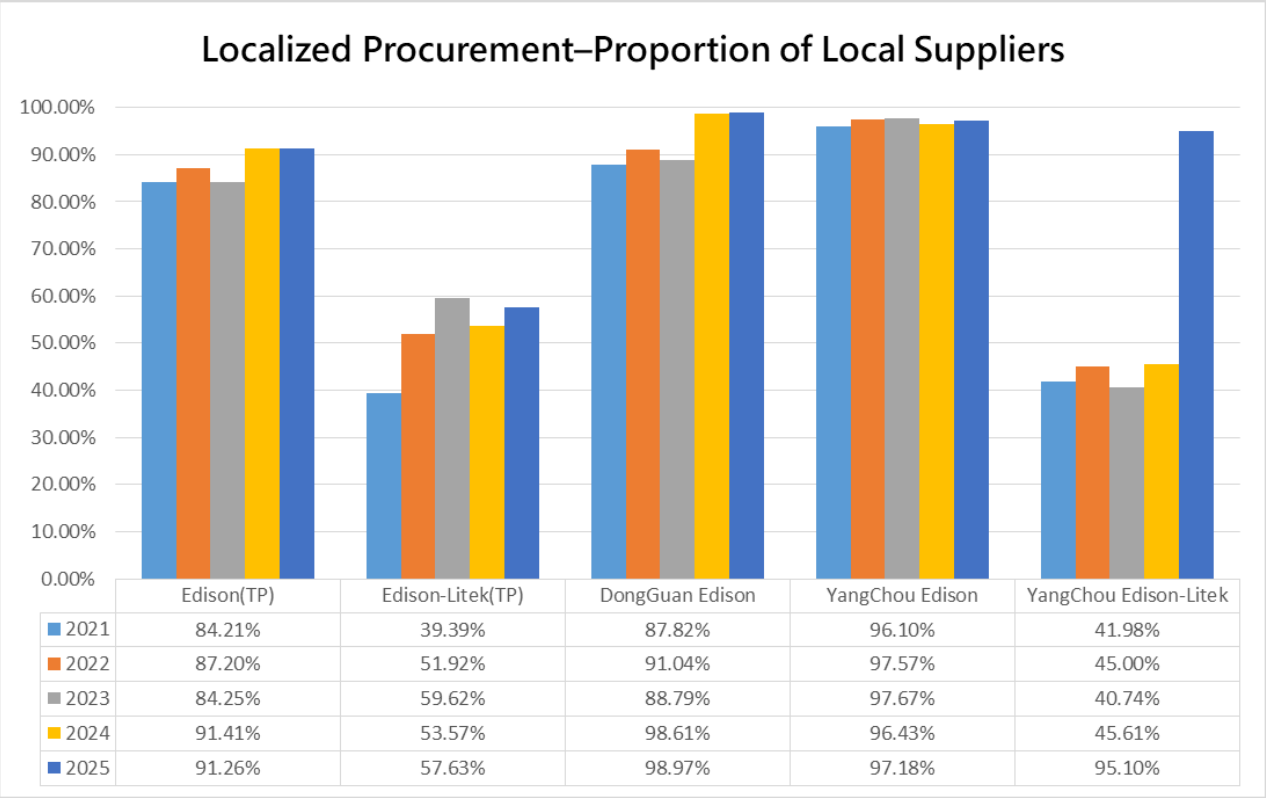
Edison requires raw-material suppliers to provide a "Product Restricted-Substances Guarantee" certifying that their products do not contain internationally prohibited substances harmful to the environment, ensuring compliance with hazardous-substance management requirements and reducing product environmental impacts. The Company also does not accept tantalum (Ta), tin (Sn), tungsten (W), or gold (Au) sourced from conflict regions. Beginning in 2025, Edison further implemented sustainability surveys for suppliers and required them to sign a "Corporate Sustainable Development Commitment," communicating expectations relating to environmental protection, energy conservation and carbon reduction, occupational safety and health, fair trade and competition standards, respect for intellectual property, personal-data protection, respect for human rights, prohibition of forced labor, and non-discrimination in hiring and promotion, among other areas of corporate social responsibility. Supplier procurement contracts also require compliance with confidentiality and integrity commitments (or suppliers must sign an "Integrity Commitment"), provide suppliers with Edison's whistleblowing hotline, and require respect for intellectual property, thereby implementing the Group's ethical-business policy, improving product competitiveness, and fulfilling social responsibility.

4.4.1 Supply Chain Integration and Risk Diversification

Edison has always regarded suppliers as strategic partners and firmly believes in mutual support and shared growth. Edison's principal production and operating locations are in mainland China and Taiwan. To promote local industrial clusters and regional economic development, Edison selects local suppliers whenever practicable. Having operated in both regions and the LED industry for many years, Edison has established strong relationships with supplier partners. In 2025, geopolitical conflicts, tariff and trade barriers, and international developments caused substantial volatility and increases in metal raw-material prices. Edison responded by integrating the supply chain and increasing local procurement, establishing alternative-source plans for critical materials, adjusting material-procurement cycles or maintaining appropriate safety stock, and adopting diversified transportation solutions to spread risk and ensure stable sources of supply.

Data for the past five years show that local procurement at the five major operating sites has increased year by year. In 2025, four operating sites exceeded 90%, while one site reached nearly 60%. No concentrated-supply risk or material shortage caused by excessive reliance on a small number of suppliers occurred in 2025.

Local Procurement Statistics by Plant for the Past Five Years



	Edison(TP)	Edison-Litek(TP)	DongGuan Edison	YangChou Edison	YangChou Edison-Litek
2021	84.21%	39.39%	87.82%	96.10%	41.98%
2022	87.20%	51.92%	91.04%	97.57%	45.00%
2023	84.25%	59.62%	88.79%	97.67%	40.74%
2024	91.41%	53.57%	98.61%	96.43%	45.61%
2025	91.26%	57.63%	98.97%	97.18%	95.10%

Note: Local procurement refers primarily to procurement from suppliers registered in the location where the transaction occurs.

4.4.2 Reducing the Environmental Impact of Raw Material Transportation

As global climate action advances, environmental issues have become central to sustainable corporate development. In the spirit of the 2015 Paris Agreement, which seeks to limit global temperature increase to within 1.5°C, the Company's five major operating sites began inventorying certain Scope 3 categories in 2024, primarily Cat. 3.1 raw-material transportation, Cat. 3.2 product transportation, Cat. 3.5 business travel, Cat. 4.1 purchased goods, and Cat. 4.3 waste treatment. The Company plans to gradually expand its understanding of value-chain carbon emissions to support achievement of carbon-reduction targets.

For raw-material transportation, we adopt the following strategies to reduce environmental impacts:

1. Supplier Localization:

Give priority to suppliers located near production bases to shorten transportation distances and reduce transportation-related carbon emissions at the source.

2. Logistics Mode Optimization:

While ensuring timely supply, prioritize ocean freight over air freight. Carbon emissions per unit of ocean freight are far lower than those of air freight, significantly reducing greenhouse gas emissions during transportation.

3. Improved Transportation Efficiency:

Integrate procurement demand to maximize load factors (full truckloads and full containers) and reduce unnecessary transportation trips.

4. Regional Supply Resilience:

While promoting local procurement, prudently assess regional procurement risks to ensure that the supply chain achieves both environmental benefits and operational resilience during the low-carbon transition.

4.4.3 Procurement Policy and Commitments

In accordance with the ISO 9001 Quality Management System, Edison has established procurement and supplier-management systems to effectively manage supplier quality. Through supplier-management policies and communication, the Company extends its social-responsibility philosophy and requirements into the supply chain, works jointly with suppliers, and requires supplier compliance and commitments to ensure that all operations meet environmental, labor, and international corporate-social-responsibility standards.

Commitments and Policies

Compliance with Integrity and Anti-Corruption Policy

Suppliers are required to sign an "Integrity Commitment" and comply with business-ethics standards. Edison regularly tracks signing status and reports relevant results to management. If dishonest conduct, breach of contract, or similar circumstances occur, the Company may terminate or cancel the supplier relationship at any time.

Conflict Minerals Policy

- Edison declares and commits that it does not accept tantalum (Ta), tin (Sn), tungsten (W), or gold (Au) sourced from conflict regions.
- The Company has established "Environmental Hazardous Substance Control Procedures," requiring suppliers to comply with all applicable laws, regulations, and customer requirements.
- Edison continuously cooperates with conflict-free minerals programs in conducting supply-chain mineral-source investigations.

Hazardous Substance Restrictions

Suppliers of production raw materials are required to provide a "Product Restricted-Substances Guarantee" certifying that their products do not contain internationally prohibited substances harmful to the environment and meet applicable international legal requirements. If significant deficiencies are identified during supplier environmental audits, the supplier is required to submit a review and corrective-action report within a specified deadline to reduce product environmental impacts, improve product competitiveness, and fulfill social responsibility.

Compliance with Environmental Protection Regulations

Suppliers must comply with applicable government environmental-protection regulations relating to air pollution, water-pollution prevention, waste and resource management, and other matters. If violations occur, corrective plans must be submitted.

Information and Communications Security

With digital transformation and deep integration of global supply chains, information and communications security has become a core factor in sustainable business operations. Edison recognizes that a cybersecurity vulnerability at any point in the supply chain may create cascading effects across the industry value chain and on Edison itself. Accordingly, "information and communications security" has been incorporated as an important evaluation indicator in sustainable supply-chain management as the Company works to build a more resilient and trustworthy partner ecosystem.

To protect trade secrets and ensure uninterrupted operations, suppliers are required to comply with the following information and communications security requirements:

- Establish an Information Security Policy: Suppliers should formulate and implement internal information-security management policies to ensure that clear operating standards and allocations of responsibility exist for data protection, access control, and equipment security, enabling organizations to respond to increasingly severe digital threats.
- Implement a Cybersecurity Incident Notification Mechanism: Suppliers must establish standardized procedures for monitoring and reporting information-security incidents. If a security anomaly or data-breach incident occurs, suppliers must proactively notify Edison within the prescribed period (reporting phone: +886-2-82276996, Mr. Huang; reporting email: supplier@edison-opto.com.tw) and participate in joint damage-control actions so both parties can respond rapidly and minimize potential losses.
- Strengthen Email Protection (SPF Configuration): In response to increasing social-engineering attacks and business email compromise (BEC), business partners' corporate email domains are required to complete Sender Policy Framework (SPF) authentication settings. This is intended to prevent third parties from impersonating suppliers and sending malicious emails and to ensure the authenticity and security of business communications between the parties.

We regard information security not merely as a technical requirement, but also as an expression of ethical business conduct. By collaborating with suppliers to improve digital resilience, we strive to build a secure, transparent, and sustainable value chain that protects the long-term rights and interests of all stakeholders.

Sustainable Development Declaration

In support of the Group's commitment to sustainable development, suppliers are required to sign a "Corporate Sustainable Development Commitment." This communicates expectations regarding environmental protection, energy conservation and carbon reduction, occupational safety and health, fair trade and competition standards, respect for intellectual property, privacy and personal-data protection, respect for human rights, prohibition of forced labor, and non-discrimination in hiring and promotion. Beginning in 2026, suppliers are further encouraged to conduct human-rights due diligence (for methods and measures, see 7.3.2 Human Rights Due Diligence), working together to contribute to corporate social responsibility.

In addition, supplier procurement contracts require compliance with confidentiality and integrity commitments, provide suppliers with Edison's whistleblowing hotline, and require respect for intellectual property, thereby implementing the Group's ethical-business policy.

Supplier Communication and Signing Status for the Past Three Years

Product Restricted-Substances Guarantee: (For hazardous-substance management, see 5.2.2 Product Health and Safety.)

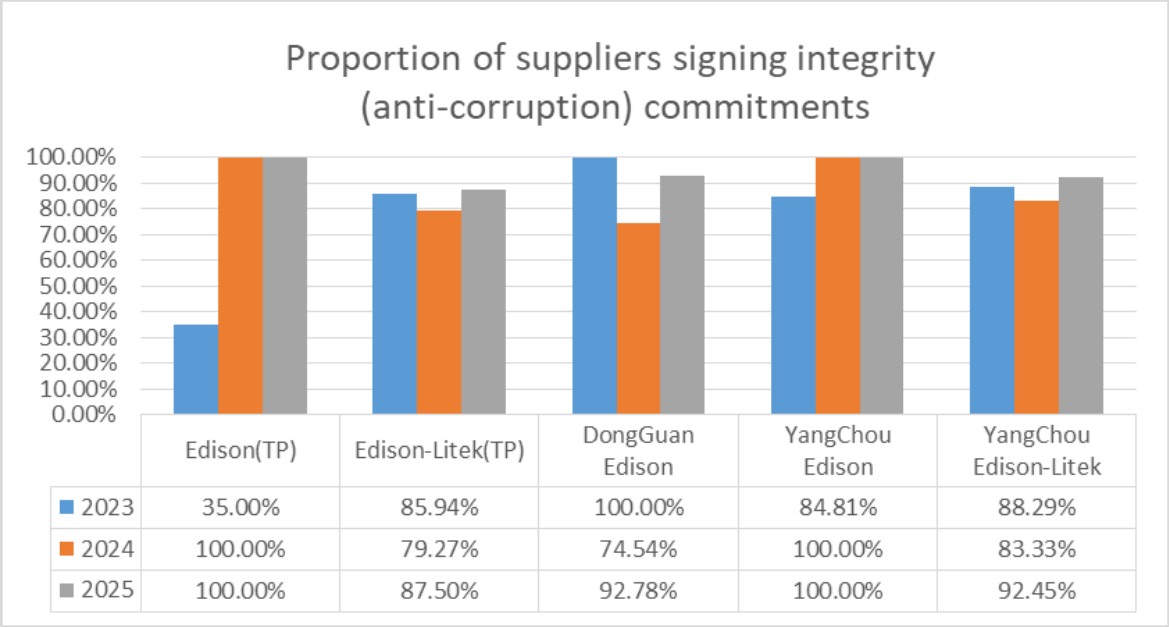
All products comply with RoHS, REACH, and other regulatory requirements. Identification and segregation of materials and monitoring of raw materials, processes, and finished products are implemented.

No REACH or RoHS abnormalities involving Edison products occurred in 2025, and no customer complaints relating to REACH or RoHS abnormalities were received.

Integrity Commitment:

Percentage of suppliers receiving Edison's integrity and anti-corruption communication: 100%

Percentage of suppliers signing the Integrity Commitment:



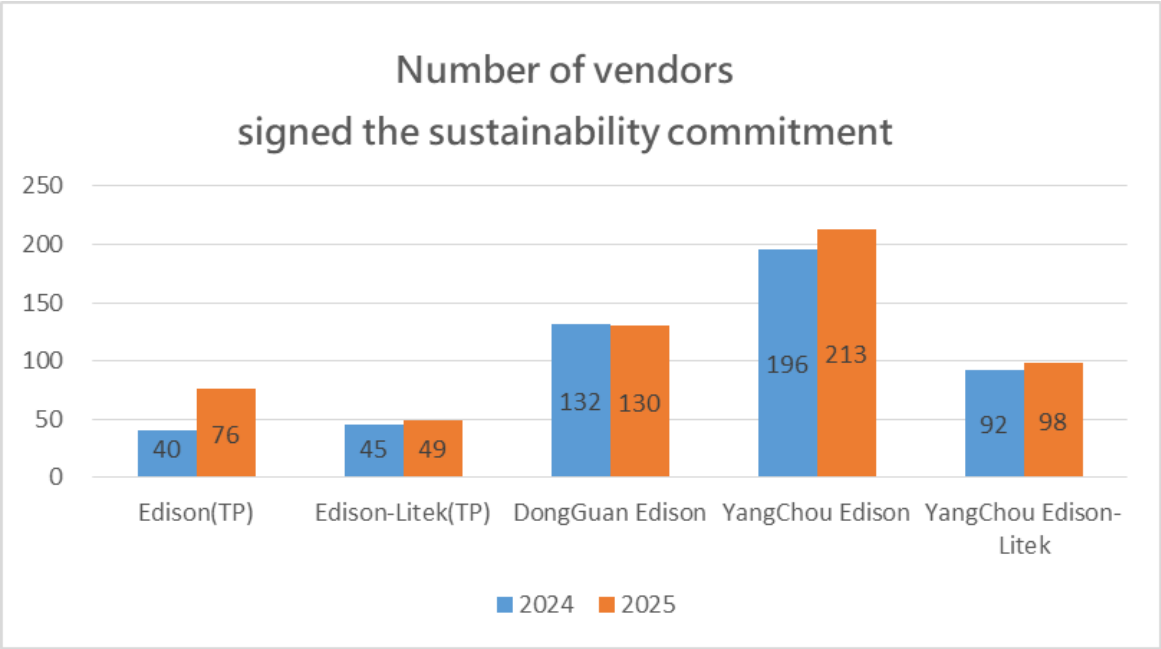
	Edison(TP)	Edison-Litek(TP)	DongGuan Edison	YangChou Edison	YangChou Edison-Litek
2023	35.00%	85.94%	100.00%	84.81%	88.29%
2024	100.00%	79.27%	74.54%	100.00%	83.33%
2025	100.00%	87.50%	92.78%	100.00%	92.45%

Note 1: Based on suppliers that conducted transactions during the year and signed the Integrity Commitment.
Note 2: Statistics are based on major suppliers in raw-material categories. Fixed-asset suppliers sign relevant provisions through contracts and are not included in this table. Miscellaneous suppliers are excluded from the calculation.

Corporate Sustainable Development Commitment: (Edison began introducing this requirement in 2023; therefore, statistics are presented beginning in 2024.)

Supplier signing status for the Sustainable Development Commitment by plant is as follows:

Through continued supplier advocacy and communication at each plant, a total of 566 signed commitments were returned in 2025, an increase from 505 in 2024. Edison will continue to promote sustainable-development concepts among suppliers and work together with them to advance a green supply chain.



Note 1: Based on suppliers that conducted transactions during the year.
Note 2: Statistics are based on major suppliers in raw-material categories. Fixed-asset and miscellaneous suppliers are excluded from the calculation.

4.4.4 Supplier Management and Evaluation Mechanism

Supplier selection is not based solely on price; rather, it is based on balancing supplier strengths against risk considerations. Maintaining good supplier relationships is of primary importance, while ensuring that supplier Quality, Cost, Delivery, Service, Management, and Environmental Protection all meet Edison's procurement requirements.

Edison has established "Supplier Control Procedures" and discloses its "Supplier Control Policy" on its website, requiring suppliers to comply with relevant standards on environmental protection, occupational safety and health, labor and human rights, and other topics. Purchase orders state the environmental policy, "Conserve resources, comply with regulations, prevent pollution, and continuously reduce carbon," and suppliers are continuously required to comply, with the goal of establishing a green, environmentally protective, safe, healthy, and sustainable supply chain.

In the second half of 2025, the Group issued a letter to raw-material suppliers to advocate sustainable supply-chain measures and released a "Supplier Material Packaging Standards White Paper." The document communicates the Group's sustainability policies and measures, encourages suppliers to respect human rights and worker health and safety, gives priority to recyclable and non-composite packaging materials, and discourages excessive packaging to reduce waste.

Supplier Evaluation

Quality and environmental evaluations are conducted regularly for Category A, B, and C suppliers (raw materials/outsourced processing/non-local suppliers), and controls are implemented in accordance with the "Supplier Control Procedures" as follows:

- Priority consideration is given to suppliers with valid ISO 9001 international quality-management and ISO 14001 international environmental-management certifications to ensure that purchased raw materials are of good quality and meet environmental standards.
- Assess whether suppliers have records of adverse environmental or social impacts and avoid transactions with suppliers whose practices conflict with the Group's sustainable-development policies.
- In addition to R&D technology, order delivery, quality, yield, and price, suppliers are evaluated using supplier-evaluation forms covering environmental policies and objectives, quality and environmental management systems, RoHS compliance, corrective and preventive measures, personnel education and training, and other items.
- Suppliers assessed as qualified are entered into the "Approved Supplier List." Grade A suppliers receive priority in procurement and priority for new-product production opportunities. Grade C suppliers assessed as unqualified must receive guidance. If a supplier is rated Grade C for two consecutive months, it is removed from the Approved Supplier List.

Supplier Audits

Edison conducts regular and as-needed evaluations of suppliers meeting certain criteria each year. Evaluation items include quality systems, design control, quality assurance, document control, supplier management, instrument calibration, hazardous substances, risk management, and sustainable-development management, including corporate-governance matters such as integrity, anti-corruption, whistleblowing channels, and information-security management; environmental matters such as waste management, energy and water consumption, and energy-saving/carbon-reduction measures; and social matters such as prohibition of child labor, compliance of working hours and wages with local regulations, occupational safety, and employee training. Subsequent levels of business engagement with suppliers are determined based on the evaluation results.

1. Edison forms audit teams whose members must have completed training as internal auditors or lead auditors for relevant ISO systems.
2. Audits are conducted on-site, online, or through document review.
3. Regular or ad hoc audits of supplier products and manufacturing processes are conducted to ensure that supplier quality and production processes continue to meet original requirements.

4. Audit and evaluation indicators are established for items including product safety, regulatory requirements, quality yield, on-time delivery rate, quality-management system certification, and sustainability implementation, and risk scores are assigned and analyzed.
5. Evaluation findings are classified into four levels: Priority, Major, Minor, and Observation (Obs). Suppliers must formulate and implement improvement plans for deficiencies at all levels, and Edison continuously follows up on whether improvements are made. Supplier guidance is provided where necessary, with Edison and suppliers working together to improve quality and technology, refine manufacturing processes, improve yield, strengthen environmental safety and health performance, and promote sustainability measures, thereby implementing sustainable supplier management.

In 2025, Edison Group conducted audits of 92 suppliers, including 79 on-site audits and 13 online or document audits.

4.5 Information Security and Privacy Protection

Management Approach for Material Topics

Material Topic	Information Security
Impact Management Description	• Information-security risks continue to increase. To protect Company information and assets and avoid direct economic losses caused by business interruption, Edison analyzes information-security incidents, strengthens information-security controls, and improves effective protective measures. • According to aggregated statistics from the Market Observation Post System, the Financial Supervisory Commission, and major professional institutions, TWSE/TPEx-listed companies published a total of 69 material-information announcements relating to information-security incidents in 2024. These incidents involved different attack patterns, including ransomware and unauthorized intrusion, and the resulting impacts on business operations and losses from confidential-data leakage reached significant levels. To effectively manage Edison's information-security risks, the Company has established an information-security risk-management framework and uses security training, data-access controls, regular response drills, and other measures to protect the integrity and confidentiality of Company information and assets, reduce potential losses, enhance customer trust, and safeguard the foundation of sustainable business development.
Policy	• Through implementation of the information-security policy (see next page), ensure the security of data, systems, equipment, and networks, as well as the confidentiality, integrity, availability, and legality of related information assets; comply with applicable laws, regulations, and contractual requirements; and protect information assets from intentional or accidental internal and external threats.
Targets	• Zero information-security incidents per year requiring publication as material information by a listed company. • Appoint a dedicated information-security officer and dedicated information-security personnel.
Responsible Department/ Grievance Mechanism	• Responsible Department: Information Center • Email: lewishsu@edison-opto.com.tw
Actions Taken	• Established a dedicated information-security unit in 2023, including a dedicated information-security officer and dedicated personnel responsible for implementing information-security matters. • Conduct information-security education, awareness campaigns, and audits annually. • Joined the Information Security Officers Networking Association of the Information Service Industry Association of R.O.C. in 2023. • Joined the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) in 2023. • Implement data-access controls. • Perform regular daily backups and conduct disaster-recovery drills annually. • Completed renewal of Softnext SPAM SQR in 2025 to prevent the spread of viruses, worms, and other malicious programs and to block attachments and files containing zero-day malware, APT tools, documents exploiting vulnerabilities, and malicious emails using drive-by-download and similar attack techniques. • Report information-security control status to the Board annually.
Target Achievement	• No information-security incident requiring publication as material information by a listed company occurred in 2025. • In 2025, no confidential-information leakage affecting customer or employee personal data resulted in penalties by competent authorities. • In 2025, information-security awareness training recorded 117 participant attendances, and awareness communications on emerging security patterns were conducted on an as-needed basis. • The 2025 external CPA audit of account access rights identified no deficiencies. • Information-security implementation status and the 2026 information-security plan were reported to the Board on November 6, 2025. • Completed renewal of Softnext SPAM SQR to prevent the spread of viruses, worms, and other malicious programs and to block attachments and files containing zero-day malware, APT tools, documents exploiting vulnerabilities, and malicious emails using drive-by-download and similar attack techniques.

With the rapid development of the information age and widespread use of information systems, greater convenience is accompanied by unpredictable security risks. Severe incidents can paralyze the Company's information network, interrupt operations, and cause significant harm to the Company and stakeholders.

Information Security Policy

- **Maintain data integrity and availability.**
- **Ensure data access is based on departmental functions and responsibilities.**
- **Prevent unauthorized use of data and systems.**
- **Reduce the risk of intrusion into Company network systems.**
- **Prevent improper misuse of network resources.**
- **In accordance with personal-data protection laws, strictly control access rights to systems storing personal data.**
- **Provide information-security awareness training to new and existing employees to strengthen security awareness.**
- **Collect information on security attack patterns, assess risks, and communicate preventive measures.**

Information Security Management Mechanisms

- **Establish system backup mechanisms and conduct restoration drills.**
- **Establish and drill emergency-response plans.**
- **Deploy firewalls to regulate external access and block intrusion paths.**
- **Deploy spam-filtering mechanisms to prevent social-engineering and fraudulent emails.**
- **Employees encountering an information-security incident must immediately report it to the information-security unit and handle the matter in accordance with information-security incident procedures to prevent escalation, while cooperating with responsible departments to resolve the incident.**
- **Update operating systems and antivirus systems and patch vulnerabilities.**
- **Comply with laws, regulations, and relevant social norms relating to information security.**

4.6 Operating Performance

Management Approach for Material Topics

Material Topic	Financial Performance
Impact Management Description	Financial performance is the foundation of the Company's sustainable development. However, increasing retained economic value to meet investor expectations remains essential. Accordingly, the Company continues to diversify the development of low-energy-consumption products, improve product gross margins, and control risks and expenses.
Policy	Maximizing efficiency is an ongoing goal of the Company. We focus on our core business and uphold the management philosophy of "Integrity, Professionalism, and Pragmatism" to achieve sustainable operations.
Targets	Continue transitioning toward low-energy-consumption, high-margin products, diversify the product portfolio and expand application deployment, and increase the sales contribution of high-margin products.
Responsible Department / Grievance Mechanism	Contact: Sustainability Development Working Group - Business Management Team Email: ESG@edison-opto.com.tw
Actions Taken	Develop diversified and low-energy-consumption products: • Development of automotive and optoelectronic LEDs • Development of smart energy-saving lighting systems • Development of e-commerce business • Distributed economic value: employee salaries and benefits (please refer to Chapter 7, Social Inclusion)
Target Achievement	• Consolidated net operating revenue for 2025 reached NT$2.308 billion, a decrease of approximately 9.81% from NT$2.559 billion in the previous year. • Consolidated operating profit for 2025 was NT$5.091 million, a decrease of approximately 96.45% from NT$143.279 million in 2024. • Loss per share for 2025 was NT$(0.34). • With continued product investment and transformation, the benefits are expected to materialize gradually.

Economic performance is a core priority of business operations, and maximizing profitability is a goal that enterprises continuously pursue. Since its establishment, Edison has embraced a corporate culture of innovation, teamwork, efficiency, and passion in its pursuit of sustainable operations: maintaining technological leadership, ensuring customer satisfaction, pursuing shared success among all employees, enhancing shareholder value, and fulfilling social responsibility. Through these efforts, the Company strives to create sustainable financial performance.

In addition, through sound corporate governance, Edison continues to strengthen its operating foundation, integrate the supply chain, reduce production costs, and enhance competitiveness. These efforts not only reinforce the confidence of shareholders, employees, supply partners, and customers, but also create a mutually beneficial, win-win environment. Looking ahead, Edison will continue to face intense market competition and a volatile economic environment. In addition to strengthening close cooperation with customers, we will continue to improve existing products through R&D and adopt diversification strategies. By maintaining strong partnerships with international customers, increasing market sensitivity, fully grasping new-product trends, and developing niche products, we aim to strengthen the Company's competitive advantages and successfully achieve its operating objectives.

Three-Year Financial Performance

Unit: NT$ thousand

Item	2023	2024	2025
Revenue	1,991,061	2.558.790	2,307,824
Operating costs	1,462,261	1,896,810	1,742,547
Employee salaries and benefits	455,359	490,340	531,844
Payments to providers of capital	52,956	80,977	124,883
Payments to government	54,991	54,263	69,326
Community investment	0	67	50
Economic value retained	(34,506)	36,333	(160,825)

Note: Economic value retained = "Direct economic value generated" - "Economic value distributed," as explained below:

(1) "Direct economic value generated" refers to revenue, defined as net sales plus income from financial investments and asset sales.

(2) "Economic value distributed" consists of operating costs, employee salaries and benefits, payments to providers of capital, payments to government, and community investment:

(2-1) Operating costs include cash payments made outside the organization for purchased raw materials, product components, facilities, and services.

(2-2) Employee salaries and benefits include total payroll (including employee salaries and amounts paid to government on behalf of employees) plus total benefits (excluding training, protective equipment costs, or other costs directly related to employees' job duties). If these amounts are already included in operating costs, they must be deducted from this item.

(2-3) Payments to providers of capital include dividends paid to all shareholders plus interest paid to lenders.

(2-4) Payments to government include all taxes and fines paid by the organization in accordance with international, national, and local standards. Taxes may include business tax, income tax, and property tax.

(2-5) Community investment includes social investment and donation expenses.

5

Innovative Value

5.1 Green Products

- 5.1.1 Green Design
- 5.1.2 Green Manufacturing
- 5.1.3 Green Patents

5.2 Maintaining Customer Relationships

- 5.2.1 Customer Complaint Handling Mechanism
- 5.2.2 Product Health and Safety
- 5.2.3 Customer Satisfaction Survey

V. Innovation Value

Sustainability Performance

SDGs	Policy	Company Targets	Performance and Target Achievement
 	7.3 Improve energy efficiency 7.a Enhance access to clean energy and technology 12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse	• Implement green products, optimize product design and manufacturing processes, and reduce waste generation • Products obtain or meet energy-efficiency labeling requirements • Waste recycling and reuse rate above 30% • 100% of products comply with hazardous substance standards	• In 2025, revenue from products involving green design accounted for 11.59% of total revenue, a significant increase from 3.83% in 2024. • In 2025, approximately NT$3.36 million was invested in green manufacturing processes. 1. Taiwan: Eight types of lighting products (street lights/high-bay lights/floodlights/panel lights/downlights/ceiling lights/surface-mounted luminaires/batten lights) obtained the Taiwan Energy Label in 2025; several panel lights also obtained the Taiwan Green Mark certification. 2. Europe: Fourteen customized street-light models and two customized light-strip series (low-voltage 24V series and high-voltage 230V series) obtained the EU New ErP Energy Label; a total of 10 customized AC and DC energy-efficient modules met the EU ErP Energy Label rating requirements. • In 2025, Group-wide recycled and reused packaging materials totaled 60.4950 metric tons, while recycled and reused waste totaled 105.7851 metric tons, for a combined reduction of 166.2801 metric tons. This represented 42.88% of total waste of 357.7815 metric tons, exceeding the target of 30%. • 100% of products comply with hazardous substance standards
	9.5 Enhance the technological capabilities of industry and business and encourage innovation	R&D expenditure to account for more than 5% of revenue	R&D expenditure in 2025 totaled NT$139.837 million, representing 6.06% of consolidated revenue.
	16.6 Develop effective, accountable, and transparent institutions at all levels.	Maintain the validity of ISO 9001 / ISO 14001 international management system certificates for manufacturing sites	Certificates remain valid
	17.14 Enhance policy coherence for sustainable development	Requirements and evaluations for major suppliers include sustainability management (such as labor and human rights)	In 2025, Edison ensured consistency in sustainability throughout the product life cycle [R&D and design (green design), production (green manufacturing), and end-of-life disposal (circular recycling mechanisms)], providing customers with consistent product sustainability compliance.

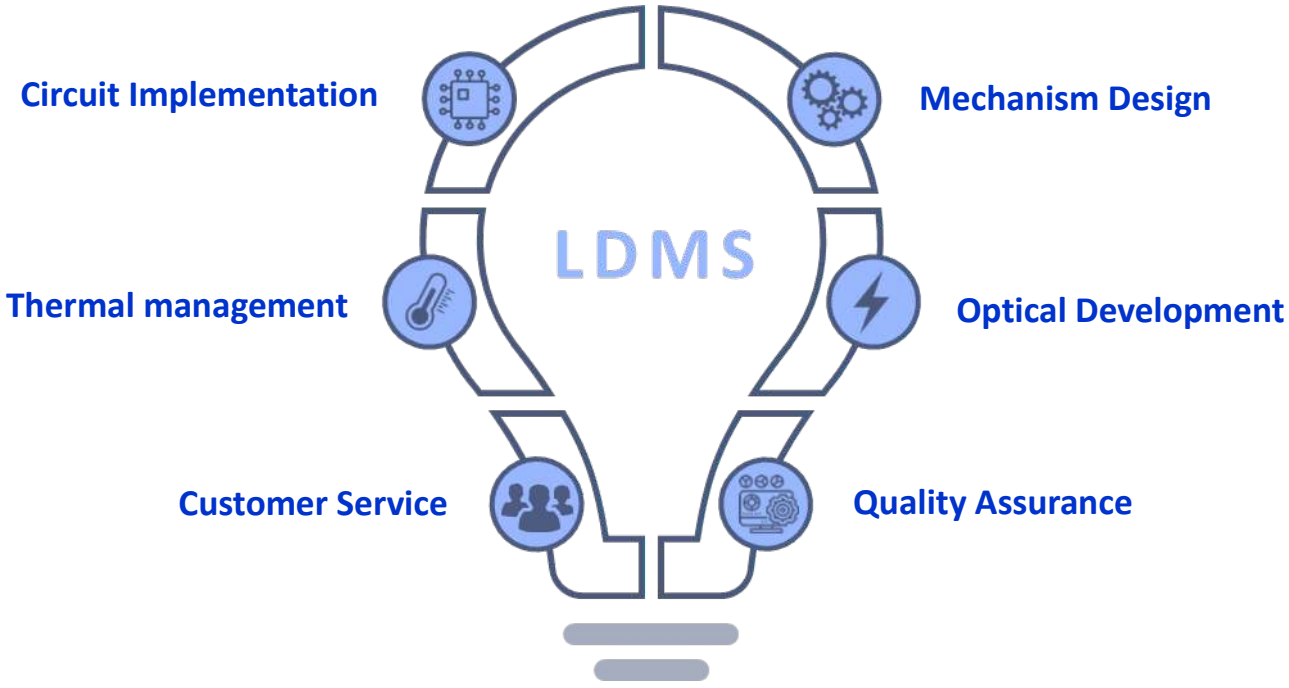
Management Approach for Material Topics

Material Topic	Product Life Cycle Management
Impact Management Description	Edison manages products through product life cycle management by incorporating green design to develop low-energy-consumption products and controlling hazardous substances in materials (RoHS, REACH) to reduce environmental impacts. While providing customers with green products and services, Edison is also committed to ensuring that products and services comply with health and safety standards in each country and with customers' safety requirements.
Policy	• Commit to compliance with national product safety and environmental regulations, ensure products meet human health requirements and customer product requirements, and reduce environmental impacts. • Implement green design. • Implement and oversee green supply chain management.
Targets	• Products obtain or meet relevant energy-efficiency label certifications, with such products accounting for 3% of revenue. • All products comply with restricted and prohibited substance requirements. • No customer complaints resulting from violations of restricted and prohibited substance requirements.
Responsible Department / Grievance Mechanism	Contact: Sustainability Development Working Group - Green Products Team, RD/QA Email: ESG@edison-opto.com.tw
Actions Taken	• For resources invested in green design and specific results in 2025, see Section 5.1.1 Green Design. • Review controlled-substance standards in accordance with customer requirements on restricted and prohibited substances and communicate with customers. • Sign declarations with key material suppliers. • Regularly require suppliers to provide external test reports for materials subject to EU RoHS requirements.
Target Achievement	• For specific green design results in 2025, see Section 5.1.1 Green Design. Additional green design initiatives were implemented, applying the 3R concept of "Green Circular Design" - Recycle, Reduce, and Reuse - throughout each stage of the product life cycle to reduce environmental impacts. • In 2025, revenue from products that obtained or met relevant energy-efficiency labels accounted for 5.46% of revenue, exceeding the target of 3% (an increase of 1.81 percentage points from 3.65% in 2024). • There were no customer complaints in 2025 arising from violations of restricted and prohibited substance requirements. • All products complied with restricted and prohibited substance requirements in 2025.

5.1 Green Products

Starting with medium- and high-power lighting components, Edison has expanded into diverse applications as the LED industry evolved from intense competition toward diversified markets. Along the way, the Company has cultivated its R&D capabilities and technological advantages and now offers professional lighting products including lighting/consumer LED components, infrared LED components, automotive LED components and modules and applications, DOB, AC modules, DC modules, horticultural lighting, and street lighting. Edison seeks to expand its market presence, become a pioneer in Taiwan's lighting industry, and build a comprehensive kingdom of lighting design and integration services.

"Green products" are environmentally friendly products characterized by energy conservation, low energy consumption, non-toxicity, recyclability, and similar features. With LED manufacturing as its core business, Edison Group has developed TEMO™ technologies and design services integrating Thermal, Electrical, Mechanical, and Optical capabilities. Through its Lighting Design Manufacturing Service (LDMS) platform, Edison provides customers with integrated lighting design services spanning components to module design, optical lens applications to finished-product development, and vertically integrated manufacturing and design solutions. The Company continuously develops high-efficiency, low-energy-consumption green products to reduce emissions and waste while meeting market demand and customer expectations.



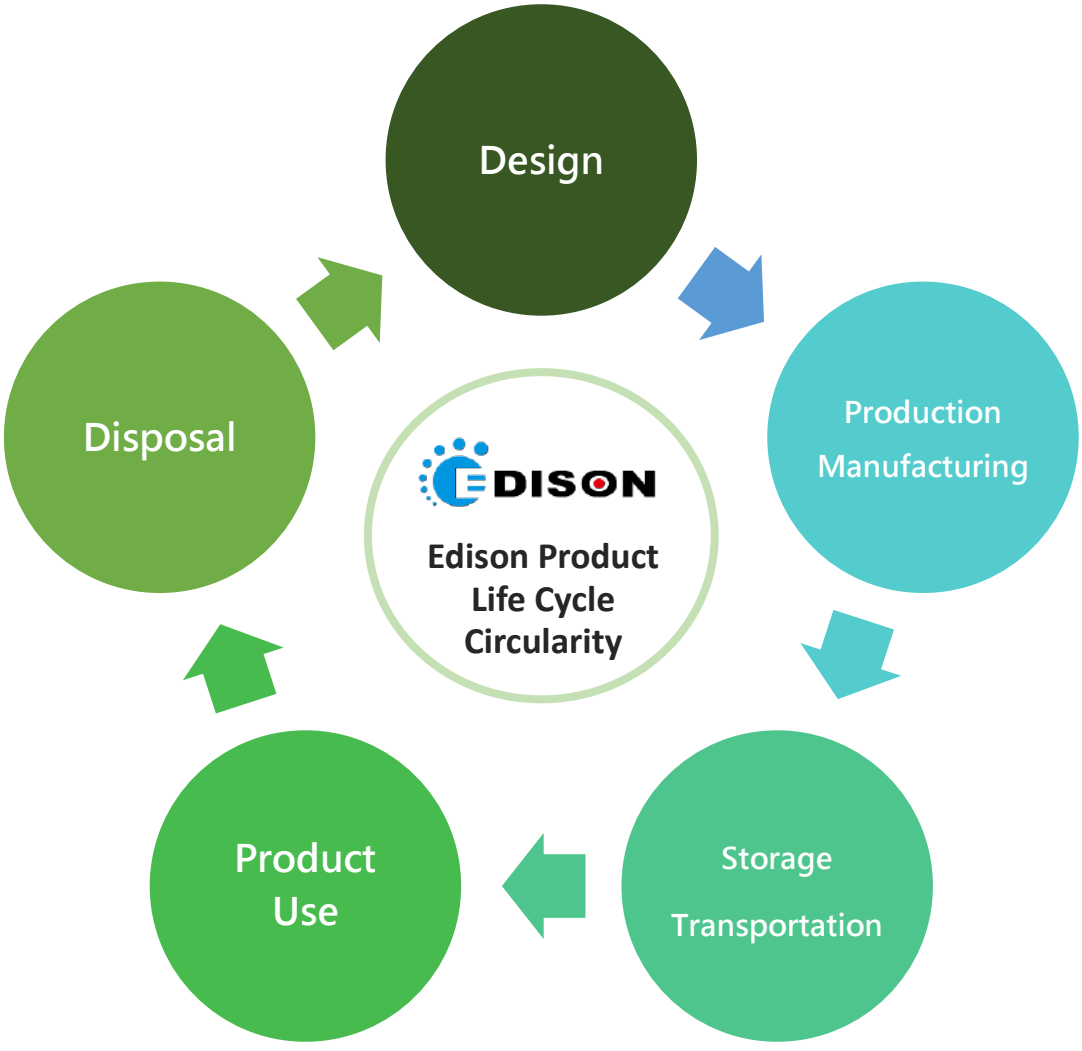
Lighting Design Manufacturing Service

In product design and development, R&D continues to invest resources, using concepts of innovation and sustainability to develop diversified products. Guided by green design, the Company uses environmentally friendly materials and develops products that comply with safety regulations to meet customer needs. Over the past three years, annual R&D expenditure has accounted for approximately 6% of total revenue, while R&D personnel have represented approximately 12% of all employees.

Unit: NT$ thousand

R&D Investment	2023	2024	2025
Consolidated R&D expenses	129,774	146,608	139,837
Consolidated operating revenue	1,991,061	2,558,790	2,307,824
R&D expense ratio	6.52%	5.73%	6.06%
R&D personnel (persons)	92	100	97
R&D personnel as a percentage of employees	12.72%	12.94%	11.93%

Through product life cycle management, Edison incorporates circular economy concepts to reduce product environmental impacts, including improving product energy efficiency, using raw materials free of hazardous substances, and designing products and packaging for recycling. In addition to complying with product health and safety regulations in each region, in 2025 the Company for the first time incorporated functions that reduce light pollution and minimize disruption to biological rhythms into product development. Certain products also began using green packaging certified by the Forest Stewardship Council (FSC). By producing eco-friendly LED luminaires, Edison seeks to gradually support global biodiversity initiatives, find a balance between product management and environmental friendliness, fulfill its commitment to environmental responsibility throughout the entire life cycle, and provide products with stronger environmental and commercial competitiveness.



5.1.1 Green Design

In response to energy conservation and carbon reduction, Edison has made green design one of its core values. Products are progressively incorporating circular economy concepts and the "Green Circular Design" philosophy - Recycle, Reduce, and Reuse - throughout all stages of the product life cycle to minimize resource waste and environmental pollution as much as possible.

Product Life Cycle Stage	Green Design Focus	2025 Performance Results
Design Stage	Reduce: reduce material use and lower energy consumption	• Design and develop various visible- and invisible-light LED components, modules, and finished products featuring low energy consumption and high luminous efficacy
	Reduce and Recycle: Design semiconductor tubes with low energy consumption, high luminous efficacy, and recyclable materials	• T8Y Semiconductor Yellow-Light Tube: 1. To meet Taiwan Energy Label requirements, a subtractive-design approach is adopted. The 15W low-wattage design achieves high luminous efficacy of 160 lm/W for energy conservation and carbon reduction. Power consumption is approximately 26% lower than conventional 19W products, while luminous efficacy is 14% higher than conventional 140 lm/W products. A power factor above 95% improves mains-electricity utilization. The product design itself fully meets Energy Label test requirements. [However, yellow light uses a special 2000K color temperature and therefore cannot receive Taiwan Energy Label certification because the minimum color temperature covered by the label specification is 2700K.] 2. Approximately 50% of the tube material is aluminum and can be recycled and reused.
	Reuse and Recycle: Tool-free cover opening for rapid disassembly and replacement, enabling material reuse in street-light design	• SL/SU/SP Series Street Lights: The products feature tool-free cover opening, allowing wiring inspection at height without tools. The SL series also uses a modular power-supply structure so the power supply can be replaced directly while retaining the original die-cast lamp cover and mounting arm. Revenue from the SL/SU/SP series street lights accounted for 3.98% of total revenue in 2025.
	Develop outdoor lighting systems that reduce light pollution and minimize disruption to biological rhythms	• DT8 Outdoor Lighting System: A dynamic full-spectrum dimming strategy enables on-demand illumination, effectively reducing energy consumption and precisely adjusting the spectrum to reduce light pollution and disruption to biological rhythms. The system also adopts environmentally friendly packaging and a design that supports continuous circular reuse of the entire luminaire, putting environmental commitments into action.

Product Life Cycle Stage	Green Design Focus	2025 Performance Results
	Use of green packaging: FSC environmental certification	• T8Y Semiconductor Yellow-Light Tube • The color boxes for two customized light-strip product series (low-voltage 24V series and high-voltage 230V series) are FSC Mix certified. [FSC Mix: at least 70% of raw materials come from certified forests or recycled materials, with the remainder being controlled wood.] Revenue from the two series accounted for 1.88% of total revenue in 2025.
	Reduce: Packaging reduction	• Energy-Efficient Panel Light To achieve environmental friendliness, waste reduction is incorporated into the design philosophy. Without compromising transportation safety, the panel lights certified under Taiwan's Energy Label were redesigned and optimized to reduce and streamline packaging. By reducing the inner box and increasing pack-out quantity, packaging cost per 6060 panel light decreased by 63%. For a 40-foot container, the number of units that can be loaded within the same volume increased from 1,950 to 2,220, a 14% increase, effectively reducing freight costs. In 2025, revenue from Energy Label-certified panel lights using reduced packaging accounted for 0.25% of total revenue.
	Conflict Minerals and Restricted Hazardous Substance Management	• Commitment not to accept metals sourced from conflict-affected mining areas • Products comply with Edison's restricted and prohibited substance requirements • No customer complaints in 2025 due to violations of restricted and prohibited substance requirements
	Obtain green technology patents	• One green technology patent was granted in 2025. As of December 31, 2025, a cumulative total of 59 related green technology patents had been obtained, accounting for 31% of all patents.
Production and Manufacturing Stage	Green Manufacturing Reduce energy losses Investment in green-energy equipment	• Each plant introduces information-based smart factories, automation, and e-enabled production lines • Each plant implements low-carbon process optimization and improvement projects. 1. Edison-Litek Opto Zhonghe Plant: 1-1 A new adhesive-supply system was introduced on the automotive finished-lamp assembly line, reducing hot-melt adhesive loss and saving approximately 1,272 kg annually, equivalent to a reduction of 11.24 metric tons of CO2. 1-2 The automotive finished-lamp assembly line was optimized and an automatic airtight-tape machine was introduced. Annual efficiency improvements reduced electricity consumption by 15.6%, equivalent to a reduction of 30.79 metric tons of CO2. 2. Dongguan Edison 2-1 One molding press was purchased in Q4 2025 to improve package-lead-frame production efficiency, reducing electricity consumption by a total of 11.7504 GJ in Q4 2025, equivalent to a reduction of 1.63 metric tons of CO2. 2-2 One die-bonding machine was purchased in Q2 2025, increasing

Product Life Cycle Stage	Green Design Focus	2025 Performance Results
		production efficiency by 66.6%. Total electricity consumption in 2025 was reduced by 4.9248 GJ, equivalent to a reduction of 0.68 metric tons of CO2. • Performance from investment in green-energy equipment includes: 1. Yangzhou Edison air-conditioning energy-saving system: electricity savings of 667,000 kWh in 2025 and annual carbon reduction of 523.6 metric tons of CO2. 2. Yangzhou Edison compressed-air energy-saving system: electricity savings of 173,000 kWh in 2025 and annual carbon reduction of 136 metric tons of CO2. 3. Photovoltaic power generation at the Yangzhou site: renewable-energy generation totaled 1,111,488 kWh in 2025, equivalent to approximately 4,001.36 GJ and accounting for 8.40% of total energy consumption.
Distribution, Storage, and Transportation Stage	Recycling and reuse of packaging materials	• Approximately 240,000 trays, 2,566 EPE cushioning materials, and approximately 838 kg of cartons were recovered and reused, reducing waste generation by approximately 60.5 metric tons in 2025.
Product Use Stage	Products obtaining or meeting relevant energy-efficiency labels	• Finished luminaires obtaining Taiwan Energy Labels or Green Marks: Eight types of lighting products (street lights/high-bay lights/floodlights/panel lights/downlights/ceiling lights/surface-mounted luminaires/batten lights) obtained the Energy Label in 2025; several panel lights also obtained Taiwan Green Mark certification. In 2025, light-green revenue (net revenue) accounted for 1.66% of total revenue. In 2024, light-green revenue (net revenue) accounted for 1.78% of total revenue. • Finished luminaires obtaining the EU New ErP Energy Label (meeting the rating requirements under EU ErP Energy Label Regulation (EU) 2019/2015): 14 customized street-light models and two customized light-strip series (low-voltage 24V series and high-voltage 230V series). • Modules meeting the rating requirements under EU ErP Energy Label Regulation (EU) 2019/2015: a total of 10 customized AC and DC energy-efficient modules. In 2025, revenue from products in Europe that obtained or met relevant energy-efficiency labels accounted for 3.80% of total revenue. In 2024, revenue from products in Europe that obtained or met relevant energy-efficiency labels accounted for 1.99% of total revenue. (An increase of 1.81 percentage points in 2025 compared with 2024.)
	Promotion and Application of Energy-Saving Products	• In 2025, energy-saving luminaires used by customers in Taiwan saved approximately 874,000 kWh of electricity in total, equivalent to reducing energy consumption by approximately 3,146.4 GJ and carbon emissions by approximately 414.28 metric tons of CO2.
Disposal Stage	Product materials can be recycled after the end of their life cycle, forming a circular economy.	• Edison complies with industrial waste disposal regulations. In 2025, Group-wide recycled and reused packaging materials totaled 60.4950 metric tons, while recycled and reused waste totaled 105.7851 metric tons, for a combined reduction of 166.2801 metric tons. This represented 42.88% of total waste of 387.7815 metric tons, exceeding the target of 30%.

Promotion and Application of Energy-Saving Products

Edison continues to develop high-efficiency, low-energy-consumption LED green products and actively promotes their use by customers as part of joint energy-conservation and carbon-reduction efforts. Through customer relationship management, Edison recognizes the importance global customers place on ESG issues. Through its Lighting Design Manufacturing Service (LDMS) platform, Edison provides customized solutions for a variety of factory and office environments, meeting customers' production and operating-management needs while simultaneously achieving energy-saving and low-carbon objectives. In Taiwan, customers include listed and OTC companies across diverse industries, including finance, technology manufacturing, logistics, hotels, chain retailers, public transportation, and factory-office buildings. Several notable applications and energy-saving benefits of energy-saving products in 2025 are described below:

In total, energy-saving luminaires used by customers in Taiwan in 2025 saved approximately 874,000 kWh of electricity, equivalent to reducing energy use by approximately 3,146.4 GJ and carbon emissions by approximately 414.28 metric tons of CO_2.

Taiwan Region Energy-Saving Lighting Fixtures Benefit Analysis (2025)

Operating Location / Client	Industry Sector	Energy-Saving Product	Project Description	Before Replacement	After Replacement	Benefits / Electricity Savings
** Warehousing & Logistics Co.	Listed Logistics Industry	LED Panel Light LED High Bay Light LED Tri-proof Light	Logistics Warehouse & Office Space	◆ 200W LED High Bay Light * 680 pcs ◆ 56W 2ft*2ft T8 Recessed Grid Light * 240 pcs 56W 4ft T8 Tube * 526 pcs	◆ 150W Energy-Label High Bay Light * 680 pcs ◆ 25W 6060 LED Energy-Label Panel Light * 240 pcs ◆ 25W 4ft Tri-proof Light * 526 pcs	Power Saving Rate: 30% Electricity Saved: 48,000 kWh
** Financial Holding Bank	Listed Financial Industry	LED Panel Light LED Downlight LED Tri-proof Light	Office Lighting Replacement	-	◆ 25W 6060 LED Energy-Label Panel Light * 240 pcs ◆ 25W 4ft Tri-proof Light * 526 pcs ◆ 11W 6-inch Downlight * 375 pcs	-
** Technology Co.	Listed Technology Industry	LED Panel Light	B1F~10F (11 Fl**rs) Office Lighting Replacement	◆ 72W 2ft*2ft T8 Recessed Grid Light * 870 pcs 108W 4ft*2ft T8 Recessed Grid Light * 1,600 pcs	◆ 25W 6060 LED Energy-Label Panel Light * 870 pcs 40W 60120 LED Energy-Label Panel Light * 1,600 pcs	Power Saving Rate: 63% Electricity Saved: 390,000 kWh
** Telecom Co.	Listed Telecom Industry	LED Panel Light	B1F Dining & Vending Area	◆ 56W 2ft*2ft T8 Recessed Grid Light * 129 pcs ◆ 72W 4ft*1ft T8 Recessed Grid Light * 505 pcs 15W 6-inch Downlight * 375 pcs	◆ 23W 6060 LED Energy-Label Panel Light * 129 pcs ◆ 23W 30120 LED Energy-Label Panel Light * 505 pcs 11W 6-inch Downlight * 375 pcs	Power Saving Rate: 60% Electricity Saved: 45,000 kWh
** Telecom Equipment Co.	Listed Communications Industry	LED Panel Light	Laboratory Lighting Renovation	-	25W 6060 LED Energy-Label Panel Light * 567 pcs	-
** Certification & Testing Co.	Electronics International Testing & Certification Body	LED Panel Light LED Tri-proof Light	Laboratory & Office Space	◆ 40W 2ft*2ft T8 Recessed Grid Light * 796 pcs ◆ 57W 2ft*4ft T8 Recessed Grid Light * 8 pcs 56W 4ft T8 Tube * 459 pcs 28W 2ft T8 Tube * 4 pcs	◆ 23W 2ft*2ft LED Energy-Label Panel Light * 796 pcs ◆ 40W 2ft*4ft LED Energy-Label Panel Light * 8 pcs ◆ 25W 4ft Tri-proof Light * 459 pcs ◆ 13W 2ft Tri-proof Light * 4 pcs	Power Saving Rate: 52% Electricity Saved: 65,000 kWh
** Hotel	5-Star Hotel	LED Panel Light	Underground Parking Lot & Kitchen Lighting	◆ 20W LED T8 4ft Industrial Light * 278 pcs ◆ 40W 2ft*2ft T8 Recessed Grid Light * 125 pcs 60W 4ft*2ft T8 Recessed Grid Light * 52 pcs	◆ 14W LED T8 4ft Motion-Sensor Industrial Light * 278 pcs ◆ 25W 6060 LED Energy-Label Panel Light * 125 pcs 40W 60120 LED Energy-Label Panel Light * 52 pcs	Parking Lot: Power Saving Rate: 46% Electricity Saved: 23,000 kWh Kitchen: Power Saving Rate: 36% Electricity Saved: 13,000 kWh
** Communications Co.	Telecom Retail Chain	LED Panel Light	Office Lighting Renovation	-	23W 6060 LED Energy-Label Panel Light * 693 pcs	-
** Fiber Optics Co.	Foreign Optical Communications Lighting Industry	LED Panel Light	New Plant Construction	-	25W 6060 LED Energy-Label Panel Light * 614 pcs	-

Operating Location / Client	Industry Sector	Energy-Saving Product	Project Description	Before Replacement	After Replacement	Benefits / Electricity Savings
** Technology Plaza	Technology Office Building	LED Sensor Tube LED Panel Light Sensor Solutions	B1~B3 Parking Lot & Building Floor Corridors / Common Areas	◆ 20W 4ft T8 Tube * 1,375 pcs ◆ 40W 6060 LED Panel Light * 275 pcs	◆ 14W 4ft Sensor T8 Tube * 1,158 pcs ◆ 13W 4ft T8 Tube * 117 pcs ◆ 25W 6060 LED Energy-Label Panel Light * 233 pcs	Parking Lot: Power Saving Rate: 31% Electricity Saved: 80,000 kWh Corridors: Power Saving Rate: 47% Electricity Saved: 26,000 kWh
Taiwan Technology Park	Technology Office Building	LED Sensor Tube	B1~B3 Parking Lot Tube Replacement	◆ 20W 4ft T8 Tube * 1,098 pcs	◆ 14W 4ft Sensor T8 Tube * 1,098 pcs	Power Saving Rate: 31% Electricity Saved: 58,000 kWh
** Twin Towers	Residential Community Building	LED Sensor Tube	B1-B2 Parking Lot Tube Replacement	◆ 20W 4ft T8 Tube * 500 pcs	◆ 14W 4ft Sensor T8 Tube * 500 pcs	Power Saving Rate: 31% Electricity Saved: 43,000 kWh
** Metro Corp.	Public Transportation	LED Panel Light	Offices and Stations	72W 4ft*1ft T8 Recessed Grid Light * 1,700 pcs	23W 30120 LED Energy-Label Panel Light * 4,000 pcs	Power Saving Rate: 68% Electricity Saved: 83,000 kWh
** City Outer Ring Road Streetlight Expansion	Public Transportation	LED Streetlight	Roadway Streetlights	-	◆ 100W LED Energy-Label Streetlight * 300 pcs	-
** Science Park	Science / Technology Park	LED Streetlight	Roadway Streetlights	-	100W LED Energy-Label Streetlight * 500 pcs	-
** Military Camp	Military	LED Streetlight	Roadway Streetlights	-	100W LED Energy-Label Streetlight * 130 pcs	-

Summary (2025): Total electricity saved by Taiwan region customers using energy-saving lighting fixtures is approximately 874,000 kWh, reducing energy consumption by approx. 3,146.4 GJ, and reducing CO_2 carbon emissions by approx. 414.28 metric tons.

5.1.2 Green Manufacturing

Edison Group is progressively introducing information-based smart factories and actively transforming toward smart manufacturing. Automated equipment is being introduced into production processes, while low-carbon processes and smart energy-saving technologies are used to improve energy efficiency without compromising product quality, thereby reducing costs, conserving energy, and minimizing negative environmental impacts from operations. To realize low-carbon manufacturing, each plant actively implements a variety of energy-saving projects, including tooling improvements, process optimization, production control, working-hour improvements, and replacement of aging chillers. Key measures include the following:

1. Introduction of an information-based smart factory architecture

(1) iMES is being progressively introduced at each plant for functions including work-order reporting, process management, material identification, equipment management, and quality management. Integrated with the existing ERP system, it consolidates information to achieve intelligent management and transform toward smart manufacturing.

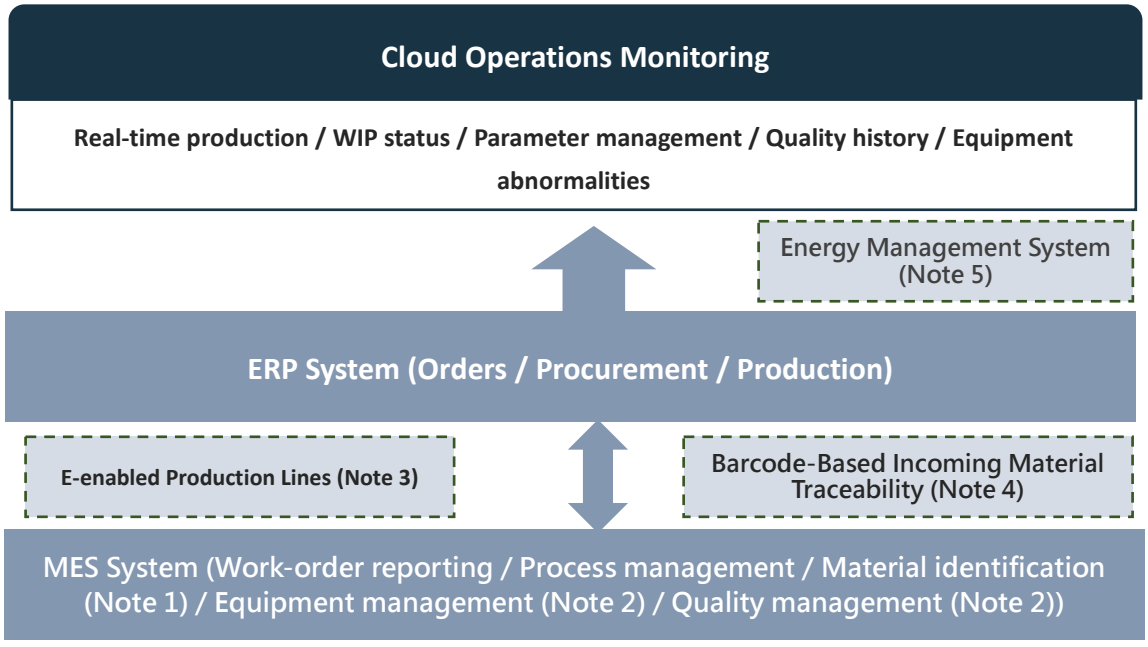
(2) In 2025, an energy management system was introduced at Edison headquarters' Zhonghe plant building to improve transparency in monitoring common-area electricity consumption.

(3) The Group is implementing e-enabled production lines.

❶In Q4 2025, the Yangzhou Edison component production line began introducing e-enabled forms. Manufacturing and engineering records, inspection forms, equipment inspection sheets, and other forms totaled 50 types, involving many categories and frequent usage. Their digitalization can substantially reduce paper consumption and contribute to environmental protection. As of December 31, 2025, the first-stage 50 form types had been consolidated into 45, of which 17 electronic forms had gone live, for a completion rate of 38%. After completion in the first half of 2026, the system will be progressively extended to other factories.

❷In December 2025, Yangzhou Edison-Litek began implementing ESOP. In response to the large variety of automotive models and complex post-process changeovers, ESOP enables automatic identification of routing sheets and automated qualification control for personnel, reducing paper use and better meeting stringent automotive requirements. As of December 31, 2025, completion was 30%; the implementation was completed by February 2026.

Information-Based Smart Factory Architecture



Note 1: Includes material-loading barcode scanning and material-label identification (Yangzhou Edison, Dongguan Edison).
Note 2: Yangzhou Edison, Dongguan Edison, Edison-Litek Opto, Yangzhou Edison-Litek, and Edison headquarters (from Q4 2025).
Note 3: Component production line (Yangzhou Edison) and Yangzhou Edison-Litek ESOP.
Note 4: All Edison plants.

Note 5: Common-area electricity use at Edison headquarters' Zhonghe plant.

2. Introduction of automated equipment and optimization of low-carbon, energy-saving processes

Edison introduces automated equipment and energy-saving process technologies to improve production efficiency while ensuring quality. Through tooling improvements, process optimization, production control, and working-hour improvements, the Company promotes green transformation of production processes while reducing losses from manual processes, thereby achieving more energy-efficient and effective manufacturing. Results of implementation in 2025 were as follows:

(1) Edison-Litek Opto Zhonghe Plant:

❶A new adhesive-supply system was introduced on the automotive finished-lamp assembly line, reducing hot-melt adhesive loss and saving approximately 1,272 kg annually, equivalent to reducing 11.24 metric tons of CO2.

❷The automotive finished-lamp assembly line was optimized and an automatic airtight-tape machine was introduced. Annual efficiency improvements reduced electricity consumption by 15.6%, equivalent to a reduction of 30.79 metric tons of CO2.

(2) Dongguan Edison:

❶One molding press was purchased in Q4 2025 to improve package-lead-frame production efficiency, reducing electricity consumption by a total of 11.7504 GJ in Q4 2025, equivalent to a reduction of 1.63 metric tons of CO2.

❷One die-bonding machine was purchased in Q2 2025, increasing production efficiency by 66.6%. Total electricity consumption in 2025 was reduced by 4.9248 GJ, equivalent to a reduction of 0.68 metric tons of CO2.

❸Plant-wide electricity expense in 2025 decreased by 2% compared with 2024.

3. Investment in low-carbon equipment - air-conditioning chillers and air compressors

(1) Yangzhou Edison:

A. Air-Conditioning Energy-Saving System:

Introduced in 2020, the system uses intelligent upgrades and high-efficiency technologies to reduce both energy consumption and carbon emissions. In 2025, it saved 667,000 kWh of electricity and reduced annual carbon emissions by 523.6 metric tons of CO2.

✓ Magnetic-bearing centrifugal chiller: frictionless operation reduces energy consumption by more than 30% compared with conventional units.

✓ Intelligent variable-frequency system: adjusts water-pump flow in real time to match dynamic load requirements.

✓ Low-resistance piping network optimization: reduces transmission energy use and improves overall system efficiency.

✓ AI energy-efficiency management platform: uses big-data learning to predict loads and automatically optimize operating parameters.

B. Compressed-Air Energy-Saving System:

Introduced in 2021, equipment upgrades using intelligent transformation and high-efficiency technologies have reduced both energy consumption and carbon emissions. In 2025, the system saved 173,000 kWh of electricity and reduced annual carbon emissions by 136 metric tons of CO2.

✓ Two-stage compression permanent-magnet variable-frequency air compressors, saving more than 30% energy compared with conventional equipment.

✓ Low-resistance piping network + high-efficiency filtration system to reduce pressure loss and energy consumption.

✓ Upgraded refrigerated dryer to improve compressed-air quality while reducing operating load.

✓ Intelligent compressed-air station control system for real-time optimization of equipment combinations and parameters.

✓ Remote management platform enabling precise adjustment of pressure fluctuations.

✓ Fully unattended station operation, improving O&M efficiency by 50%.

Compressed-Air System Monitoring Diagram

C. Compressed-Air Heat Recovery System:

The waste-heat recovery unit fully recovers thermal energy from 60°C high-temperature oil and gas generated during air-compressor operation. Through a heat exchanger, the heat is transferred to cold water to produce hot water for production and daily-life use, preventing the thermal energy generated by the air compressors from being wasted.

✓ Near-zero-energy management: aside from the circulation pump, operation is essentially energy-free.

✓ Automatic operation: intelligent temperature-control system requires no manual intervention.

✓ Stable and reliable: the system has operated for five years without major failure.

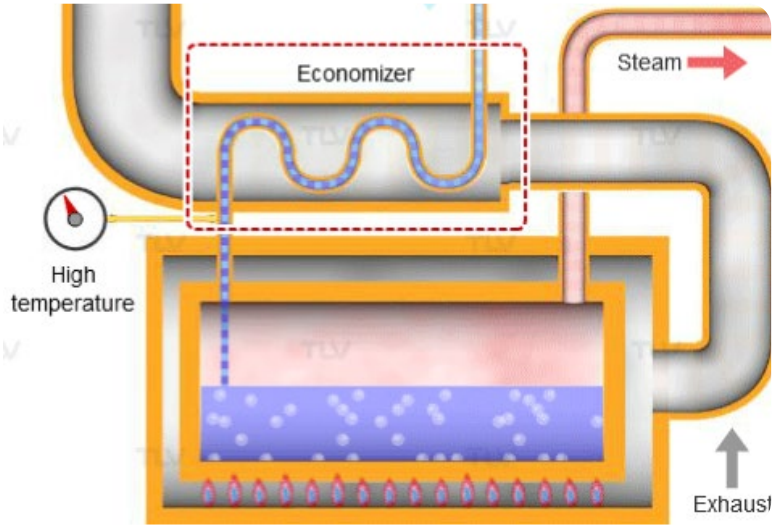
Benefits: Based on 2025 performance, average hot-water production is 15 metric tons, which can support production and daily-life use within the Yangzhou plant.

❶Employee dormitory hot water: fully meets the domestic hot-water needs of 45 employees with stable 24-hour supply.

❷Cafeteria cleaning water: provides 55°C hot water for cleaning and disinfecting tableware.

❸Production process water: supplies hot water for cleaning and preheating processes on certain production lines.

Schematic Diagram of Heat Recovery System



Oil/Gas Thermal Energy → Heat Exchanger → Hot-Water Storage → End Use

4. Photovoltaic Power Generation at the Yangzhou Site

A 0.87 MW photovoltaic power generation project was implemented at the Yangzhou Edison and Yangzhou Edison-Litek sites. Renewable-energy (solar) generation totaled 1,111,488 kWh in 2025, equivalent to approximately 4,001.36 GJ and accounting for 8.40% of total energy use. In comparison, renewable-energy generation in 2024 totaled 3,825.576 GJ and accounted for 8.43% of total energy use.

Aerial View of Rooftop Photovoltaic Power Generation

5.1.3 Green Patents

R&D Incentive System Encouraging Green Technology R&D

To maintain the competitive advantages of innovative technologies, Edison has established the "Intellectual Property and Design Competition Incentive Procedures" to encourage employees to actively participate in innovation. Commendations or monetary awards are provided at different stages, including patent applications, patent grants, technology licensing, and participation in design competitions. Results are publicized annually to stimulate R&D innovation and strengthen competitiveness.

To reduce environmental impacts and achieve sustainable development, Edison continues to invest in green technology R&D. Among patents granted in 2025, one patent related to environmentally friendly design, energy conservation, and carbon reduction. As of December 31, 2025, the Company had obtained a cumulative total of 59 green technology patents, accounting for 31% of all patents. These patents not only add value to products but also reduce environmental impacts through innovative technologies.

2025	Implementation Status
Current year - Number of persons recognized for patents or design competitions	13
Current year - Number of green patents granted	1
Cumulative - Number of green patents granted	59
Cumulative - Number of patents granted	191

2025 Green Technology Patent Results

LED Lighting Luminaire

Patent No. M671994

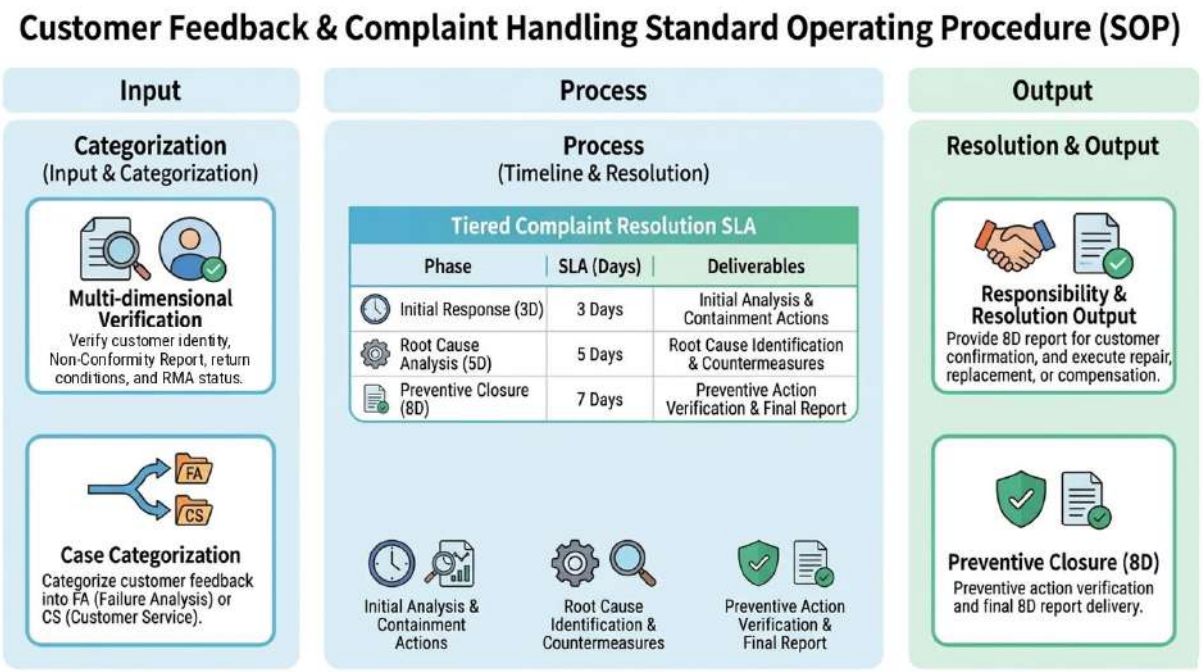
1. Green technology is realized through a composite lampshade. The outer layer uses natural cork fabric, while the reinforcement layer uses kraft paper or polyester fabric, significantly reducing the use of plastic and metal components. Its simple structure is easy to install and disassemble and offers high recyclability and reusability, effectively reducing the complex component burden of traditional luminaires.
2. The inner layer can be selected in white to enhance light reflection or black to improve light absorption, thereby optimizing energy efficiency and environmental friendliness.

5.2 Maintaining Customer Relationships

Energy efficiency, product quality, and reliability are key competitive advantages of LED products. Edison has long cultivated LED technology and applications and has established cooperation with many internationally renowned brand customers. Through continuous enhancement of product performance, quality, and reliability, the Company has expanded LED applications into diverse markets. As the global market accelerates toward net-zero emissions, Edison continues to develop efficient, energy-saving, and low-carbon products and solutions to meet customer and market demand.

Edison establishes dedicated sales and project teams according to customer and product requirements and maintains close communication throughout product development and mass production. The Company implements ISO 9001 quality management systems and, for automotive products, IATF 16949 automotive quality management systems. Through customer meetings, business visits, e-mail, telephone, video conferences, exhibitions, and other channels, Edison promptly understands customer needs and provides order services, technical support, complaint handling, and after-sales services to strengthen long-term customer relationships.

5.2.1 Customer Complaint Handling Mechanism



Customer Complaint Policy and Handling Process

1 Warranty services apply only to customers who purchase products directly from Edison.

2 When a quality issue occurs, the customer shall complete a Quality Abnormality Handling Form and provide relevant information. Where product return is necessary for analysis, returned products must meet the agreed return conditions and procedures.

3 Edison provides a 3D/5D/8D failure analysis report based on the nature and complexity of the issue, normally within 3, 5, or 7 working days, respectively. If the customer raises no objection within seven days after receipt of the report, the case is deemed accepted and closed.

4 Edison's warranty service does not apply under the following circumstances:
   4.1 Improper storage or maintenance.
   4.2 Unauthorized modification or repair of products.
   4.3 Improper use or use beyond the conditions specified in the datasheet.
   4.4 Use for purposes other than normal product applications.
   4.5 Damage caused by transportation accidents, intentional acts, or negligence.
   4.6 Use in an inappropriate environment.
5 If a customer does not report a complaint in accordance with the above procedures, Edison reserves the right to refuse warranty service.
6 Unless a product defect is attributable to Edison, shipping and transportation costs shall be borne by the customer.
7 Customers may contact Edison's main business locations through the corporate website or contact product quality customer service by email at **RMA@edison-opto.com.tw.**

Edison has established customer complaint and warranty service mechanisms. All customer complaint cases received in 2025 were handled in a timely manner, with responses and corrective measures provided as appropriate.

5.2.2 Product Health and Safety

Product health and safety are among Edison's primary responsibilities. Safety considerations are incorporated from R&D and design through production and manufacturing, with controls throughout the process to ensure products comply with applicable national regulations, industry standards, and customer safety requirements.

Edison has implemented ISO 9001 and ISO 14001 management systems at its Taiwan and China operations, as well as IATF 16949 for automotive production lines. Through systematic quality management, a zero-defect mindset, and continuous improvement, the Company strives to provide safe and reliable products.

Hazardous Substance Management

Hazardous substance management is incorporated throughout product design and development. Through internal and external testing and management controls, Edison ensures that materials and products comply with applicable environmental regulations and customer requirements.

Edison's environmental controlled-substance management process primarily includes:

1. Reviewing applicable laws, regulations, customer requirements, and restricted-substance standards and translating them into internal control requirements.
2. Requiring suppliers to provide declarations, test reports, and other evidence of compliance and conducting supplier management and audits as appropriate.
3. Implementing material approval, incoming inspection, process control, and finished-product verification to ensure controlled substances meet requirements.
4. Maintaining records and conducting periodic review and improvement to ensure continued compliance.
5. Implement REACH & RoHS management throughout the entire product life cycle.

All Edison products comply with RoHS and REACH requirements. Through material identification and segregation, as well as monitoring of raw materials, processes, and finished products, the Company ensures compliance throughout the product life cycle.

There were no REACH or RoHS abnormalities or customer complaints in 2025.

Conflict Minerals Management

The Company's products are governed by reference to the Organisation for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, or equivalent and recognized due diligence frameworks, and other laws and regulations. The Company does not directly purchase raw materials from smelters or refiners. To avoid human rights disasters caused by minerals originating from conflict-affected areas in the Democratic Republic of the Congo (DRC) and adjoining countries and other high-risk areas, and to reduce supply chain management risks, the Company has formulated a conflict minerals policy and established a responsible mineral sourcing management process for suppliers.

The Company does not accept tantalum, tin, tungsten, gold, cobalt, or other minerals originating from conflict-affected areas in the DRC and adjoining countries or other high-risk areas. To fulfill this commitment, the Group hereby declares:

1. All procured material suppliers must comply with environmental regulations.
2. Suppliers are required to ensure that the materials and products supplied to the Company do not use tantalum, tin, tungsten, gold, cobalt, or other minerals originating from conflict-affected areas in the DRC and adjoining countries or other high-risk areas.
3. Suppliers shall establish a responsible mineral sourcing management system (responsible mineral sourcing management) (Note 1) by reference to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, or equivalent and recognized due diligence frameworks, and other laws and regulations.
4. Suppliers shall trace the relevant minerals used in their supply chains, and truthfully declare to the Company the use and sources of tantalum, tin, tungsten, gold, cobalt, and other minerals in products by means of CMRT, EMRT, or other methods.
5. Suppliers shall commit to complying with the Group's responsible mineral sourcing policy and submit a "Conflict-Free Minerals Declaration" before they qualify as a qualified supplier of the Group (Note 1).

Note 1: This material supplier excludes suppliers of customer-supplied materials or customer-designated materials.

As Edison moves toward environmental sustainability, we also care about suppliers' environmental and social growth in sustainable development, and hope to gradually work hand in hand with suppliers through supplier management to achieve industry sustainability.

Product Marketing Information and Product Label Management

Edison upholds the principle of integrity and is committed to providing truthful, accurate, and transparent product information. We believe that proper marketing communications are not only a legal obligation but also an important foundation for maintaining brand reputation and intellectual property rights (trademark rights). We strictly comply with the advertising laws and consumer protection laws of the locations where we operate and prohibit any misleading statements.

To ensure compliance of marketing content, we take the following actions:

1. Advertising content review mechanism: All externally released marketing materials (copy, videos, catalogs) must be reviewed by the Brand Planning Department to ensure that the functions claimed for products are supported by experimental data.
2. Trademark and intellectual property management: Properly use the trademarks of the Company and business partners to avoid legal disputes arising from infringement or misuse.
3. In addition to customized product labels, for shipped products, Edison discloses necessary product specification information on product labels and, in accordance with legal requirements, discloses legally required certification marks or industry markings on product labels.

In 2025, Edison did not experience any fines, warnings, or product recalls due to violations of marketing communication

regulations.

Export Control Management

Export Control Policy:

Headquarters Edison follows the spirit of the Wassenaar Arrangement legislation and adheres to Taiwan's trade regulations (such as the "Regulations Governing the Export and Import of Strategic High-Tech Commodities") as its guiding principles for export control. Any products listed on the control list are restricted from shipment, and specific countries announced on the list are included in the warning scope. In response to the Russia-Ukraine war and to answer the calls of the international community, Taiwan announced on April 6, 2022, the addition of the "High-Tech Commodities List for Export to Russia" as an export control item, and Headquarters also follows the latest published control list for control purposes.

Headquarters Edison regularly and irregularly promotes export control items and restrictive conditions to its business units to ensure that products exported from Taiwan comply with regulatory requirements for sale.

Fair Trade

Headquarters Edison values fair trade, market competition order, and the protection of consumer rights. It complies with laws and regulations governing anti-competitive conduct and prohibits any conduct involving concerted actions, monopolization, market manipulation, or other practices that impede fair competition. In 2025, there were no legal proceedings or penalties imposed by competent authorities for violations of laws related to anti-competitive conduct, antitrust, or monopolization, nor did any such violations result in monetary losses.

5.2.3 Customer Satisfaction Survey

"Quality Assurance, Customer First, Technology Leadership, and Full Participation" is not only Edison's quality policy but also the core philosophy upheld since its founding over 20 years ago. We establish diversified and effective communication channels and convenient communication methods, such as telephone, messaging apps, email, and video conferencing, to promptly respond to customer questions and needs. We conduct root-cause analysis and improvement based on customer feedback, continuously optimize our existing product portfolio, and are committed to providing products that meet customer expectations and more comprehensive services, becoming a trusted partner for our customers.

To objectively collect the voice of the customer, we follow our customer satisfaction survey management mechanism and annually use questionnaires (electronic or written) to proactively obtain customer feedback. This helps us understand customer feedback on multiple dimensions such as quality, delivery, development cooperation, technology, and service. After the survey is conducted, Edison Group compiles the customer satisfaction survey scoring results and customer feedback suggestions, providing them to relevant departments and senior management as directions for operational management and improvement. Through telephone, messaging apps, email, customer meetings, or in-person visits, we provide customers with relevant improvement measures with an accountable attitude, continuously enhancing product and service quality, ensuring that customer needs are understood and satisfied.

Edison Group conducts annual satisfaction questionnaire surveys for major customers (*Note 1), automotive customers, and key project customers before the first quarter of the following year. In response to loving the Earth and promoting paperless operations, the 2025 customer satisfaction survey encouraged customers to fully adopt QR code scanning and online electronic forms. With customer support, all customers used electronic questionnaires and provided feedback.

Summary of 2025 customer satisfaction survey results:

1. Overall satisfaction all reached the target value of "Satisfied" or above (overall average 4 points or above).
2. For the four customers who selected "Acceptable (3 points)" or below for individual survey items, as well as any customers who provided improvement suggestions, we immediately proposed review and improvement measures and responded to the customers.

Edison Headquarters	2023	2024	2025
Satisfaction Target (*Note 2)	Satisfied (85 points) or above	Satisfied (4 points) or above	Satisfied (4 points) or above
Overall Satisfaction (Weighted Average Score)	89.27	4.47	4.33
Automotive Customer Satisfaction (Weighted Average Score)	87.72	4.65	4.38
Percentage of Satisfaction Target Achieved (%)	-	-	Overall customers 66.7% Automotive customers 71.4%
Response Rate (%)	94.74%	92.90%	88.89%

Dongguan Edison	2023	2024	2025
Satisfaction Target (*Note 2)	Satisfied (85 points) or above	Satisfied (85 points) or above	Satisfied (4 points) or above
Overall Satisfaction (Weighted Average Score)	96.32	96.91	4.33
Percentage of Satisfaction Target Achieved (%)	-	-	Overall customers 81.8%

Dongguan Edison	2023	2024	2025
Response Rate (%)	100%	100%	100%

Yangzhou Edison	2023	2024	2025
Satisfaction Target (*Note 2)	Satisfied (88 points) or above	Satisfied (88 points) or above	Satisfied (4 points) or above
Overall Satisfaction (Weighted Average Score)	95.79	97.62	4.66
Automotive Customer Satisfaction (Weighted Average Score)	-	-	4.64
Percentage of Satisfaction Target Achieved (%)	-	-	Overall customers 90% Automotive customers 83.8%
Response Rate (%)	100%	100%	100%

Edison-Litek Opto	2023	2024	2025
Satisfaction Target (*Note 2)	Satisfied (85 points) or above	Satisfied (85 points) or above	Satisfied (4 points) or above
Automotive Customer Satisfaction (Weighted Average Score)	92.07	91.80	4.51
Percentage of Satisfaction Target Achieved (%)	100%	100%	100%
Response Rate (%)	100%	100%	100%

Yangzhou Edison-Litek	2023	2024	2025
Satisfaction Target (*Note 2)	Satisfied (85 points) or above	Satisfied (85 points) or above	Satisfied (4 points or above)
Automotive Customer Satisfaction (Weighted Average Score)	93.13	94.36	4.45
Percentage of Satisfaction Target Achieved (%)	100%	100%	100%
Response Rate (%)	100%	100%	100%

*Note 1: "Major customers" are defined based on customers accounting for the top 60% of revenue of each individual company. The number of automotive customers accounting for the top 60% of automotive revenue is also separately calculated. Related-party transactions and one-time customer transactions are excluded.

*Note 2:Rating scale (before 2025): Very Satisfied (100-90) / Satisfied (89-70) / Acceptable (69-60) / Dissatisfied (59-50) / Very Dissatisfied (≤49)

Rating scale (2025): Very Satisfied (5) / Satisfied (4) / Acceptable (3) / Dissatisfied (2) / Very Dissatisfied (1)

6

Sustainable Environment

6.1 Environmental Management Policies and Systems

- 6.1.1 Environmental Management Policy
- 6.1.2 Environmental Management System Certification

6.2 Climate Governance and Climate Change Risk Assessment

6.3 Energy and Emissions Management

- 6.3.1 Energy Management
- 6.3.2 Greenhouse Gas Emissions Management
- 6.3.3 Water Resource Management
- 6.3.4 Waste, Air Emissions, and Wastewater Management
- 6.3.5 Noise Management

VI. Sustainable Environment

Sustainability Performance

SDGs	Policy Details	Company Targets	Performance
	6.3 Improve water quality and reduce pollution	• Domestic wastewater is tested in accordance with regulations and complies with regulatory requirements	• Domestic wastewater quality monitoring results complied with regulatory requirements
	7.3 Improve energy efficiency 7.a Enhance access to clean energy and technology	• Renewable energy share above 2% • Annual energy-saving projects reduce CO2 emissions by 200 metric tons	• Total renewable energy amounted to 4,001.3568 GJ, accounting for 8.40% of total energy use • Edison's green manufacturing initiatives in 2025 reduced CO2 emissions by 703.94 metric tons
	12.5 Reduce waste generation through prevention, reduction, recycling, and reuse	• Plant waste recycling and reuse rate above 30%	• In 2025, Group-wide recycled and reused packaging materials totaled 60.4950 metric tons, while recycled and reused waste totaled 105.7851 metric tons, for a combined reduction of 166.2801 metric tons. This represented 42.88% of total waste of 387.7815 metric tons, exceeding the target of 30%.
	13.2 Integrate climate change measures into operational planning 13.b Conduct effective climate change planning and management	• Net-zero emissions by 2050 • All Edison Group factories complete ISO 14064-1 greenhouse gas inventories • Disclose climate risk and opportunity governance in accordance with TCFD guidelines	• Toward the 2050 net-zero carbon target, current priorities are carbon reduction and increased use of renewable energy (renewable energy accounted for 8.40% of total energy in 2025, exceeding the target of 2%). • A mechanism for calculating the financial impacts of climate change or estimating related costs and revenues has not yet been established. Considering that Edison headquarters has paid-in capital of less than NT$2 billion, regulations do not yet require the immediate introduction of ISO 14067 or product carbon-footprint calculations. Guidance and implementation are planned for the medium term. • All Edison Group factories have completed greenhouse gas inventories. Risk and opportunity identification and analysis for 2025, including transition and market risks, impact descriptions, and response measures, have also been conducted.

Management Approach for Material Topics

Material Topic	Greenhouse Gas Emissions / Climate Change Response
Impact Management Description	Climate change caused by the greenhouse effect is creating increasingly severe environmental impacts. As carbon inventories are progressively implemented, Edison has set emission-reduction targets. To address climate change, the Company reviews risks annually and proposes risk assessments (including transition and physical climate risks), strategies, and action plans for reporting to the Board of Directors.
Policy	Improve energy efficiency Reduce greenhouse gas emissions
Targets	1. Greenhouse gas reduction targets: 2024 was originally designated as the base year; however, since 2025 was the first year of third-party verification for the China plants, 2025 is expected to be adopted as the revised base year. (1) Reduce Scope 1 & 2 greenhouse gas emissions by 25% by 2030. (2) Reduce Scope 1 & 2 greenhouse gas emissions by 35% by 2040. (3) Annual greenhouse gas reduction target: aim to reduce carbon emission intensity by 2% each year compared with the base year. 2. Water management reduction target: 2024 was originally designated as the base year; however, since 2025 was the first year of third-party verification for the China plants, 2025 is expected to be adopted as the revised base year. Aim to reduce total water-consumption intensity by 1.5% each year compared with the base year. 3. Waste reduction target: Waste recycling and reuse target: more than 30% of total waste by weight. 4. Renewable energy share target: Renewable energy to account for more than 2% of total energy use. 5. Net-zero emissions by 2050
Responsible Department / Grievance Mechanism	Sustainability Development Working Group - QA / General Affairs under the Environmental Sustainability Team Email: ESG@edison-opto.com.tw
Actions Taken	1. Promote the use of renewable energy: Plan to install solar photovoltaic panels at Group-owned facilities that are suitable for solar installation. 2. Promote greenhouse gas inventories and independent third-party verification. 3. Promote green manufacturing (low-carbon processes): see Section 5.1.2 Green Manufacturing in this Sustainability Report. 4. Promote the acquisition or achievement of relevant energy-efficiency labels for luminaires: see Section 5.1.1 Green Design in this Sustainability Report.
Target Achievement	1. In 2025, Scope 1 and Scope 2 greenhouse gas emissions from the Group's five sites totaled 6,377.0488 metric tons CO2e, an increase of 378.2079 metric tons CO2e, or approximately 6.30%, from 5,998.8409 metric tons CO2e in 2024. The annual greenhouse gas reduction target was therefore not achieved. 2. Greenhouse gas emission intensity was 2.7630 metric tons CO2e per NT$ million of revenue in 2025, an increase of 17.87% from 2.3422 metric tons CO2e per NT$ million of revenue in 2024. The target of reducing CO2 emission intensity by 2% annually was not achieved. 3. The above targets were not achieved mainly because the Group is in a stage of gradual capacity expansion. Increased in-house production capacity led to higher carbon emissions. Going forward, the Group will introduce smart and automated factories year by year and progressively purchase more advanced equipment, enabling

Material Topic	Greenhouse Gas Emissions / Climate Change Response
	replacement of older machinery and gradual reduction of carbon emissions. 4. Water management reduction target: water-consumption intensity across all sites increased by 4.85% in 2025 compared with 2024, and therefore did not meet the annual 1.5% reduction target. Edison's LED production processes do not require process water; the increase was mainly attributable to greater employee water use associated with production-line expansion. The Company continues internal awareness campaigns to promote water conservation. 5. The waste recycling and reuse rate across all sites was 42.88% in 2025, achieving the target. 6. As of 2025, solar photovoltaic panels had been installed at both Yangzhou Edison and Yangzhou Edison-Litek. Electricity generated is primarily used on-site. Renewable energy accounted for 8.40% of total energy use in 2025, exceeding the target of 2%. 7. As a manufacturing and marketing company, Edison must achieve net-zero emissions by 2050 through process improvements: (7-1) Promote green manufacturing (low-carbon processes); see Section 5.1.2 Green Manufacturing of this Report. (7-2) Promote the acquisition or achievement of relevant energy-efficiency labels for luminaires; see Section 5.1.1 Green Design of this Report. 8. Third-party ISO 14064-1 verification for 2025 has been completed at all five sites. (For the schedule of internal inventories and third-party verification for each Edison company, see Section 6.3.2 Greenhouse Gas Emissions Management.)

Under the premise of balanced development and sustainable operations, Edison's President has signed and established an environmental protection policy, publicly declaring the Company's commitment to environmental protection and community safety while internally requiring employees to strengthen their professional capabilities and continuously create environmentally beneficial products for society. Environmental protection is a fundamental consideration in Edison's sustainable operations. As of 2025, Edison's factories continued to maintain effective ISO 14001 environmental management systems, undergoing annual audits by certification bodies and the EHS Committee. Deficiencies identified through EHS audits are included as improvement priorities, with continuous improvement carried out through the PDCA cycle to ensure regulatory compliance and ongoing enhancement of the EHS management system.

Our Environmental Policy

Cherish Resources Improve the efficiency of resource use and recycle recyclable items, including paper, water, and electricity, to ensure effective utilization. Properly manage industrial waste and revitalize and reuse usable discarded materials to promote resource circulation and environmental sustainability.	**Comply with Regulations** Comply with environmental protection laws and regulations, and continuously conduct training and self-inspection to achieve preventive, corrective, and developmental environmental management.
Prevent Pollution Give priority to purchasing environmentally friendly products that are low-pollution, recyclable, and resource-saving, thereby promoting green consumption and maximizing ecological benefits.	**Continuously Reduce Waste** Regularly review energy performance and implement energy management measures such as energy-saving initiatives and equipment improvements. Integrate operational management with optoelectronic technologies to reduce environmental impacts from operations. Plan specific smart energy-saving and carbon-reduction actions each year, balancing business growth with the construction of a smart, low-carbon society.

Our Practices

Carbon Reduction

- Improve production processes to maximize energy efficiency and reduce carbon emissions, include carbon reduction in management targets, and reduce emissions year by year to fulfill corporate citizenship responsibilities.
- Implement ISO 14064-1 greenhouse gas inventories and establish carbon-reduction targets.
- Set office air-conditioning temperature at 26°C to reduce carbon emissions.
- Increase renewable energy use and implement energy-saving projects to achieve energy conservation and carbon reduction.

Waste Reduction - Waste Sorting

- Promote waste sorting and establish recycling bins to reduce waste.
- Promote the elimination of disposable tableware to reduce domestic waste.
- Conserve water resources by using water-saving faucets in restrooms.

Industrial Waste

- Control industrial waste in accordance with management procedures, classify and store waste according to its chemical characteristics, and commission qualified contractors for disposal.
- Recycle and reuse waste to reduce environmental impacts.

Chemical Management

- Edison has established chemical management procedures to ensure that chemicals comply with regulatory and safety requirements.
- Maintain a chemical inventory to effectively control categories, quantities, and storage locations.
- Manage labeling and storage in accordance with GHS requirements.
- Implement SDS controls and provide relevant personal protective equipment.
- Conduct regular chemical emergency drills to ensure effective emergency response by personnel.

Emergency Response

- Each Edison site has established an emergency response plan, an emergency response command center, and an emergency response team. When emergencies occur, the team carries out emergency response and handling. Emergency response drills,

related training, and fire drills are conducted regularly each year. New employees are required to operate fire extinguishers in practice, and drill teams conduct scenario-based exercises to develop employees' emergency response and self-safety management capabilities, enabling appropriate action before an incident escalates and reducing the impact and harm caused by crises.

- Coordinate with fire departments to provide employees with training in fire evacuation, first aid, and related topics.

In accordance with emergency response plans, all operating sites completed a total of 11 emergency response drills in 2025, enabling employees to respond quickly to emergencies and reduce personal injury and environmental impacts.

Number of Emergency Response Drills by Site in 2025	
Edison Headquarters	4
Edison-Litek Opto	2
Dongguan Edison	2
Yangzhou Edison	2
Yangzhou Edison-Litek	1
Total	11

6.1 Environmental Management Policies and Systems

6.1.1 Environmental Management Policy

Edison Opto is founded on integrity and embraces the corporate principles of corporate governance, environmental sustainability, and social responsibility. We are committed to building a low-carbon society, providing consumers with smart and energy-efficient lighting services, and creating the best customer experience. We recognize that climate-change risks can have significant impacts on the environment and ecosystems. Accordingly, we commit to establishing systems for the efficient management and use of energy and resources; not only complying with environmental regulations, but genuinely preventing pollution. We also leverage the core capabilities of the optoelectronics manufacturing industry to continuously improve overall environmental performance indicators, addressing climate change and the risks and opportunities that products and services may create at each stage of their life cycles. To fulfill these commitments, we will promote the following sustainable environmental management policies:

- Cherish Resources: improve the efficiency of resource use and recycle recyclable items, including paper, water, and electricity, to ensure effective utilization. Properly manage industrial waste and revitalize and reuse usable discarded materials to promote resource circulation and environmental sustainability.
- Comply with Regulations: comply with environmental protection laws and regulations and continuously conduct training and self-inspection to achieve preventive, corrective, and developmental environmental management.
- Prevent Pollution: give priority to purchasing environmentally friendly products that are low-pollution, recyclable, and resource-saving, thereby promoting green consumption and maximizing ecological benefits.
- Continuously Reduce Waste: regularly review energy performance and implement energy-management measures such as energy-saving initiatives and equipment improvements. Integrate operational management with optoelectronic technologies to reduce environmental impacts from operations. Plan specific smart energy-saving and carbon-reduction actions each year, balancing business growth with the construction of a smart, low-carbon society.

6.1.2 Environmental Management System Certification

Since 2008, Edison Opto has progressively obtained ISO 14001 environmental management system certification and established environmental management systems and related procedures to control pollution sources and manufacturing processes in accordance with environmental protection requirements, minimizing the environmental impacts of various pollutants.

Plant	Management System and Certification	Validity Period	Initial Certification Date	Certificate No. (Note)
Edison Headquarters (Taipei Plant)	ISO 14001:2015	2023/09/19~2026/05/16	2008/07/22	TW11/10239
	ISO 14001:2015	2026/5/16~2029/4/30	2008/07/22	TW11/10239
Edison-Litek Opto (Taipei Plant)	ISO 14001:2015	2023/03/22~2026/03/22	2023/03/22	TW23/00000186
	ISO 14001:2015	2026/03/22~2029/03/22	2023/03/22	TW23/00000186
Dongguan Edison (Dongguan Plant)	ISO 14001:2015	2023/04/27~2026/04/26	2011/04/26	CN11/30485
	ISO 14001:2015	2026/04/27~2029/04/26	2011/04/26	CN11/30485
Yangzhou Edison (Yangzhou Plant)	ISO 14001:2015	2022/09/29~2025/09/28	2010/09/29	CN10/20958
	ISO 14001:2015	2025/09/29~2028/09/28	2010/09/29	CN10/20958
Yangzhou Edison-Litek (Yangzhou Plant)	ISO 14001:2015	2021/9/13~2024/9/12	2015/09/13	CN15/21239
	ISO 14001:2015	2024/09/13~2027/09/12	2015/09/13	CN15/21239

Note: Please refer to Appendix VI for each plant's certification certificates.

6.2 Climate Governance and Climate Change Risk Assessment

In response to climate change, Edison headquarters follows the Task Force on Climate-related Financial Disclosures (TCFD) framework and progressively promotes low-carbon transformation and climate adaptation through four dimensions - Governance, Strategy, Risk Management, and Metrics & Targets (as shown in the table below). Guided by the belief that corporate growth and the ecological environment should prosper together, Edison seeks to continuously integrate climate change, energy management, and water management into daily operations by practicing green manufacturing, producing green products, introducing green innovation, and strengthening green management, thereby actively contributing to global sustainable development.

TCFD Disclosure Reference Table

Dimension	11 TCFD Recommended Disclosures	Management Strategies and Action Plans	2025 Implementation Status
Governance	1. How the Board oversees climate-related issues 2. How management assesses and manages climate-related issues	1. Incorporate climate change into Board-level oversight responsibilities to ensure sufficient knowledge to understand and assess relevant risks and opportunities: 1-1 Establish a Sustainability Development Committee and include climate change within its scope of responsibilities. 1-2 Report material climate-related risks, opportunities, financial impacts, and reduction progress to the Board at least once a year. 1-3 Board members regularly participate in TCFD and climate-risk related training. 2. Clearly define the responsibilities, authority, and performance linkage of senior management and each department in climate-change actions: 2-1 Designate a senior executive (such as the President or Chief Sustainability Officer) to promote TCFD-related matters and carbon management. 2-2 Incorporate climate performance indicators (such as carbon-emission intensity and energy-use efficiency) into annual performance assessments or compensation linkage for relevant management personnel.	1. On June 5, 2025, the Board approved the establishment of the Sustainability Development Committee, with a Sustainability Development Working Group under it responsible for proposing and implementing sustainability policies, systems, and specific action plans. 2. The Sustainability Development Committee appointed executive Wang Hsiao-Chun as Chief Sustainability Officer to ensure the promotion and implementation of the Company's sustainability-related work. 3. In 2025, progress on sustainability implementation and future work plans were reported to the Board twice. 4. In each quarter of 2025, the Corporate Governance Officer reported to the Board on the Company's progress in implementing greenhouse gas inventories. 5. All seven directors participated in climate-risk related training in 2025, totaling 56 training hours.
Strategy	1. The Company identifies short-, medium-, and long-term climate-related risks and opportunities 2. Impacts of climate-related issues on the Company's business model, strategy, and financial planning 3. Scenario analysis (including a 2°C or more stringent scenario)	1. Identify and assess transition risks (such as carbon taxes and regulations) and physical risks (such as power shortages and high temperatures) related to LED packaging processes, and translate them into market opportunities (such as high-efficiency or low-carbon products). 2. Develop low-carbon LED process technologies and begin R&D on environmentally friendly, low-carbon materials. 3. Develop energy-saving, low-carbon, and intelligent luminaires to reduce environmental impacts. 4. Evaluate and provide guidance to supply-chain partners meeting specified criteria.	1. In 2025, short-, medium-, and long-term climate-related risks and opportunities were identified, together with their impacts on Edison's business model, strategy, and financial planning. 2. Obtained Taiwan Energy Labels: Eight types of lighting products (street lights/high-bay lights/floodlights/panel lights/downlights/ceiling lights/surface-mounted luminaires/batten lights) obtained the Energy Label in 2025; several panel lights also obtained Taiwan Green Mark certification. 3. Obtained the EU New ErP Energy Label for finished luminaires meeting the rating requirements under EU ErP Energy Label Regulation (EU) 2019/2015: 10 street-light models and two light-strip series. 4. Modules meeting the rating requirements under EU ErP Energy Label Regulation (EU) 2019/2015: a

TCFD Disclosure Reference Table			
Dimension	11 TCFD Recommended Disclosures	Management Strategies and Action Plans	2025 Implementation Status
			total of 10 customized AC and DC energy-efficient modules. 5. In 2025, Edison issued a Packaging Specification White Paper to raw-material suppliers. In addition to communicating the Group's sustainability policy, it advocated respect for human rights and worker health and safety and prioritized recyclable, non-composite packaging materials to reduce waste. 6. Sustainability evaluations were conducted in 2025 for suppliers meeting specified criteria.
Risk Management	1. Climate-related risk identification and assessment process 2. Climate-related risk management process 3. Explanation of how the above risk identification and management processes are integrated into the Company's overall risk management system	1. Refer to industry TCFD reports to identify and assess applicable risk issues. 2. Climate change has been incorporated as one of the Company's material sustainability topics and key material risk items. In accordance with the Company's risk management procedures and policies, all sites identify the level and nature of potential risks and plan corresponding response measures across operations, products, supply-chain management, and other dimensions.	In 2025, climate risk management was integrated into the enterprise risk management framework and climate risks were identified, assessed, managed, and addressed together with other material risks.
Metrics and Targets	1. Assess whether metrics are aligned with Company strategy and risk management 2. Disclose Scope 1, Scope 2, and Scope 3 (where applicable) greenhouse gas emissions and related risks 3. Management targets and related risks	1. Assessment metrics will be aligned with the Company's strategy and risk-management direction. 2. Considering that the Company's paid-in capital is below NT$2 billion and taking into account operating conditions, greenhouse gas inventories initially prioritize Scope 1 and Scope 2. Scope 3 is included in self-inventories but is not included in emission-intensity calculations. 3. Greenhouse gas inventory and verification schedules are arranged by region: (1) Taiwan sites (Edison Opto and Edison-Litek Opto): ISO 14064-1 guidance was introduced in 2023, and the 2024 internal inventory data completed third-party verification in 2025. (2) China sites (Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek): ISO 14064-1 guidance was introduced in 2024, and the 2025 internal inventory data were scheduled for external third-party verification in 2026.	1. Disclose targets, progress toward achievement, and adjustment strategies in the Sustainability Report. 2. Greenhouse gas reduction: 2024 was originally the base year; however, since 2025 was the first year of verification for the China sites, 2025 has been adopted as the revised base year. • Reduce Scope 1 & 2 greenhouse gas emissions by 25% by 2030; • Reduce Scope 1 & 2 greenhouse gas emissions by 35% by 2040; • Aim to reduce annual carbon emission intensity by 2% compared with the base year. 3. Water management reduction target: 2024 was originally the base year; however, since 2025 was the first year of verification for the China sites, 2025 has been adopted as the revised base year. The Company aims to reduce total water-consumption intensity by 1.5% annually compared with the base year. 4. Waste recycling and reuse target: more than 30% of total waste by weight. In 2025, Group-wide recycled and reused packaging materials totaled 60.4950 metric tons, while recycled and reused waste totaled 105.7851 metric tons, for a combined reduction of 166.2801 metric tons. This represented 42.88% of total waste of 387.7815 metric tons, exceeding the target of 30%. 5. Continue developing energy-saving, low-carbon, and intelligent LED products, such as solar street lights, ultra-high-luminous-efficacy energy-saving luminaires, and automotive LED products.

Climate Governance Framework and Identification of Short-, Medium-, and Long-Term Climate-Related Risks and Opportunities

Edison identifies short-, medium-, and long-term climate-related risks and opportunities, together with their impacts on and responses for Edison's business model, strategy, and financial planning.

To address the impacts of climate change on corporate operations, Edison headquarters approved its "Risk Management Procedures" in May 2020, incorporating extreme climate change into the scope of "environmental risk" management. Risk assessment factors, specific impacts on the Company, assessment results, and response measures are reported to the Board regularly each year so that directors understand the impacts of climate change on Edison and the Company's response measures. On November 6, 2025, Edison headquarters reported to the Board the risk assessment results for the 2025 material topics. On December 23, 2025, a report was made on short-, medium-, and long-term climate-related risks and opportunities and their impacts on and responses for the business model, strategy, and financial planning.

Short-, Medium-, and Long-Term Potential Climate Change Risks and Opportunities for Edison and Response Measures for Climate-Related Issues

Risk Category	Climate Change Issue of Concern	Potential Risks (Short-, Medium-, and Long-Term)		Risk Assessment of Impacts on the Company	Opportunity Identification	Response Measures
		Short Term	Medium to Long Term			
Transition Risk	Policy and Regulatory Risk	Governments worldwide and in Taiwan are establishing regulations related to carbon taxes, carbon fees, emissions trading, and carbon tariffs, together with carbon-reduction targets and emissions-trading mechanisms, increasing corporate carbon-emission costs.	Obligations for emissions reporting and disclosure, costs of transitioning to a low-carbon economy, changes in customer behavior, increased stakeholder concerns and negative feedback, and requirements and regulation concerning products and services.	1. As Europe and the United States increasingly require carbon-border levies, product carbon footprints must be calculated and reduction targets established. Otherwise, operating costs may increase, product profitability may be affected, and products may even be unable to enter international markets. 2. Taiwan's Climate Change Response Act has taken effect, with carbon fees planned to be levied in phases (collection	Strengthen low-carbon technologies, reduce product carbon footprints, enhance product competitiveness, and expand development of low-carbon products and services.	1. Edison headquarters has paid-in capital of less than NT$2 billion, so regulations do not yet create an urgent need for immediate implementation of ISO 14067 or product carbon-footprint calculations. Guidance and implementation are planned for the medium term. 2. Continue monitoring regulatory requirements announced by competent authorities and understanding and responding to relevant international standards. 3. On December 23, 2025, the Board was briefed on the

Risk Category	Climate Change Issue of Concern	Potential Risks (Short-, Medium-, and Long-Term)		Risk Assessment of Impacts on the Company	Opportunity Identification	Response Measures
		Short Term	Medium to Long Term			
				beginning in 2026). If Edison becomes subject to carbon fees in the future, additional carbon-fee expenses will increase operating costs. 3. Financial impacts: lower revenue, higher expenditures, and affected or impaired assets.		establishment of Edison's internal carbon-pricing system. Edison headquarters implemented it first in 2025, with application to all Group subsidiaries planned from 2026. The Company's current internal carbon price references the carbon-fee pricing basis of Taiwan's Ministry of Environment and is provisionally set at USD 10 per metric ton of CO2. 4. In green product design, assist customers in reducing costs and improving efficiency through high energy-conversion efficiency and low-carbon product portfolios.
	Market Risk	Key component suppliers have relatively low willingness or ability to meet carbon-reduction requirements.	As corporate customers increase their awareness of sustainability, low-carbon practices, and environmental protection, they increasingly prefer suppliers that can provide and adapt to products for a changing climate, resulting in changing supplier-selection criteria.	1. Failure to meet customers' supplier-screening criteria may result in lost orders, affecting revenue and corporate image. 2. Customer requirements for Edison's greenhouse gas reductions are becoming more stringent, requiring stronger implementation of energy-saving and low-carbon production.	1. Provide customers with innovative energy-saving solutions and services. 2. Enhance Edison's influence by participating in assessments and responding to international initiatives such as SBTi and RE100.	1. In 2025, Edison issued a Packaging Specification White Paper to raw-material suppliers. In addition to communicating the Group's sustainability policy, it advocated respect for human rights and worker health and safety and prioritized recyclable, non-composite packaging materials to reduce waste. 2. Sustainability evaluations were conducted in 2025 for suppliers meeting specified criteria. 3. Beginning in 2026, supplier conferences are planned to strengthen stakeholder

Risk Category	Climate Change Issue of Concern	Potential Risks (Short-, Medium-, and Long-Term)		Risk Assessment of Impacts on the Company	Opportunity Identification	Response Measures
		Short Term	Medium to Long Term			
						engagement, communication, and interaction. 4. Conduct surveys of carbon-reduction measures among key suppliers and provide progressive guidance.
Environmental Risk	Impact of extreme climate events on production and operations	1. Typhoons, heavy rain, strong winds, and similar events may cause power trips in plant chillers and damage related facilities and water tanks. 2. Windstorms and flooding may cause supplier production-line shutdowns or transport disruptions, affecting shipments and sales.	1. Increasing frequency of extreme weather events. 2. Climate change affects supply and shipment risks.	1. Protective measures and drills have been established in accordance with emergency response procedures for power trips and damage, while routine maintenance is performed regularly. 2. Establish one to three equivalent alternative materials for key materials and diversify suppliers across different regions to reduce supply impacts, while preparing allocation and split-shipment arrangements.	Replace aging machinery and apply for subsidies and energy-saving incentives in line with local incentive measures.	1. In response to changes in external force-majeure factors, dynamically adjust and review internal response measures, including replacing aging machinery, preparing inventory, and reallocating production lines. 2. Each plant regularly conducts disaster-prevention training and establishes emergency response teams and disaster recovery plans to ensure business continuity when operations are disrupted by disasters. 3. Insure owned assets to mitigate potential losses caused by extreme climate anomalies, transferring risk and compensating losses through insurance. 4. Establish supply-chain backup management mechanisms.
	Reduce Carbon Emissions Air Emissions Management Water Management	1. Excessive power loss and management issues arising from aging equipment 2. Adequacy of monitoring and control of volatile organic	1. Increased investment risk associated with high-carbon assets 2. Increased greenhouse gas emission costs	Increased electricity expenses, affected or impaired assets, and water-supply stability.	Replace air compressors and high-energy-consuming equipment, upgrade technologies, and apply for local subsidies, thereby saving electricity and costs while improving production	1. Adopt green energy and green procurement with the goal of becoming a low-carbon enterprise. 2. The Taiwan headquarters factory-office building is a new Green Building with a Silver-level

Risk Category	Climate Change Issue of Concern	Potential Risks (Short-, Medium-, and Long-Term)		Risk Assessment of Impacts on the Company	Opportunity Identification	Response Measures
		Short Term	Medium to Long Term			
		compounds (VOCs) generated during production processes	3. In response to global climate change, stable water supply has become a challenge faced by countries worldwide.		efficiency and performance.	seismic-resilience rating. It is equipped with total heat exchangers and CO2-based outdoor-air volume control systems. The basement includes rainwater and condensate recovery and storage systems for landscape irrigation, conserving water resources, reducing environmental impacts, and improving energy efficiency. 3. In response to geopolitical conflicts, tariff and trade barriers, rising metal raw-material prices, and other factors in 2025, Edison focused on product development and stable cost control and did not make substantial expenditures on carbon-reduction and energy-saving equipment. The Company plans to progressively replace aging machinery in 2026 to reduce carbon emissions. 4. In 2025, Edison headquarters made new investments in green transportation equipment: 4-1 One hybrid vehicle was leased/purchased. Compared with the gasoline version of the same model, it saves 276 liters of fuel annually, equivalent to reducing carbon emissions by

Risk Category	Climate Change Issue of Concern	Potential Risks (Short-, Medium-, and Long-Term)		Risk Assessment of Impacts on the Company	Opportunity Identification	Response Measures
		Short Term	Medium to Long Term			
						0.80592 metric tons. 4-2 One plug-in hybrid vehicle was leased/purchased. Compared with a conventional hybrid version of the same model, it saves 766 liters of fuel annually, equivalent to reducing carbon emissions by 2.23672 metric tons.
	Low-Carbon Products and Services	In response to the Paris Agreement, countries worldwide are actively reducing greenhouse gas emissions, developing and applying low-carbon products, and accelerating diversified product development.	Carbon fees (including Taiwan's carbon fee), the EU Carbon Border Adjustment Mechanism (CBAM), emissions trading, and carbon-tariff regulations require enterprises to establish carbon-reduction targets and trading mechanisms, increasing corporate carbon-emission costs.	Increased costs and expenses.	1. As ESG-related regulations and net-zero initiatives advance, industries are progressively replacing conventional products with low-carbon, energy-saving, and intelligent LED products, creating substantial business opportunities. 2. Support multiple low-carbon and environmentally friendly industries such as electric vehicles, bicycles, and street lighting. Edison has accumulated experience in numerous projects and provides customers with energy-saving products. 3. Joined the MIH Consortium in 2021. 4. LEDs are energy-saving, low-carbon green products whose applications are accelerating in	1. Since 2025, Edison has progressively launched and implemented information-based smart factory systems. 2. R&D of low-carbon products: eight luminaires obtained Taiwan Energy Labels in 2025, with certain panel lights also obtaining Green Mark certification; finished luminaires obtained the EU New ErP Energy Label under EU ErP Energy Label Regulation (EU) 2019/2015: 10 street-light models and two light-strip series; a total of 10 customized AC and DC energy-efficient modules met the rating requirements under EU ErP Energy Label Regulation (EU) 2019/2015, providing customers with a broader range of high-quality green products. 3. In 2025, various visible- and invisible-light LED components, modules, and finished products

Risk Category	Climate Change Issue of Concern	Potential Risks (Short-, Medium-, and Long-Term)		Risk Assessment of Impacts on the Company	Opportunity Identification	Response Measures
		Short Term	Medium to Long Term			
					energy-efficient lighting, intelligent AI applications, and healthcare industries.	with low energy consumption and high luminous efficacy were designed and developed.
	Purchase renewable-energy (green-energy) equipment	1. Reduce electricity expenses 2. Stabilize electricity supply sources	Yangzhou Edison: rooftop distributed photovoltaic generation equipment has been installed at the plant. The contract term with the vendor is long (20 years), creating relatively high uncertainty.	Capital expenditure for purchasing and replacing green-energy equipment	1. Reduce electricity expenses and carbon emissions 2. Install solar power generation equipment for self-use at the factory, with surplus electricity available for sale to the grid.	In 2023, Yangzhou Edison cooperated with a local vendor to install rooftop solar photovoltaic power-generation equipment on the roofs of Yangzhou Edison and Yangzhou Edison-Litek. Renewable energy accounted for 8.40% of total energy use in 2025, and the Company continues to increase the renewable-energy share.

6.3 Energy and Emissions Management

6.3.1 Energy Management

Energy Management Policy

Edison inventories the types and quantities of energy used within its organizational boundary once a year, establishes or adjusts targets for significant energy use, proposes improvement plans, implements energy-saving actions, and tracks benefits.

Energy used at major operating sites mainly includes liquefied petroleum gas, electricity, diesel, and gasoline. To improve energy efficiency, Edison has established the following specific energy policies:

1. Promote renewable energy use: install solar photovoltaic panels at Group-owned facilities suitable for solar installation.
2. Promote greenhouse gas inventories: schedule greenhouse gas inventories and verification by region.
3. Establish annual energy-saving and carbon-reduction targets and promote related actions.
4. Promote green manufacturing (low-carbon processes).
5. Promote Taiwan-produced and sold luminaires to obtain environmental and energy labels or other regional energy-efficiency labels.

Energy Management Performance

1. Promotion of Renewable Energy Use:

As of the end of 2025, solar photovoltaic panels had been installed at Yangzhou Edison and Yangzhou Edison-Litek, with generated electricity primarily used on-site. Other operating locations did not yet use renewable energy. Based on statistical results, renewable energy (solar) accounted for 8.43% of Edison's total energy use in 2024 and 8.40% in 2025, both exceeding the target of 2%.

Category	Item	2024 Consumption (GJ)	2025 Consumption (GJ)
Indirect Energy (A)	Electricity use	39,934.6776	42,236.9964
Direct Energy (B)	Diesel use	70.3677	38.8684
	Gasoline use	1,551.6175	1,361.3581
	Liquefied petroleum gas use	22.9136	20.9000
Total Non-Renewable Energy Consumption (C)	(A)+(B)	41,579.5765	43,658.1229
Renewable Energy (D)	Solar energy	3,825.5760	4,001.3568
Total Energy (E)	(C)+(D)	45,405.1525	47,659.4797
Renewable Energy Percentage (F)	Renewable energy share (D/E)	8.43%	8.40%

*Unit: GJ (gigajoules)

*Unit conversion: calorific-value conversion refers to the values published in the Bureau of Energy's "2020 Energy Statistics Handbook - Unit Calorific Values of Energy Products." Gasoline: 0.033 GJ/liter; diesel: 0.035 GJ/liter; electricity: 0.0036 GJ/kWh.

*1 kWh = 3.6 MJ = 0.0036 GJ.

2. Promote greenhouse gas inventories:

Schedule greenhouse gas inventories and verification by region.

(1) Taiwan sites (Edison Opto and Edison-Litek Opto): ISO 14064-1 guidance was introduced in 2023. The 2024 internal inventory data completed first-time third-party verification in 2025, and the 2025 internal inventory data completed verification before July 2026.

(2) China sites (Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek): ISO 14064-1 guidance was introduced in 2024, and the 2025 internal inventory data completed first-time third-party verification before July 2026.

3. Annual energy-saving and carbon-reduction targets and actions:

(1) Amid geopolitical uncertainty in 2025, Edison invested in selected green manufacturing projects (see Section 5.1.2 Green Manufacturing), reducing CO2 emissions by approximately 703.94 metric tons. Although the annual target of reducing CO2 emissions by 200 metric tons through energy-saving projects was achieved, total 2025 Scope 1 and Scope 2 greenhouse gas emissions were 6,377.0488 metric tons CO2e, an increase of approximately 378 metric tons CO2e, or approximately 6.30%, from 5,998.8409 metric tons CO2e in 2024. This was because the Group was in a stage of gradual capacity expansion, and higher in-house production capacity increased carbon emissions. Going forward, the Group will introduce smart and automated factories year by year and progressively purchase more advanced equipment, enabling replacement of aging machinery and gradual reduction of carbon emissions.

4. Energy-efficiency product certifications:

Edison has obtained Taiwan Energy Labels for luminaires and obtained or met the EU New ErP Energy Label requirements under EU ErP Energy Label Regulation (EU) 2019/2015 for finished luminaires, light strips, and modules. In 2025, revenue from products that obtained or met relevant energy-efficiency labels accounted for 5.46% of revenue, exceeding the target of 3%. Edison will continue to obtain certifications in additional regions and promote sales, demonstrating concrete energy-saving and carbon-reduction actions.

6.3.2 Greenhouse Gas Emissions Management

As the challenges of global climate change intensify, greenhouse gas emissions management has become an important issue for sustainable business operations. Failure to effectively control greenhouse gas emissions may increase climate-related costs such as carbon fees and carbon taxes and may also affect customers' requirements for low-carbon supply chains, creating risks to operations and achievement of carbon-reduction targets.

Edison's main sources of greenhouse gas emissions are gasoline, diesel, natural gas, and purchased electricity used in the operation of its production sites. To understand current emissions and strengthen carbon management capabilities, the Company conducts greenhouse gas inventories in accordance with ISO 14064-1 and continuously promotes related reduction measures to reduce environmental impacts from operations.

Edison compiles greenhouse gas emissions using the operational control approach. All greenhouse gases inventoried for companies over which Edison has substantive control are included in the statistics.

Since 2023, Edison has progressively aligned with international sustainability disclosure trends by implementing greenhouse gas inventories and disclosing emissions information. In 2024, the Group's two companies located in Taipei completed ISO 14064-1 greenhouse gas inventories and first-time third-party verification. The remaining three major operating subsidiaries completed inventories and first-time verification before July 2026.

Greenhouse Gas Emissions Statistics

Edison's greenhouse gas inventory, in accordance with the Kyoto Protocol and ISO 14064-1, covers seven major greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3). Inventory data for the past three years are summarized below:

Lighting Business:

Item	Year	2023	2024	2025
Total Emissions	Scope 1 (A)	115.8144	302.8436	288.6019
	Scope 2 (B)	1,288.1737	4,452.8266	4809.4742
	Subtotal = (A)+(B)	1,403.9880	4,755.6702	5,098.0760
	Scope 3 (excluded from emission-intensity calculation)	683.2203	1,298.4218	1,382.4981
Greenhouse Gas Emission Intensity ((A+B) / NT$ million revenue)		0.9480	2.8805	3.6029
Change in Greenhouse Gas Emission Intensity (%)		N/A	N/A	Base year (Increase of +25.08% from the previous year)

*Data coverage is described below:

(1) 2023 statistics cover Edison headquarters only.

(2) 2024-2025 statistics cover all sites (Edison headquarters / Dongguan Edison / Yangzhou Edison).

(3) Greenhouse gas GWP (Global Warming Potential) values are based on the IPCC 2021 Sixth Assessment Report.

(4) Scope 3 mainly includes Cat. 3.1 raw-material transportation, Cat. 3.2 product transportation, Cat. 3.5 business travel, Cat. 4.1 purchased goods, and Cat. 4.3 waste treatment.

(5) Sources of greenhouse gas inventory emission factors are as follows:

Category	Item	Taiwan Sites	Mainland China Sites
Scope 1	Gasoline combustion	Ministry of Environment Greenhouse Gas Emission Factor Management Table 6.0.4	IPCC 2006 data and GB/T 2589-2020 General Principles for Calculation of Comprehensive Energy Consumption - Mainland China calorific values
	Refrigerant fugitive emissions	Ministry of Environment Greenhouse Gas Emission Factor Management Table 6.0.4	Reference to IPCC 2006 Vol. 3, Ch. 7, Table 7.9 average leakage-rate estimates for chiller emission factors
	Process fugitive emissions	Coefficient derived from mass balance	SDS average CO2 content of 2.5%
Scope 2	Purchased electricity	Electricity emission factor announced for the grid serving the plant location	Electricity emission factor announced for the grid serving the plant location
Scope 3	Raw material / product transportation	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Business transportation - air travel	ICAO Carbon Emissions Calculator directly calculates CO2 weight	ICAO Carbon Emissions Calculator directly calculates CO2 weight
	Business transportation - high-speed rail	High Speed Rail carbon-footprint website directly calculates CO2 weight	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Business transportation - automobile	Product Carbon Footprint Information Platform	-
	Purchased energy	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Purchased goods - tap water	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Industrial waste	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database

Automotive Business:

Unit: metric tons CO_2e

Item	Year	2023	2024	2025
Greenhouse Gas - Total Emissions	Scope 1 (A)	35.5042	73.8622	67.0061
	Scope 2 (B)	226.6924	1,169.3085	1,211.9667
	Subtotal = (A)+(B)	262.1966	1,243.1707	1,278.9728
	Scope 3 (excluded from emission-intensity calculation)	60.1598	614.2333	485.7065
Greenhouse Gas Emission Intensity ((A+B) / NT$ million revenue)		0.5151	1.3691	1.4322
Change in Greenhouse Gas Emission Intensity (%)		N/A	N/A	Base year (Increase of +4.61% from the previous year)

*Data coverage is described below:

(1) 2023 statistics cover Edison-Litek Opto only.

(2) 2024-2025 statistics cover all sites (Edison-Litek Opto / Yangzhou Edison-Litek).

(3) Greenhouse gas GWP (Global Warming Potential) values are based on the IPCC 2021 Sixth Assessment Report.

(4) Scope 3 mainly includes Cat. 3.1 raw-material transportation, Cat. 3.2 product transportation, Cat. 3.5 business travel, Cat. 4.1 purchased goods, and Cat. 4.3 waste treatment.

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	Process fugitive emissions	Coefficient derived from mass balance	SDS average CO2 content of 2.5%
Scope 2	Purchased electricity	Electricity emission factor announced for the grid serving the plant location	Electricity emission factor announced for the grid serving the plant location
Scope 3	Raw material / product transportation	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Business transportation - air travel	ICAO Carbon Emissions Calculator directly calculates CO2 weight	ICAO Carbon Emissions Calculator directly calculates CO2 weight
	Business transportation - high-speed rail	High Speed Rail carbon-footprint website directly calculates CO2 weight	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Business transportation - automobile	Product Carbon Footprint Information Platform	-
	Purchased energy	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Purchased goods - tap water	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Industrial waste	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database

All Sites:

Item	Year	2023	2024	2025
Greenhouse Gas - Total Emissions	Scope 1 (A)	151.3186	376.7058	355.6080
	Scope 2 (B)	1,514.8660	5,622.1351	6,021.4409
	Subtotal = (A)+(B)	1,666.1846	5,998.8409	6,377.0488
	Scope 3 (excluded from emission-intensity calculation)	1,093	1,912.6551	1,868.2046
Greenhouse Gas Emission Intensity ((A+B) / NT$ million revenue)		1.2153	2.3422	2.7630
Change in Greenhouse Gas Emission Intensity (%)		N/A	N/A	Base year (Increase of +17.87% from the previous year)

*Data coverage is described below:

(1) 2023 statistics cover Edison headquarters and Edison-Litek Opto only.

(2) 2024-2025 statistics cover all sites (Edison headquarters / Edison-Litek Opto / Dongguan Edison / Yangzhou Edison / Yangzhou Edison-Litek).

(3) Greenhouse gas GWP (Global Warming Potential) values are based on the IPCC 2021 Sixth Assessment Report.

(4) Scope 3 mainly includes Cat. 3.1 raw-material transportation, Cat. 3.2 product transportation, Cat. 3.5 business travel, Cat. 4.1 purchased goods, and Cat. 4.3 waste treatment.

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	Process fugitive emissions	Coefficient derived from mass balance	SDS average CO2 content of 2.5%
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	Business transportation - air travel	ICAO Carbon Emissions Calculator directly calculates CO2 weight	ICAO Carbon Emissions Calculator directly calculates CO2 weight
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	Business transportation - automobile	Product Carbon Footprint Information Platform	-
	Purchased energy	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Purchased goods - tap water	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database
	Industrial waste	Product Carbon Footprint Information Platform	China Product Life Cycle Greenhouse Gas Emission Factor Database

Detailed Scope 3 Emissions:

Unit: metric tons CO_2e

Category	Emission Source	2024	2025
3.1	Raw-material transportation	30.9684	231.9481
3.2	Product transportation	861.7577	768.7562
3.5	Business travel	85.9170	87.9923
4.1	Purchased goods	825.9790	673.2579
4.3	Waste treatment	108.0330	106.2502
Subtotal		**1,912.6551**	**1868.2046**

Quantitative Greenhouse Gas Reduction Management Targets:

1. Greenhouse gas reduction: 2024 was originally the base year; however, since 2025 was the first year of verification for the China sites, 2025 has been adopted as the revised base year.
2. Reduce Scope 1 + Scope 2 greenhouse gas emissions by 25% by 2030.
3. Reduce Scope 1 + Scope 2 greenhouse gas emissions by 35% by 2040.
4. Annual CO2 emission-intensity target: 2% reduction from the base year.

Measures to Achieve Targets:

1. Through green procurement, purchase infrastructure and equipment carrying energy-efficiency labels.
2. Replace equipment and refrigeration/air-conditioning systems with Grade 1 energy-efficient models.
3. Implement facility and equipment energy-saving projects.
4. Install solar power for self-use and purchase renewable-energy certificates.

Implementation Status of Greenhouse Gas Reduction Targets:

In response to the increasingly serious problem of global warming caused by climate change, Edison began greenhouse gas monitoring and inventories in 2023.

Actual emissions performance over the past two years is as follows:

1. Considering sustainability planning, although Edison headquarters' paid-in capital has not yet reached NT$2 billion, ISO 14064-1 guidance was introduced in 2023. Self-inventories covering Scope 1, Scope 2, and Scope 3 were conducted for all Edison Group sites. In 2024 and 2025, more than 90% of major greenhouse gas emissions came from Scope 2 (purchased electricity), while Scope 1 emissions mainly came from fuel used by mobile sources.
2. Total Scope 1 and Scope 2 greenhouse gas emissions in 2025 were 6,377.0488 metric tons CO2e, an increase of 378.2079 metric tons CO2e, or approximately 6.30%, from 5,998.8409 metric tons CO2e in 2024. Greenhouse gas emission intensity was 2.7630 metric tons CO2e per NT$ million of revenue in 2025, an increase of 17.87% from 2.3422 metric tons CO2e per NT$ million of revenue in 2024. The annual greenhouse gas reduction target was not achieved.
3. The increase was mainly because the Group is in a stage of gradual capacity expansion. Increased in-house production capacity led to higher carbon emissions. Going forward, the Group will introduce smart and automated factories year by year and progressively purchase more advanced equipment, enabling replacement of aging machinery and gradual reduction of carbon emissions.
4. At Edison headquarters (Taipei Plant) and Edison-Litek Opto (Taipei Plant), You-Da Technical Consultants Co., Ltd. is commissioned annually to monitor carbon dioxide, organic compounds, and noise exposure in production-line and office work environments and issue work-environment monitoring reports.
5. Description of Greenhouse Gas Inventory Assurance for the Most Recent Two Years:

ISO 14064-1 guidance began in 2023. Inventory and verification progress for each Group company is as follows:

Group Company	Scope	2023	2024	2025
Edison Opto	Standalone company	Self-inventory completed	First verification completed in August 2025: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Reasonable assurance Scope 3: Limited assurance	Verification completed in June 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Reasonable assurance Scope 3: Limited assurance
Edison-Litek Opto	Subsidiary	Self-inventory completed	First verification completed in August 2025: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Reasonable assurance Scope 3: Limited assurance	Verification completed in July 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Reasonable assurance Scope 3: Limited assurance
Dongguan Edison	Subsidiary	N/A	Self-inventory completed	First verification completed in July 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Limited assurance Scope 3: Limited assurance
Yangzhou Edison	Subsidiary	N/A	Self-inventory completed	First verification completed in July 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Limited assurance Scope 3: Limited assurance
Yangzhou Edison-Litek	Subsidiary	N/A	Self-inventory completed	First verification completed in July 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Limited assurance Scope 3: Limited assurance

Note: Scope 3 mainly includes Cat. 3.1 raw-material transportation, Cat. 3.2 product transportation, Cat. 3.5 business travel, Cat. 4.1 purchased goods, and Cat. 4.3 waste treatment.

Implementation of Internal Carbon Pricing:

To enhance the Company's sustainability governance capabilities, improve the forward-looking quality of investment and operating decisions, and prepare for future carbon fees, carbon taxes, and international supply-chain carbon-reduction requirements, Edison headquarters (the parent company) submitted an internal carbon pricing system to the Sustainability Development Committee for review on December 22, 2025, and obtained Board approval on December 23, 2025. The system adopts the shadow-price method as a reference for subsequent decisions and is expected to be extended to other Group subsidiaries in 2026. The parent company's internal carbon price references the EU CBAM carbon price as the pricing basis. Although the price fluctuates, it generally ranges from €70 to €90 per metric ton of CO2 (approximately NT$2,400-3,600 per metric ton of CO2); therefore, a provisional internal price of €80 per metric ton of CO2 (NT$3,000 per metric ton of CO2) has been set. Based on the user-pays principle, internal carbon charges are calculated in management reports and allocated to the costs and expenses of each profit center. Because the parent company not only conducts external operations but also directs and coordinates global operations, the portion of calculated carbon charges attributable to subsidiaries will be reflected through shadow charges to those subsidiaries. Through internal carbon pricing, the parent company actively encourages each profit center to reduce carbon emissions.

6.3.3 Water Resources Management

Water Consumption Statistics

Lighting Business:

Item / Year	2023	2024	2025
Water Consumption (thousand cubic meters; ML million liters)	65.03	62.08	57.23
Water Consumption Intensity (thousand m^3 / NT$ million of revenue)	0.0439	0.0376	0.0404
Change in Unit Product Water Consumption Intensity (%)	*N/A	*N/A	+7.56%

*Data coverage is described below:

(1) 2023 statistics cover Edison headquarters only.

(2) 2024-2025 statistics cover all sites (Edison headquarters / Dongguan Edison / Yangzhou Edison).

(3) 2024 was originally the base year; however, since 2025 was the first year of verification for the China sites, 2025 has been adopted as the revised base year.

Automotive Business

Item / Year	2023	2024	2025
Water Consumption (thousand cubic meters; ML million liters)	8.31	11.49	12.34
Water Consumption Intensity (thousand m^3 / NT$ million of revenue)	0.0163	0.0127	0.0138
Change in Unit Product Water Consumption Intensity (%)	*N/A	*N/A	+9.23%

*Data coverage is described below:

(1) 2023 statistics cover Edison-Litek Opto only.

(2) 2024-2025 statistics cover all sites (Edison-Litek Opto / Yangzhou Edison-Litek).

(3) 2024 was originally the base year; however, since 2025 was the first year of verification for the China sites, 2025 has been adopted as the revised base year.

Group-Wide

Item / Year	2023	2024	2025
Water Consumption (thousand cubic meters; ML million liters)	73.34	73.57	69.57
Water Consumption Intensity (thousand m^3 / NT$ million of revenue)	0.0369	0.0287	0.0301
Change in Unit Product Water Consumption Intensity (%)	*N/A	*N/A	+4.85%

*Data coverage is described below:

(1) 2023 statistics cover Edison headquarters and Edison-Litek Opto only.

(2) 2024-2025 statistics cover all sites (Edison headquarters, Edison-Litek Opto, Dongguan Edison, Yangzhou Edison, Yangzhou Edison-Litek).

(3) 2024 was originally the base year; however, since 2025 was the first year of verification for the China sites, 2025 has been adopted as the revised base year.

Quantitative Water Resource Reduction Management Target

2024 was originally the base year; however, since 2025 was the first year of verification for the China sites, 2025 has been adopted as the revised base year.

Reduce water-consumption intensity by 1.5% annually compared with the base year, taking concrete action alongside global enterprises to address the challenges of climate change.

Measures to Achieve the Target

Implement internal water-conservation measures, including sensor-operated faucets or water-saving faucets with reduced flow rates.

Implementation Status of Water Resource Reduction Target

1. Water-consumption intensity across all Edison sites increased by 4.85% in 2025 compared with 2024, and therefore did not meet the annual 1.5% reduction target.

2. Edison's LED production processes do not require process water. Water use is limited to office and daily-life needs of employees. As production lines expanded, employee water use increased. The Company continues internal awareness campaigns to promote water conservation.

6.3.4 Waste, Air Emissions, and Wastewater Management

Edison attaches importance to the environmental impacts of its operations. Waste, air emissions, and wastewater generated from production and daily operations are managed in accordance with applicable environmental protection regulations and internal management procedures to reduce environmental impacts.

For waste management, the Company classifies, collects, stores, and treats waste according to its characteristics and implements separate management of general and hazardous waste. Waste electronic components, waste plastics, waste metals, waste paper, and other recyclable resources generated during production are recycled or disposed of by qualified contractors approved by competent authorities; general domestic waste is collected and transported in accordance with local regulations. Hazardous waste is centrally collected and managed in designated areas and properly treated by legally qualified professional organizations.

In addition, through routine operational management, equipment maintenance, and necessary pollution-control measures, the Company continues to strengthen the management of air emissions and wastewater to ensure that all discharges comply with regulatory requirements and to continuously advance toward pollution prevention, resource circulation, and environmental protection objectives.

Waste Management

Edison classifies, stores, collects, and handles hazardous and non-hazardous waste generated at workshop sites. Waste including electronic components/accessories, waste plastics, scrap copper, and cardboard generated during production is handled by recycling contractors approved by competent authorities; domestic waste is uniformly handled by municipal sanitation services. Various hazardous wastes generated during production are entrusted to locally approved contractors for transportation off-site and harmless treatment to ensure lawful disposal. Hazardous waste is centrally collected and transported for treatment by hazardous-waste treatment organizations recognized by local environmental authorities.

Waste Statistics

- Quantitative waste-reduction management target: annual recycling and reuse rate to account for at least 30% of total waste by weight.
- Implementation status of waste-reduction target: the recycling and reuse rate across all Edison sites was 42.88% in 2025, achieving the target.

Unit: metric tons

Category	2023	2024	2025
Hazardous industrial waste	8.4471	18.4145	21.5334
Recyclable waste	8.2629	6.8071	8.2303
General industrial waste	181.4508	277.8210	297.5228
Packaging material reclaimed and reuse	0.0000	52.6523	60.4950
Subtotal (A)	**198.1608**	**355.6949**	**387.7815**
Recyclable waste recovered	74.6807	112.6681	105.7851
Internal reclaiming and reuse	0.0000	52.6523	60.4950
Total Reclaimed Weight (B)	**74.6807**	**165.3204**	**166.2801**
Waste Reclaimed and Reuse Rate (B/A)	**37.69%**	**46.48%**	**42.88%**
Waste Reclaiming and Reuse Target	N/A	30%	30%

Data boundary: Edison headquarters, Edison-Litek Opto, Dongguan Edison, Yangzhou Edison, Yangzhou Edison-Litek

Waste Control Measures

Edison is committed to reducing waste generation, encouraging recycling and reuse, and lowering environmental burdens.

1. Reclaim and reuse product packaging materials.
2. Progressively introduce information-based smart factories, actively transform toward smart manufacturing, promote online electronic forms and electronic approval systems, and reduce paper use. Edison headquarters began issuing electronic invoices in 2021 as part of the move toward paperless operations.
3. Reclaim used paper and use single-sided waste paper for printing drafts or internal documents. Promote multi-page reduced printing and double-sided copying for documents and reports.
4. The Company does not proactively provide disposable chopsticks or plastic spoons and has specially prepared reusable tableware sets for employees, encouraging practical energy-saving and carbon-reduction actions and reducing environmental pollution.
5. Implement air-conditioning temperature controls. Lighting equipment in offices and plants uses LED luminaires to effectively conserve energy.
6. All Company sites now entrust general industrial waste to professional environmental service companies for recycling and treatment and recycle resource-type waste, promoting resource reuse while preventing secondary pollution and resource waste.

Air Emissions Management

- ### Edison Opto (Taipei Plant) and Edison-Litek Opto:

Air emissions arise from volatile organic compounds (VOCs) generated when organic solvents such as acetone and isopropyl alcohol are used for wiping and cleaning during production. When quarterly emissions reach the threshold quantity (one metric ton), air-pollution fees must be declared and paid. A dedicated unit compiles organic-solvent usage each quarter, reports usage online, and pays applicable air-pollution emission fees.

- ### Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek:

Air emissions arise from VOCs generated during production. Gas-collection devices such as ducts and hoods are installed in the plants. Collected exhaust gas passes through adsorption equipment (filter cotton and two-stage activated carbon, replaced at least once a year) before being discharged through stacks, thereby reducing environmental pollution.

Wastewater Management

- ### Edison Opto (including headquarters and Taipei Plant) and Edison-Litek Opto:

LED production processes do not generate process wastewater. Wastewater consists only of sewage from employee offices and daily activities, which has a lower environmental impact than industrial wastewater. It is discharged through the building's professional wastewater treatment system, and water systems are inspected regularly to prevent potential leakage.

- ### Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek:

LED production processes do not generate process wastewater. Water is mainly used in employee dormitories, offices, and other areas. Domestic wastewater receives preliminary treatment through septic tanks installed at the plant before being discharged into the municipal sewer network and sent to wastewater treatment plants for treatment and discharge.

Historical Wastewater Test Results:

All results were within regulatory standards.

Unit: mg/L

	Yangzhou Edison		Dongguan Edison			Yangzhou Edison-Litek	
	Total Suspended Solids (STD: 400)	Chemical Oxygen Demand (STD: 500)	Total Suspended Solids (STD: 400)	Chemical Oxygen Demand (STD: 500)	Biochemical Oxygen Demand (STD: 300)	Total Suspended Solids (STD: 400)	Chemical Oxygen Demand (STD: 500)
2023	18	47	0	344	145	65	260
2024	38	112	30	174	70.8	0	0
2025	20	49	50	157	71.4	18	29

Note: Wastewater testing is not required for Edison headquarters or Edison-Litek Opto.

STD indicates the regulatory standard value.

6.3.5 Noise Management

Noise Control Policy

Prevent and control workplace noise hazards, protect workers' hearing health, and comply with regulatory requirements.

Scope of Implementation:

Because general office workplaces are not noise-controlled environments, controls primarily apply to production lines equipped with machinery, with Taiwan factories implemented first.

Noise Control Measures (in accordance with Taiwan regulations)

1. When sound generated by machinery and equipment in a workplace exceeds 90 dB, the employer shall implement engineering controls and reduce workers' noise exposure time.
2. Machinery generating intense noise, such as drive motors, ball mills, and pneumatic drills, shall be properly isolated and, in principle, separated from general workplaces.
3. Machinery generating strong vibration and noise shall use silencers, enclosures, vibration isolation, damping buffers, inertia blocks, sound-absorbing materials, or other measures to reduce noise generation.
4. Workplaces with noise exceeding 90 dB shall display and announce noise-hazard prevention information so workers are fully informed.
5. When an employee's eight-hour time-weighted average sound pressure level exceeds 85 dB(A), the employer shall require effective hearing protection such as earplugs or earmuffs.

Noise Testing

1. Testing frequency: Edison headquarters and Edison-Litek Opto conduct regular workplace noise testing once every six months.
2. Historical test results are as follows: all were below the regulatory standard limits.

Unit: decibels (dBA)

Noise Exposure			
Year	2023	2024	2025
First-half test result	45.78	47.61	43.72
Second-half test result	54.71	49.64	45.70

Data coverage: Edison Opto (Taipei Plant - 5F production line)

Unit: decibels (dBA)

Noise Exposure			
Year	2023	2024	2025
First-half test result (4F)	68.2	77.87	79.98
First-half test result (9F)	68.13	61.46	45.65
Second-half test result (4F)	61.24	73.59	77.71

Second-half test result (9F)	76.56	72.02	51.51

Data coverage: Edison-Litek Opto (Taipei Plant - 4F & 9F production lines)

7

Social Inclusion

7.1 Human Capital Development

7.2 Talent Attraction and Retention

- 7.2.1 Compensation Policy
- 7.2.2 Employee Benefits
- 7.2.3 Retirement System and Implementation
- 7.2.4 Diversity and Inclusion
- 7.2.5 Training and Development

7.3 Human Rights Management

- 7.3.1 Policies and Commitments
- 7.3.2 Human Rights Due Diligence

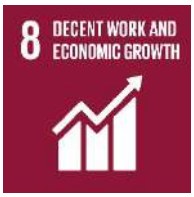
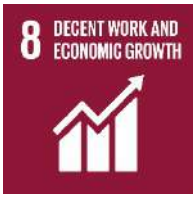
7.4 Social and Community Care

7.5 Employee Care and Occupational Safety

- 7.5.1 Building a Healthy Workplace
- 7.5.2 Occupational Safety and Health
- 7.5.3 Labor-Management Communication

VII. Social Inclusion

Sustainability Performance

SDGs	Policy Details	Company Targets	Performance
	5.1 Eliminate all forms of discrimination against women 8.7 Prohibit child labor and eliminate forced labor 10.2 Promote social, economic, and political inclusion 10.4 Adopt appropriate policies to achieve greater equality	No human rights violations Conduct human rights training annually Female employees account for more than 45% of all employees Anonymous grievance channels are established at all operating locations 0 labor-management dispute cases during the year	0 recorded violations of human rights policies during the year Total training hours for human rights-related courses during the year: 736.5 hours Female employees accounted for 52.54% of all employees No discrimination or unfair-treatment complaints were received in 2025 No labor-management disputes occurred in 2025
	4.3 Ensure equal access to education for men and women 4.7 Ensure all learners acquire necessary knowledge and skills 10.3 Ensure equal opportunity and reduce inequalities	Average training hours for both male and female employees across the Group: at least 12 hours Average training hours across the Group: 15 hours for indirect personnel and 5 hours for direct personnel	Average training hours in the Group were 15.35 hours for male employees and 13.25 hours for female employees. Average training hours in the Group were 18.20 hours for indirect personnel and 8.07 hours for direct personnel.
	3.7 Integrate healthcare into operational planning 3.8 Access quality essential healthcare services 8.8 Protect labor rights and promote a safe working environment	Regular employee health examinations are conducted at all operating locations. No major occupational injuries or occupational diseases at any operating location. Regular labor-management meetings are held.	Annual employee health examinations were completed as planned. No serious occupational injury incidents or occupational diseases occurred at any operating location. Taiwan headquarters provides on-site healthcare professional services. A total of eight labor-management meetings were held at Taiwan headquarters during the year.

	1.3 Implement social protection systems and measures for people at the bottom of the income distribution 1.4 Ensure that all men and women, particularly the poor and vulnerable, have equal rights to and access to economic resources.	All operating locations actively participate in public-welfare activities.	Implemented the "Bringing Edison to the Neighborhood, Lighting the Future Together" initiative, helping the Kinmen Family Support Center and Shanbei Village, Yuetang Town, Yizheng City, Jiangsu Province replace a total of 230 luminaires. Completed three blood-donation events, collecting a total of 44,550 cc of blood. Completed two charity-sale events, raising a total of NT$43,100. Completed one fundraising event, raising a total of RMB 3,500. Completed two second-hand donation drives, collecting 140 kg of used clothing and 10 boxes of children's toys.

Edison values employees' labor and human rights and is committed to creating a happy, safe, diverse, and inclusive workplace. We provide friendly and equal employment opportunities, implement gender equality policies, foster a respectful and inclusive corporate culture, and offer market-competitive compensation and benefits to strengthen employees' sense of belonging and commitment and support steady corporate growth.

The Company has comprehensive training and career-development systems. Through regular training, job-rotation programs, and leadership development, we strengthen employees' professional competencies and overall workplace competitiveness. In occupational safety and health, we have introduced OSH management mechanisms, including on-site health services and standard operating procedures for safe production, to protect employees' physical and mental health and workplace safety.

In addition, with "promoting social inclusion" as a core objective, Edison has long invested in public-welfare and charitable activities, supported disadvantaged groups, and actively participated in local community development. Through diverse social participation and resource investment, we work with all sectors of society to build a more inclusive and sustainable future, fulfill corporate social responsibility, and demonstrate concrete commitment to the United Nations Sustainable Development Goals (SDGs).

7.1 Human Capital Development

Long-term stable business operations depend on a team of professional, committed, and highly engaged talent. Edison regards human capital as an important foundation of sustainable development and is committed to creating a workplace that respects diversity, values communication, supports growth, and prioritizes safety.

Edison focuses on three core dimensions - a people-centered organizational culture, sustainable talent development, and employee physical and mental health and safety. Through institutionalized management and continuous improvement mechanisms, the Company enhances employee satisfaction, professional capabilities, and organizational cohesion as key drivers of sustainable operations.

I. People-Centered Organizational Culture

Vision and Philosophy: Edison is committed to fostering an open, respectful, and mutually trusting work environment. Through institutionalized communication and cultural participation mechanisms, the Company builds an organizational culture founded on strong collaboration and trust.

1. Promote a Diverse and Inclusive Workplace

Diversity: Build teams with diverse backgrounds and professional expertise through multiple recruitment channels, such as public recruitment platforms, campus partnerships, and professional referrals.

Equity: Follow the Company's human rights policy and fair employment principles to ensure that no unequal treatment arises from differences in gender, age, religion, nationality, or other status.

Inclusion: Incorporate respect and inclusion into the Company's core values and continuously communicate and implement them through management meetings and training.

2. Employee Care and Work-Life Balance

In accordance with applicable regulations and Company policies at each operating location, provide benefits such as employee insurance, marriage/funeral/childbirth subsidies, holiday bonuses, children's education assistance, long-service awards, and accommodation or transportation subsidies.

Plan annual employee activities, such as family days, health-promotion activities, holiday gatherings, or employee trips, to promote interaction and organizational cohesion.

Support employees in forming diverse clubs and provide appropriate resource subsidies to encourage healthy and balanced lifestyles.

3. Employee Communication and Participation Mechanisms

Conduct regular employee satisfaction surveys, with specific response-rate and satisfaction targets of 75%, as an important basis for system optimization and benefit planning.

Establish appropriate employee communication and feedback channels in accordance with relevant laws and regulations in each operating region to ensure that employee opinions can be fully expressed and addressed.

Periodically promote cross-department collaboration activities and management-care mechanisms to improve internal communication and mutual trust.

4. Social Participation and Shared Sustainable Prosperity

Continue to promote employee participation in public-welfare programs, encouraging employees to engage in social-care activities and fostering a culture of shared prosperity between the Company and society.

Promote talent development and deepen the Company's positive impact on local communities through industry-academia cooperation and educational support programs.

II. Promoting Sustainable Talent Development

Vision and Philosophy: Edison values continuous learning and professional growth. Through comprehensive training systems and career-development mechanisms, the Company invests in talent development over the long term to enhance overall organizational competitiveness.

1. Build an Institutionalized Training System

New employees receive pre-employment or early-stage onboarding training covering corporate culture, policies and procedures, occupational safety and health, and other topics to help them integrate quickly into the work environment.

Plan professional courses according to department and job characteristics and provide necessary skills training and capability-development programs.

Provide mandatory training for managers, including leadership, performance management, communication, and feedback, to improve management effectiveness and organizational quality.

2. Training Hours and Management Mechanisms

Set annual training targets: average training hours of at least 12 hours for both male and female employees across the Group, 15 hours for indirect personnel, and 5 hours for direct personnel, to ensure continued enhancement of individual professional capabilities and organizational development needs.

3. Training Effectiveness and Learning Feedback

Conduct regular course-satisfaction surveys and set response-rate and satisfaction targets of 80% as a reference for subsequent course planning and optimization.

Managers periodically review employees' learning outcomes and help apply training content to job performance.

Promote digital learning tools, training databases, and video courses to improve learning flexibility and accessibility.

4. Talent Retention and Career Development

Link individual performance with organizational results and provide diverse reward and incentive measures to recognize employee contributions.

For critical positions and high-potential talent, encourage participation in projects or cross-department assignments to broaden career development.

Regularly analyze reasons for employee turnover as a reference for workforce stability management and system improvements.

III. Employee Physical and Mental Health and Safety

Vision and Philosophy: Through sound occupational safety and health management and health-promotion systems, Edison ensures that employees can work in a safe and secure environment, reduces operational risks, and supports long-term corporate development.

1. Friendly and Respectful Workplace

Comply with applicable laws and internal Company rules and implement gender equality, anti-bullying, and prevention measures against unlawful workplace conduct.

Provide employee-friendly support measures based on actual needs and applicable regulations at each operating location.

Promote a healthy workplace culture, encouraging a smoke-free and mutually respectful work environment.

2. Health Management and Environmental Measures

Promote environmental management, energy conservation, and carbon-reduction measures in alignment with the Company's overall sustainability direction.

Regularly provide employee health examinations and related health services, such as on-site services and health seminars, to help employees understand and manage their physical and mental condition.

3. Occupational Safety and Health Management

Establish occupational safety and health management systems in accordance with applicable regulations and implement risk identification, prevention, and improvement mechanisms.

Regularly conduct workplace safety inspections, training, and high-risk operation drills to strengthen employee safety awareness.

Set management objectives to reduce accident risks and continuously improve the safety culture.

Edison regards human capital as an important cornerstone of sustainable operations. Through institutionalized management, transparent communication, and interactive improvement, the Company strengthens human-capital governance mechanisms and integrates ESG sustainability goals to promote mutual growth of employees and the enterprise toward long-term, stable sustainable development.

7.2 Talent Attraction and Retention

Management Approach for Material Topics

Material Topic	Talent Sustainability
Impact Management Description	Talent sustainability is an important foundation for stable operations and enhanced competitiveness. Only by continuously attracting, developing, and retaining talent can the Company support operations and long-term development. However, talent loss, difficulty filling key vacancies, or widening skill gaps may affect knowledge transfer and operating efficiency. These are potential negative impacts and challenges faced by many industries. In 2025, the Company continued to promote various training programs (covering different levels and job categories), career-development planning, employee-care initiatives, and diversity and equality measures, while continuously strengthening talent-development mechanisms to stabilize the workforce.
Policy	Provide competitive compensation and benefits and comprehensive on-the-job training programs. Establish smooth labor-management communication mechanisms and foster positive workplace interaction.
Targets	0 labor-management dispute cases during the year. Average training hours of at least 12 hours for both male and female employees across the Group, 15 hours for indirect personnel, and 5 hours for direct personnel.
Responsible Department / Grievance Mechanism	Contact: HR under the Sustainability Development Working Group - Social Care Team Email: Edison-hr@edison-opto.com.tw
Actions Taken	Provide diverse development and career opportunities to enhance employee professional capabilities and promote personal growth. Promote diversity policies, respect different backgrounds and cultures, and create an inclusive work environment. Comply with labor laws, provide a safe and healthy work environment, and protect employee rights. Hold labor-management meetings regularly each year.
Target Achievement	0 labor-management dispute cases in 2025. Quarterly labor-management meetings held at Taiwan sites in 2025: 4 at Edison headquarters and 4 at Edison-Litek Opto. Quarterly labor safety committee meetings held at Mainland China sites in 2025: 4 at Dongguan Edison, 4 at Yangzhou Edison, and 4 at Yangzhou Edison-Litek. In 2025, average training hours were 15.35 hours for male employees and 13.25 hours for female employees across the Group, both above the target of 12 hours. In 2025, average training hours for indirect personnel across the Group were 18.20 hours, achieving the target of 15 hours. In 2025, average training hours for direct personnel across the Group were 8.07 hours, achieving the target of 5 hours.

7.2.1 Compensation Policy

Guided by principles of fairness, transparency, and market competitiveness, Edison has established a systematic and legally compliant compensation policy to attract, motivate, and retain outstanding talent and support long-term stable development. Edison's compensation system complies with labor laws and related regulations applicable at each operating location and is aligned with sound corporate governance principles.

I. Compensation Principles and System Design

Edison regularly references market salary levels, industry trends, and overall operating conditions to review and optimize its compensation structure, ensuring that compensation reasonably reflects employees' professional capabilities, job value, and performance contributions while also supporting the Company's sustainable operating needs.

Edison applies the principle of "equal pay for equal work" and does not provide unreasonable differences in treatment based on personal background or status. Using a total-compensation approach, the Company considers salaries, bonuses, benefits, and incentive measures together to establish a fair and competitive reward system.

II. Salary Review and Reward Mechanisms

Edison is committed to offering market-competitive compensation and periodically reviews its salary structure in accordance with legal requirements and operating results to maintain the attractiveness of the system. In addition to year-end bonuses that recognize employee contributions, Edison headquarters has established a comprehensive employee compensation system. For entry-level employees, the Articles of Incorporation clearly provide that if the Company records net profit after annual settlement, a specified portion of operating results shall be allocated to employee compensation in the form of shares or cash, and/or to salary adjustments or compensation for entry-level employees. The specific method is determined by the Board based on current operations, ensuring that employees share in corporate profitability.

In addition, to deepen sustainability governance, beginning in 2026 Edison formally incorporated ESG-related indicators into the individual performance evaluations of senior executives. Depending on the characteristics of each business group, concrete management targets and measurement priorities are established across environmental (E), social (S), and governance (G) dimensions. Linking sustainability performance closely with executive compensation puts stakeholder expectations and the core principles of sustainable business management into practice.

III. Benefit Protection and Long-Term Incentives

In accordance with applicable regulations at each operating location, Edison enrolls employees in relevant social insurance programs and provides necessary benefits to protect basic employee rights and ensure legal compliance. To attract and retain outstanding talent, the Company also offers diverse incentives and retention mechanisms, including:

Employee referral reward program: employees are encouraged to refer suitable candidates, and a referral bonus is provided after the referred employee has served for a specified period, recognizing employees' contributions to recruitment.

Long-service reward program: long-service bonuses are provided to employees with extended service to recognize their continued contribution and strengthen organizational stability.

R&D patent and design incentive program: rewards are provided for innovative R&D results, including patents obtained or awards won in international design competitions, supporting technological innovation and enhancing corporate competitiveness.

IV. Employee Shareholding and Shared Sustainable Prosperity

To strengthen organizational cohesion, reduce turnover, stabilize shareholding, and achieve shared prosperity between labor and management, Edison headquarters and Edison-Litek Opto introduced an employee stock ownership trust program in 2025. Through the trust, employees can build ownership gradually over the long term, helping strengthen identification with the Company's long-term development and reduce turnover among key talent, thereby improving workforce stability. As of December 31, 66.75% of eligible employees had joined the employee stock ownership association, indicating strong confidence in the Company's long-term prospects and willingness to hold Company shares over the long term.

The trust system also broadens employee compensation beyond salary by linking rewards to the Company's share price and operating results. This helps motivate efficiency and innovation while aligning employee interests with overall corporate performance. Employees may participate voluntarily in accordance with relevant rules and receive a Company contribution equal to 100% of their own contribution amount, becoming participants in the Company's development and sharing operating achievements. The arrangement also offers asset-protection and tax benefits and supports retirement planning, creating a win-win strategy for retention and motivation.

V. Continuous Review and Improvement

Edison regularly reviews and optimizes its compensation policy under the principles of "equal pay for equal work" and "performance orientation," ensuring market competitiveness while reducing internal pay disparities. Salary structures are objectively assessed based on employees' years of service, education and experience, professional capabilities, and job responsibilities, without differential treatment based on gender or other non-job-related factors. This implements pay equity and serves as an important foundation for human capital development and sustainable business operations.

7.2.2 Employee Benefits

To create a harmonious workplace, Edison headquarters and Edison-Litek Opto have established Employee Welfare Committees. The committees coordinate the planning and implementation of welfare programs, using diverse benefit systems to support employees' physical and mental health and quality of life.

Edison also values employee physical and mental health and job satisfaction. In addition to providing a comfortable office environment to reduce work-related stress, the Company regularly organizes recreational, travel, family-day, and other welfare activities to promote positive interaction among employees, strengthen employees' and family members' identification with and sense of belonging to the Company, and build a happy workplace (please refer to the "Employee Welfare Activity Highlights" records).

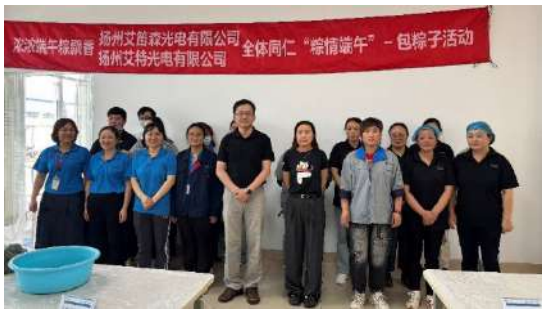
Benefits for Regular Employees	Headquarters Edison	Edison-Litek Opto	Dongguan Edison	Yangzhou Edison	Yangzhou Edison-Litek
Group accident insurance	√	√	√	√	√
Marriage / childbirth / funeral subsidies	√	√			
Preferential childcare fees for employees' children at contracted kindergartens	√	√			
Bonuses for three major festivals	√	√	√	√	√
Year-end bonus	√	√	√	√	√
Regular health examinations	√	√	√	√	√
Free coffee	√	√			
Birthday gift money	√	√	√	√	√
Hospitalization condolence payment	√	√			
Employee travel subsidy	√	√	√	√	√
Employee continuing-education scholarship	√	√			
Scholarships for employees' children	√	√			
Shopping discounts at contracted stores	√	√			
Year-end banquet / department gatherings	√	√	√	√	√
Club activities (gym, yoga club, etc.)	√	√	√	√	√
Festival activities (Dragon Boat Festival, Mid-Autumn Festival)	√	√	√	√	√
Team-building activities (competitions, new-employee gatherings)	√	√	√	√	√

Employee Welfare Activity Highlights

Year-End Banquet

Employee Travel

Festival Activities



Team-Building Activities

7.2.3 Retirement System and Implementation

To help ensure employees' financial security after retirement, Edison headquarters and Edison-Litek Opto have established employee pension systems in accordance with Taiwan's Labor Standards Act and Labor Pension Act. A Labor Pension Reserve Supervisory Committee is also in place to manage pension reserves and ensure stable pension contributions and payments for employees.

Pension payment standards are as follows:

1. For years of service covered by the Labor Standards Act, pension payments are calculated as follows: two base units are granted for each full year of service. For service exceeding 15 years, one base unit is granted for each additional full year, with a maximum total of 45 base units. Service of less than six months is counted as half a year; service of six months or more is counted as one year. Under the Labor Standards Act pension system, Edison headquarters and Edison-Litek Opto contributed 10% of the salaries of employees covered by the old pension system each month to pension reserves held at Bank of Taiwan. The special account balance is reviewed annually. Based on actuarial assessment, the old-system pension reserve account has reached the statutory requirement; beginning in 2021, applications have been submitted annually to and approved by the competent authority to temporarily suspend old-system pension reserve contributions in accordance with law.
2. Employees who elect to continue under the Labor Standards Act pension provisions pursuant to the Labor Pension Act, or who retain service years accrued before application of the Labor Pension Act, receive pensions in accordance with the preceding provision.
3. For employees covered by the Labor Standards Act pension provisions who are subject to mandatory retirement under Article 35, Paragraph 1, Subparagraph 2, an additional 20% is paid in accordance with the preceding provision if the employee has become physically or mentally disabled due to performance of job duties.
4. For employees covered by the Labor Pension Act, Edison headquarters and Edison-Litek Opto contribute 6% of monthly wages to each employee's individual labor pension account. Pension claims are handled in accordance with regulations of the competent authority.

The distribution of employees at Edison headquarters and Edison-Litek Opto covered by the Labor Standards Act and Labor Pension Act over the past two years is as follows (Note 1):

Distribution of Employees under the New (Old) Labor Pension Systems	2024	2025
Employees with service years under the old pension system as a percentage of total employees (%) (Note 2)	6.9%	7.1%
Employees covered by the new pension system as a percentage of total employees (%)	100%	100%
Number of retirement applicants	0	0

Note 1: Based on the number of regular employees at year-end.

Note 2: Includes foreign professionals.

7.2.4 Diversity and Inclusion

Edison provides employees with a safe and friendly work environment and follows its human rights policy and international human rights standards. Based on diverse and inclusive employment principles, the Company ensures that employees are not subjected to discrimination, harassment, or unfair treatment due to race, gender, religious belief, age, political orientation, or other status protected by applicable laws and regulations.

We embrace a global perspective, employ people from different countries, respect the cultural differences of colleagues of different nationalities, and provide equal career-development opportunities and a culturally inclusive environment. Through concrete actions, we reduce workplace barriers and ensure that colleagues from diverse backgrounds can work with peace of mind and fully apply their expertise.

As competition in the global LED industry intensifies, Edison believes that promoting DEI policies (Diversity, Equity, and Inclusion) is a key driver of continued corporate growth and innovation. We aim to create a diverse, inclusive, and equitable work environment that attracts and retains outstanding talent from different backgrounds.

Diversity		**Equity**		**Inclusion**	
Policy	Company Measures	Policy	Company Measures	Policy	Company Measures
Talent Diversity	Recruitment Strategy: Recruit talent through diverse channels spanning different backgrounds, nationalities, genders, and age groups to ensure diversity in team composition. Partners: Collaborate with diversity-focused talent training institutions and schools to expand recruitment sources.	Fair Compensation	Pay Transparency: Establish a transparent compensation system to ensure equal pay for equal work and reduce pay disparities. Performance-based Rewards: Provide a fair reward mechanism based on performance to motivate employees to reach their full potential.	Build an Inclusive Corporate Culture	Values Advocacy: Integrate diversity, equity, and inclusion into the Company's core values and embody them in daily operations. Leadership Support: Senior management actively promotes inclusive policies and leads by example.
Gender Equality	Gender Balance: Promote gender balance in technical and management positions and encourage women to participate in technology R&D. Parental-Friendly Policies: Provide supportive measures such as parental leave and flexible working hours to promote gender equality.	Fair Promotion Opportunities	Standardized Promotion: Establish clear and transparent promotion criteria to ensure that all employees have equal opportunities for advancement. Mentorship Program: Assign mentors to high-potential employees, providing guidance and support to foster career growth.	Employee Training and Development	Diversity Training: Provide diversity and inclusion-related training programs to enhance employees' awareness of inclusion and their skills. Career Development Plans: Formulate personalized career development plans to support the growth needs of employees from different backgrounds.
Age Diversity	Cross-Generational Collaboration: Establish cross-generational collaboration mechanisms that combine the experience of senior employees with the innovative thinking of younger employees. Lifelong Learning: Provide continuing education and training opportunities to support the career development of employees across different age groups.	Non-Discrimination Policy	Anti-Discrimination Training: Conduct anti-discrimination and anti-harassment training to enhance employees' understanding of diversity and inclusion. Grievance Mechanism: Establish anonymous and effective complaint channels to safeguard employee rights.	Supporting Employee Work-Life Balance	Flexible Working Hours: Provide flexible working hours and remote work options to meet employees' personal needs. Health and Welfare Benefits: Provide health and welfare programs that focus on employees' physical and mental well-being.

I. Employee Composition and Workforce Mobility Overview

Edison employees are primarily divided into two categories: direct and indirect personnel. Direct personnel have a higher proportion of women, while indirect personnel, who are more frequently engaged in R&D and sales functions, have a relatively higher proportion of men. Overall, the proportion of women continued to increase in 2025, demonstrating our commitment to gender equality and diversity and inclusion in recruitment and employment. In terms of age distribution, approximately 90.77% of direct and indirect personnel are under age 50, indicating that Edison's workforce is driven primarily by employees in their prime working years and that the organization has a stable career ladder and talent succession mechanism.

In 2024, a total of 10 employees with disabilities were hired in accordance with regulations, accounting for 1.42% of all employees. In 2025, eight employees with disabilities were hired in accordance with regulations, accounting for 1.12% of all employees. There were no major violations in either 2024 or 2025. Although regulations do not mandate a hiring ratio, Edison employed a total of 39 indigenous or ethnic minority employees in 2025, accounting for 5.45% of all employees. Their lawful employment rights and customs are respected, including equivalent leave entitlements in accordance with applicable regulations. There were no major violations in 2025.

Overall, Edison continues to advance a diverse, equitable, and inclusive workplace through institutionalized human resource management and data tracking, ensuring that employees from different backgrounds can fully leverage their expertise in a fair and development-oriented environment, thereby strengthening the foundation for sustainable organizational development.

Diversity Statistics / Year				2024		2025	
				Number	Percentage	Number	Percentage
Employees	Direct	Gender	Male	106	38.97%	106	37.99%
			Female	166	61.03%	173	62.01%
		Age	Under 30	50	18.38%	51	18.28%
			30 to under 50	193	70.96%	193	69.18%
			50 and above	29	10.66%	35	12.54%
		Education	Graduate school	0	0.00%	0	0.00%
			College / university	35	12.87%	48	17.20%
			Other	237	87.13%	231	82.80%
	Indirect	Gender	Male	233	54.44%	234	53.67%
			Female	195	45.56%	202	46.33%
		Age	Under 30	64	14.95%	68	15.60%
			30 to under 50	335	78.27%	337	77.29%
			50 and above	29	6.78%	31	7.11%
		Education	Graduate school	98	22.90%	107	24.54%
			College / university	232	54.21%	213	48.85%
			Other	98	22.90%	116	26.61%

Note 1: Percentages are calculated as (year-end number of employees in the category / year-end total number of employees) × 100%. For example, the percentage of direct personnel under age 30 = (year-end number of direct personnel under age 30 / year-end total number of employees) × 100%.

Edison has long been deeply engaged in the optoelectronics industry. In recent years, to improve production efficiency, the Company has continued to build smart automated production lines, optimizing workforce allocation and reducing dependence on purely manual operations. In terms of workforce structure, employees are primarily hired under indefinite-term labor contracts and all are full-time; no part-time or non-guaranteed-hours employment models are used. In recruitment, we prioritize local hiring to support employment, local market stability, and employees' sense of identification with the Company. As of the end of 2025, the Group had 715 regular employees, a slight increase of 2.14% from 700 at the end of 2024. There were 340 male employees and 375 female employees, reflecting a balanced gender distribution. In response to operational needs, 96 non-employee workers, including technical consultants and dispatched personnel, collaborated with the Company in 2025 to maintain efficient and stable operating capacity. Employee statistics for the past two years are shown below by region.

Employee Statistics for the Past Two Years

2024					
Region		**Taiwan**		**Mainland China**	
Total Employees (Note 1)		244		456	
Employment Contract (Note 2-1)		Indefinite-term	Fixed-term	Indefinite-term	Fixed-term
Gender	**Male**	121	0	218	0
	Female	123	0	238	0
Employment Type (Note 3)		Full-time	Part-time	Full-time	Part-time
Gender	**Male**	121	0	218	0
	Female	123	0	238	0
Non-Guaranteed-Hours Employees (Note 4)		0		0	
Number and percentage of foreign-national employees		24 (9.84%)		0 (0.00%)	
Number and percentage of employees located overseas		10 (4.10%)		0 (0.00%)	

2025					
Region		**Taiwan**		**Mainland China**	
Total Employees (Note 1)		253		462	
Employment Contract (Note 2-1)		Indefinite-term	Fixed-term	Indefinite-term	Fixed-term
Gender	**Male**	102	21	93	124
	Female	130	0	99	146
Employment Type (Note 3)			Full-time	Part-time	Full-time
Gender	**Male**	123	0	217	0
	Female	130	0	245	0
Non-Guaranteed-Hours Employees (Note 4)				0	
Number and percentage of foreign-national employees		30 (11.86%)		0 (0.00%)	
Number and percentage of employees located overseas		10 (3.95%)		0 (0.00%)	

Note 1: Based on total employees as of year-end (December 31).

Note 2-1: In 2024, employment contracts were classified as "indefinite-term employees" (regular employees) and "fixed-term employees" (short-term, seasonal, specific-project period, or replacements for employees on maternity/parental leave). However, three-year employment contracts for foreign blue-collar employees and one-year labor contracts signed by Mainland China employees in accordance with local regulations are lawful and ongoing employment arrangements and were classified as indefinite-term contracts for 2024 statistics.

Note 2-2: In 2025, employment contracts were classified as "indefinite-term employees" (regular employees with ongoing employment relationships) and "fixed-term employees" (short-term, seasonal, specific-project period, replacements for employees on maternity or parental leave without pay, and employees under fixed-term contracts pursuant to laws and regulations at each operating location).

Note 3: Employment type is divided into full-time employees (weekly working hours reaching the statutory maximum) and part-time employees (weekly working hours below the statutory maximum, i.e., part-time workers such as student workers and hourly workers).

Note 4: Non-guaranteed-hours employees are employees who are not guaranteed a minimum or fixed number of working hours by the Company. They may be required to remain available for work depending on Company needs, but the Company has no contractual obligation to provide a minimum or fixed number of hours per day, week, or month. Temporary employees need not be disclosed if the Company has no employees of this type.

Types of Non-Employee Workers for the Past Two Years

2024					
Statistics / Year		Taiwan		Mainland China	
Total Workers (Note 1)		3		83	
Contract Type		Dispatched	Other Type	Dispatched	Other Type
Gender	Male	0	1	44	2
	Female	1	1	34	3
Work Type		Technician / operator / cleaner	Technical consultant	Technician / operator / cleaner	Technical consultant
Gender	Male	0	1	45	1
	Female	2	0	37	0

2025					
Statistics / Year		Taiwan		Mainland China	
Total Workers (Note 1)		3		93	
Contract Type		Dispatched	Other Type	Dispatched	Other Type
Gender	Male	0	1	52	2
	Female	1	1	36	3
Work Type		Technician / operator / cleaner	Technical consultant	Technician / operator / cleaner	Technical consultant
Gender	Male	0	1	53	1
	Female	2	0	39	0

Note 1: "Other type" contracts refer to service contracts signed with the worker or third-party contracts.

Analysis of Edison's new hires and departing employees shows some differences in age structure between Taiwan and Mainland China. In Taiwan, new hires are concentrated mainly in the 30-to-under-50 age group, whereas in Mainland China they are distributed across both the under-30 and 30-to-under-50 groups. This reflects differing recruitment strategies: Taiwan focuses more on talent with experience and immediate job readiness, while Mainland China recruits across broader age groups. Although the number of recruits in both regions was lower than in the previous year, total headcount increased year over year, mainly because Edison applies a strategy of replacing weaker performers while strengthening the workforce, bringing in new talent while retaining employees with strong potential.

Among departing employees, both Taiwan and Mainland China were likewise concentrated in the 30-to-under-50 age group, indicating that mid-level and experienced personnel were the main sources of turnover. The number of departures among employees aged 50 and above decreased slightly from the previous year, showing relatively stable retention among long-tenured employees.

The number of new hires exceeded departures in 2025, reflecting Edison's continued active talent acquisition in response to business development. In 2025, 90.76% of all Edison employees were under age 50, effectively injecting R&D and production momentum into the organization.

Employee New Hire and Turnover Statistics

2024						
Employee New Hire and Turnover Statistics / Year			**Taiwan**		Mainland China	
Category			**Number**	**Rate**	**Number**	**Rate**
New Hires (Note 1)	Age	Under 30	24	68.57%	81	102.53%
		30 to under 50	38	22.89%	71	19.61%
		50 and above	7	16.28%	3	20.00%
	Gender	Male	31	25.62%	74	33.94%
		Female	38	30.89%	81	34.03%
Departing Employees (Note 2)	Age	Under 30	7	20.00%	70	88.61%
		30 to under 50	33	19.88%	70	19.34%
		50 and above	11	25.58%	2	13.33%
	Gender	Male	27	22.31%	67	30.73%
		Female	24	19.51%	75	31.51%

2025						
Employee New Hire and Turnover Statistics / Year			**Taiwan**		Mainland China	
Category			**Number**	**Rate**	**Number**	**Rate**
New Hires (Note 3)	Age	Under 30	15	42.86%	65	77.38%
		30 to under 50	38	22.89%	66	18.13%
		50 and above	8	15.38%	0	0.00%
	Gender	Male	24	19.51%	70	32.26%
		Female	37	28.46%	61	24.90%
Departing Employees (Note 4)	Age	Under 30	9	7.32%	52	15.66%
		30 to under 50	37	28.46%	76	33.78%
		50 and above	6	17.14%	1	0.44%
	Gender	Male	23	18.70%	68	31.34%
		Female	29	22.31%	61	24.90%

Note 1: 2024 new-hire rates are calculated by individual company. The Taiwan region includes Edison headquarters and Edison-Litek Opto; the Mainland China region includes Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek. New-hire rate = (number of new hires in the specific category during the year / year-end number of employees in that specific category) × 100%.

Note 2: 2024 turnover rates are calculated by individual company. The Taiwan region includes Edison headquarters and Edison-Litek Opto; the Mainland China region includes Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek. Turnover rate = (number of departing employees in the specific category during the year / year-end number of employees in that specific category) × 100%.

Note 3: 2025 new-hire rates are calculated separately by region. Taiwan new-hire rate = (number of new hires in the specific category in Taiwan during the year / year-end total number of employees in that specific category in Taiwan × 100%); Mainland China new-hire rate = (number of new hires in the specific category in Mainland China during the year / year-end total number of employees in that specific category in Mainland China × 100%)

Note 4: 2025 turnover rates are calculated separately by region. Taiwan turnover rate = (number of departing employees in the specific category in Taiwan during the year / year-end total number of employees in that specific category in Taiwan × 100%); Mainland China turnover rate = (number of departing employees in the specific category in Mainland China during the year / year-end total number of employees in that specific category in Mainland China × 100%).

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II. Women's Participation and Empowerment Results

Edison continues to focus on gender equality and women's career development and uses data tracking to progressively increase women's participation and influence within the organization. In the overall employee structure, the proportion of women increased from 51.57% in 2024 to 52.45% in 2025, showing stable and gradual growth and exceeding half of the overall workforce.

In management participation, the proportion of female managers increased from 32.14% in 2024 to 35.00% in 2025, continuing progress toward the 2030 target of 40%. The proportion of women among senior executives also increased from 14.29% to 21.43%, achieving the 2030 target ahead of schedule. The Company will continue working toward stable gender balance.

Women-Related Data for the Past Two Years

Indicator (Note 1)	2024	2025	2030 Target
Women as a percentage of total employees (%)	51.57%	52.45%	50%
Female managers as a percentage of all managers (%)	32.14%	35.00%	40%
Female senior executives as a percentage of senior executives (%)	14.29%	21.43%	20%

Note 1: Headcount statistics are based primarily on regular employees.

Management Employment for the Past Two Years

Year	Senior Executives	Total (Note 1)	Number of local residents hired as senior executives	Percentage Female	Senior Executives	Percentage
2024		14	9	64.29%	2	14.29%
2025 (Note 2)		14	14	100.00%	3	21.43%

Note 1: "Senior executives" refers to Grade 17 positions, equivalent to Director level or above.

Note 2: In 2024, expatriate personnel were classified according to their assignment location; in 2025, personnel affiliation statistics were returned to the original employment location.

III. Compensation Governance and Annual Compensation Ratios

Edison continues to focus on gender pay equity and analyzes data by employee category, including direct personnel, indirect personnel, and management personnel. The data use "female pay as the baseline (set at 1)" for comparison. The disclosure presents each company's management performance and potential risks related to equal pay for equal work, allocation of non-base compensation (bonuses/overtime pay), and management diversity across different employee categories.

Group-wide compensation data for the past two years show that gender pay ratios for direct personnel generally remained close to 1, indicating a relatively balanced compensation structure. Differences are attributable to objective factors such as length of service, overtime hours, individual performance ratings, and shift allowances.

For indirect and management personnel, men generally received higher compensation than women due to differences in job type, grade distribution, seniority, specialized technical roles, and bonus structures. In addition, there are more men than women in management positions, resulting in differences in the data. However, compensation standards are determined based on job value rather than gender.

Overall data show that at most operating sites, the "annual total compensation ratio" for management positions is closer to 1 than the "base salary ratio." This demonstrates that Edison's annual performance and year-end bonus mechanisms are based on performance assessments regardless of gender and therefore help balance structural differences in base salaries. Going forward, Edison will continue compensation-data reviews, grade-level analysis, female management development, and promotion-mechanism reviews to progressively improve pay equity and gender-equality management performance.

Direct personnel at all Edison operating sites receive wages above local statutory minimum wages, ensuring reasonable compensation in a stable employment environment. We have established profit-linked bonus systems and seniority incentive mechanisms to translate employee performance into tangible income, enhance compensation fairness and competitiveness, protect employees' economic stability, and further strengthen commitment to the Company and willingness to contribute professional expertise.

2024 Employee Compensation Ratios

		Edison Headquarters		Edison-Litek Opto		Dongguan Edison		Yangzhou Edison		Yangzhou Edison-Litek	
Employee Category	Item	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Direct Personnel Base Salary	Base salary Monthly salary (Note 1)	0.87	1	0.81	1	1.01	1	1.01	1	1.06	1
	Compensation (Annual salary) (Note 2)	0.95	1	0.9	1	1.00	1	1.01	1	0.97	1
Indirect Personnel Base Salary	Base salary Monthly salary	1.53	1	1.57	1	1.18	1	1.18	1	1.33	1
	Compensation (Annual salary)	1.42	1	1.68	1	1.26	1	1.22	1	1.35	1
Management Personnel	Base salary monthly salary	N/A (Note 3)									
	Compensation (Annual salary)	N/A (Note 3)									

2025 Employee Compensation Ratios

		Edison Headquarters		Edison-Litek Opto		Dongguan Edison		Yangzhou Edison		Yangzhou Edison-Litek	
Employee Category	Item	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Direct Personnel Base Salary	Base salary Monthly salary (Note 1)	0.88	1	0.98	1	0.89	1	1.02	1	1.04	1
	Compensation (Annual salary) (Note 2)	0.92	1	1.09	1	0.86	1	1.06	1	1.13	1
Indirect Personnel Base Salary	Base salary Monthly salary	1.58	1	1.63	1	1.48	1	1.12	1	1.29	1
	Compensation (Annual salary)	1.42	1	1.69	1	1.57	1	1.18	1	1.29	1
Management Personnel	Base salary monthly salary	1.42	1	1.84	1	1.44	1	1.12	1	0.97	1
	Compensation (Annual salary)	1.28	1	1.6	1	1.3	1	1.12	1	1.02	1

Note 1: Base salary refers to the minimum fixed amount paid to an employee for performing job responsibilities, excluding any additional compensation such as overtime pay, bonuses, or allowances.

Note 2: Compensation refers to base salary plus additional amounts paid to the worker. "Additional amounts paid to the worker" include seniority allowances, bonuses (including cash and equity), benefits, overtime pay, compensatory leave, and any other subsidies (such as transportation, living-expense, and childcare subsidies).

Note 3: No data indicates the item was not surveyed.

Because there are significant differences among operating locations in regional economic development, price indices, and labor-market conditions, the disclosed "annual compensation ratio" data are presented by region to objectively reflect the relationship between each management team and the compensation structure of its operating location. This approach avoids distortions caused by different salary benchmarks across countries and regions that could impair comparability and consistent interpretation of compensation ratios, thereby preserving the reference value of the disclosure.

Edison headquarters and Edison-Litek Opto disclose comparisons between the highest-paid individual in the organization and the overall employee compensation structure. The annual total compensation ratio decreased slightly from 5.21 times in 2024 to 5.18 times in 2025, indicating that the overall compensation structure remained stable without a significant widening of pay gaps. Looking at changes in annual total compensation, the increase factor for the highest-paid individual's annual total compensation in 2025 was 1.055, while the increase factor for the median annual total compensation of all employees excluding the highest-paid individual was 1.060. Accordingly, the annual total compensation change ratio was 1.00, showing that overall employee compensation growth was broadly aligned with that of senior management and that compensation adjustments were not concentrated solely among a small number of senior personnel. This reflects an approach emphasizing internal equity and broad-based incentives.

Taiwan Region	2024	2025
Annual compensation ratio (annual total compensation of the organization's highest-paid individual / median annual total compensation of all employees excluding that individual) Note 2	5.21	5.18
Percentage increase in annual total compensation of the organization's highest-paid individual (A)	N/A (Note 1)	1.055
Percentage increase in median annual total compensation of all employees excluding the highest-paid individual (B)	N/A (Note 1)	1.060
Annual Total Compensation Change Ratio % (A/B)	N/A (Note 1)	1.00

Note 1: N/A indicates the item was not surveyed.

Note 2: Employees with less than three months of service are excluded from the calculation. Compensation in this table refers to base salary plus additional amounts paid to workers; such additional amounts include seniority allowances, bonuses (including cash and equity), benefits, overtime pay, compensatory leave, and any other subsidies (such as transportation, living-expense, and childcare subsidies).

Average and Median Salaries of Full-Time Non-Managerial Employees and Year-over-Year Changes

Edison values the salaries and benefits of employees who do not hold managerial positions. In response to rising prices and improved employee performance, salaries have been progressively adjusted. Starting salaries for new employees are also adjusted with reference to industry and market salary levels so employees can share in the economic benefits of Company growth. The following shows the overall salary level at Edison headquarters over the past three years:

Unit: NT$ thousand

Item	2023	2024	2025
Average salary of full-time non-managerial employees	727	713	772
Year-over-year change in average salary (%)	11.50%	-1.93%	8.27%
Median salary of full-time non-managerial employees	556	574	662
Year-over-year change in median salary (%)	15.35%	3.23%	15.33%

Overall, Edison headquarters and Edison-Litek Opto continue to review compensation policies to ensure both market competitiveness and internal reasonableness, while paying attention to a more balanced compensation distribution and strengthening performance linkage and fair allocation principles to support long-term stable organizational development and human-capital sustainability.

Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek disclose comparisons between the highest-paid individual and the overall employee compensation structure. The annual total compensation ratio decreased slightly from 3.43 times in 2024 to 3.39 times in 2025. The smaller pay gap than in Taiwan reflects a strategy of allocating resources more broadly toward frontline employees. In terms of annual total compensation changes, the 2025 increase factor for the highest-paid individual's annual total compensation was 0.997, while the increase factor for the median annual total compensation of all employees excluding the highest-paid individual was 1.008. Accordingly, the annual total compensation change ratio was 0.99, indicating that overall employee compensation grew slightly faster than senior-management compensation. In other words, while management compensation decreased slightly, median pay for frontline employees still achieved real growth, reflecting the Mainland China plants' "frontline first" culture and helping attract and retain a stable production workforce.

Mainland China Region	2024	2025
Annual compensation ratio (annual total compensation of the organization's highest-paid individual / median annual total compensation of all employees excluding that individual) Note 2	3.43	3.39
Percentage increase in annual total compensation of the organization's highest-paid individual (A)	N/A (Note 1)	0.997
Percentage increase in median annual total compensation of all employees excluding the highest-paid individual (B)	N/A (Note 1)	1.008
Annual Total Compensation Change Ratio % (A/B)	N/A (Note 1)	0.99

Note 1: N/A indicates the item was not surveyed.

Note 2: Employees with less than three months of service are excluded from the calculation. Compensation in this table refers to base salary plus additional amounts paid to workers; such additional amounts include seniority allowances, bonuses (including cash and equity), benefits, overtime pay, compensatory leave, and any other subsidies (such as transportation, living-expense, and childcare subsidies).

Overall, the compensation structure at the Mainland China plants demonstrates that the principles of integrity and equality can be implemented under different regulatory environments. Management prioritizes sharing profits with frontline employees, actively responds to local minimum-wage increases, and provides compensation above statutory requirements. The Company gives priority to protecting and increasing the real income of frontline employees, putting social responsibility into practice.

7.2.5 Training and Development

Edison is committed to developing professional and competitive talent to support continued innovation and competitiveness in the LED industry. To this end, we have established a comprehensive education and training policy covering new-employee onboarding, continuing education, skill enhancement, and leadership development, as follows:

Policy	Specific Measures
New Employee Onboarding	- Corporate culture and values: help new employees understand Edison Opto's mission, vision, and core values and quickly integrate into the corporate culture. - Competency-oriented training: provide relevant professional knowledge and skills training based on different job requirements to ensure employees can perform their responsibilities effectively. - Safety education: strengthen employee safety awareness and ensure a safe and healthy work environment.
Continuing Education and Professional Development	- Technical training: regularly conduct internal training in professional areas such as LED technology, process management, quality control, and AI implementation to enhance technical capabilities. - External training opportunities: support participation in external seminars, professional certification courses, and university continuing education to broaden and deepen knowledge. - Cross-department rotation: provide opportunities for cross-department assignments to broaden business perspectives and overall capabilities.
Skill Enhancement and Certification	- Continuing education subsidies: provide training subsidies and encourage continuous learning and self-improvement. - Internal certification system: establish professional certification mechanisms and issue certificates to employees who complete specified training courses to enhance career competitiveness.
Leadership Development	- Management training: provide middle and senior managers with professional training in leadership, team management, decision-making, and related areas to improve leadership effectiveness. - High-potential talent program: identify and cultivate high-potential employees through dedicated development plans to prepare them for future leadership roles.
Support for Employee Self-Development	- Learning resource library: provide rich online and offline learning resources, including e-books, video courses, and professional journals, to facilitate self-directed learning. - Mentoring: assign experienced mentors to new employees and high-potential employees to provide career guidance and support.
Performance Evaluation and Feedback	- Individual performance evaluation: regularly review performance in goal achievement, work quality, professional capability, teamwork, and problem-solving as a reference for rewards, promotions, training, and career development. - Manager feedback interviews: through performance discussions, help employees understand personal strengths, competency gaps, and areas for improvement and jointly establish subsequent development goals. - Career development support: based on performance results and employee potential, arrange professional training, job assignments, cross-department learning, project participation, or management competency development.

In accordance with the Education and Training Management Procedures, the Company develops an annual training plan each year based on operating strategies and workforce-development needs to ensure effective use of training resources and promote simultaneous growth of employee professional capabilities and career development. Internal training also serves to transfer technology and experience, helping employees plan learning directions as a basis for individual career planning.

For new employees, the Company arranges dedicated personnel to teach internal rules, systems, and occupational safety courses, while the employing department provides professional competency training. The Company also encourages employees to participate in job-related professional courses and provides diverse learning channels and resources to promote professional advancement and self-realization. Training is divided into internal and external categories:

- **Internal training is arranged by each department based on practical needs, with instructors assigned to deliver courses.**
- **External training is applied for based on business needs, and employees are required to share training takeaways with their departments afterward to promote knowledge diffusion and application.**

In response to rapid advances in AI and digital tools, Edison significantly expanded AI-related courses in 2025, including "Introduction to Practical AI Applications," "Creating Presentations with AI," and strategy-application courses designed for managers. These programs help employees integrate AI tools into actual work scenarios and improve efficiency and innovation. The Company also continued strengthening teamwork and organizational collaboration through systematic core courses covering leadership, project management, problem analysis, and cross-department communication. Practical exercises, case discussions, and interactive learning designs strengthen collaboration efficiency, problem-solving capability, and project execution in daily work.

To ensure training quality and learning effectiveness, the Company continuously collects participant feedback after courses through satisfaction questionnaires covering course content, instructor delivery, practical applicability, and overall arrangements. Results are used as a reference for course optimization and training-resource allocation. In 2025, post-course satisfaction mechanisms continued across all course types, and overall employee feedback was positive, with average course satisfaction exceeding 90%. This indicates that course content and arrangements effectively meet learning needs and provide practical application value.

All operating locations continued training in accordance with workforce-development needs. The consolidated average training hours per employee were 14.25 hours, slightly higher than 14.09 hours in 2024, showing stable growth in overall training investment. By gender, average training hours in 2025 were 13.25 hours for female employees and 15.35 hours for male employees, reflecting steady learning participation. The Company will continue monitoring balance in learning-resource allocation and training opportunities across genders. Among the sites, Dongguan Edison's average training hours increased significantly to 16.71 hours in 2025, reflecting greater investment in professional competencies and organizational development. Overall, the Company will continue optimizing training resources across sites, genders, and job categories through annual training planning, post-course satisfaction feedback, and competency-needs assessments to strengthen talent development and the foundation for sustainability.

Training Effectiveness		Edison Headquarters		Edison-Litek Opto		Dongguan Edison		Yangzhou Edison		Yangzhou Edison-Litek		Consolidated Average	
Year		2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Average Training Hours per Employee (Note 1)		16.96	15.94	22.15	9.29	4.98	16.71	11.69	12.96	27.35	13.96	14.09	14.25
Average Training Hours by Gender (Note 2)	Female	14.68	15.65	17.18	7.02	3.92	17.96	10.18	10.10	28.68	13.94	13.00	13.25
	Male	19.41	16.24	26.67	11.88	5.86	15.63	13.6	16.44	25.27	13.99	15.25	15.35
Average Training Hours by Employee Category (Note 3)	Direct	1.34	0.34	6.83	0.92	0.58	13.73	5.19	6.11	37.89	26.06	5.24	8.07
	Indirect	23.98	22.85	38.19	19.75	9.35	19.13	15.26	17.28	24.38	9.55	19.71	18.20

Note 1: Average training hours per employee = total training hours of all employees during the year / total number of employees at year-end.

Note 2: Average training hours by gender = total training hours of employees of the relevant gender during the year / total number of employees of that gender at year-end.

Note 3: Average training hours by employee category = total training hours of employees in the relevant category during the year / total number of employees in that category at year-end.

Training courses in 2025 covered diverse areas including new-employee orientation, professional competencies, management development, digital applications, and regulatory awareness, fully demonstrating the Company's continued commitment to talent development. All training plans were competency-driven and imposed no gender restrictions, continuously implementing diverse and equal learning opportunities. Overall, the 2025 training program achieved its expected objectives, demonstrating the Company's emphasis on and commitment to employee career development and further strengthening the foundation for corporate sustainability.

Performance evaluations are also used as a reference for talent development. Coverage has increased significantly over the past two years: the total number of employees evaluated in 2025 increased substantially from 2024, and the overall completion rate remained above 97%. Evaluation coverage for both direct and indirect employees was close to 100%, ensuring that each employee receives quantified feedback on competency performance. Evaluation results are directly linked to year-end bonus allocation, annual salary adjustments, and promotions, helping ensure internal fairness in the reward system.

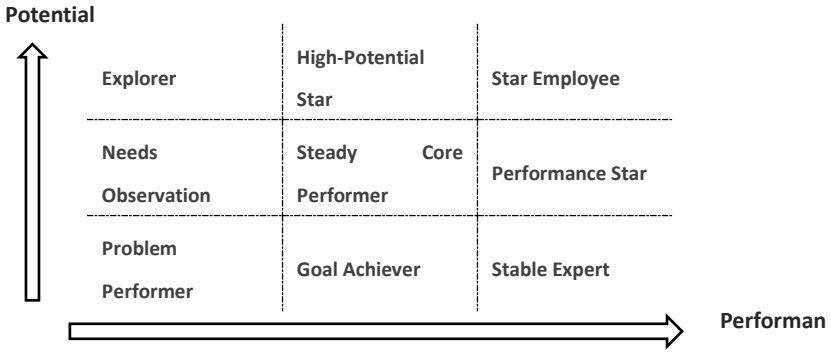
Item		2024			2025		
		Number Reviewed	Total Employees	Percentage	Number Reviewed	Total Employees	Percentage
Gender	Male	74	76	97.37%	337	340	99.12%
	Female	78	82	95.12%	366	375	97.60%
Employee Category	Direct	49	49	100.00%	278	279	99.64%
	Indirect	103	109	94.50%	425	436	97.48%

Note: The President and employees with less than three months of service are excluded from performance evaluation.

Edison firmly believes that outstanding talent is key to sustainable business operations. We continuously optimize human-resource systems, provide transparent and motivating promotion mechanisms, and recognize employee performance and long-term contributions. Systematic training helps employees continuously advance within their professional fields and realize personal value and career development. The Company also provides diverse communication channels to promote timely dialogue, mutual trust, and understanding between labor and management, creating a harmonious work environment and jointly advancing sustainable corporate and human-capital growth.

Beginning in 2025, Edison adopted a nine-box talent matrix as a performance-evaluation principle, using potential and performance as assessment indicators. Placement in any box does not represent simple winners and losers; rather, it reflects employee characteristics and whether individuals are appropriately matched to roles. A Talent Review Committee is also used in parallel to plan promotions, demotions, and salary changes for employees at specified grades and positions.

Edison aims to further implement high-potential talent development strategies through job rotation, project participation, and training programs, enabling effective resource allocation, increasing employees' sense of workplace achievement, and ensuring stability in key positions and long-term organizational growth.



7.3 Human Rights Management

Edison firmly believes that respecting and protecting human rights is an important cornerstone of sustainable business operations and a core element of a healthy organizational culture and responsible corporate conduct. The Company is committed to creating a safe, respectful, inclusive, and dignified work environment for all employees and uses internationally recognized human rights principles as the foundation of management, integrating human rights into corporate governance and daily operations.

Edison complies with labor and human-rights laws applicable at each operating location and customer compliance requirements and references international standards including the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. Human rights concepts are incorporated into Company policies and management systems to ensure employees can work in a fair, safe, non-discriminatory environment with development opportunities. To increase human-rights awareness, Edison headquarters conducted human-rights-related training in 2025 totaling 736.5 training hours and 629 attendances, with no violations of the human rights policy during the year.

7.3.1 Policies and Commitments

Edison's human rights policy covers diversity and equality, equal employment opportunity, workplace health and safety, effective communication mechanisms, privacy and personal-data protection, and anti-discrimination and anti-harassment. Through system establishment, education and training, internal review, and improvement processes, the Company ensures effective implementation and continuous enhancement.

Edison commits to:

- **Comply with all applicable human-rights and labor laws and regulations at each operating location.**
- **Regularly review and update relevant systems, including the human rights policy, anti-discrimination policy, occupational safety and health systems, and grievance mechanisms.**
- **Increase employee awareness of human-rights issues and respect in workplace culture through training and internal communication.**
- **Maintain appropriate communication with stakeholders to protect employee rights and ensure that relevant issues receive timely responses and handling.**

Summary of Edison's Human Rights Policy:

Policy	Company Commitment	Implementation Measures
Management Framework and Regulatory Compliance	Ensure effective policy implementation and continuous improvement and full compliance with labor laws at operating locations.	Establish a cyclical process of system development, training, internal review, and improvement; regularly update human-rights and anti-discrimination policies.
Prohibition of Child Labor	Strictly comply with the statutory minimum working age and refuse to employ child labor.	Implement identity-verification procedures; strictly prohibit persons below the statutory age from performing hazardous or inappropriate work.
Prohibition of Forced Labor	Prohibit all forms of forced labor, coercion by violence, human trafficking, or involuntary work.	Ensure employment relationships are based on free will; strictly prohibit collecting deposits or security payments from employees.
Decent Work and Working-Hours Management	Promote work-life balance and prevent employee overwork.	Comply with working-hour regulations in each region; overtime is voluntary; regularly review working-hour records and establish monitoring mechanisms.

Policy	Company Commitment	Implementation Measures
Diversity, Equality, and Anti-Discrimination	Create a discrimination-free workplace without unequal treatment based on personal background or status.	Apply fair principles in recruitment, compensation, training, promotion, and retirement systems; promote anti-discrimination training.
Fair Compensation	Provide competitive and fair salaries and benefits.	Ensure wages are not below statutory standards; determine pay based on job content, professional capability, and performance; regularly review compensation structures to eliminate unreasonable disparities.
Occupational Safety and Health	Provide a safe work environment, reduce accident risks, and strengthen the safety culture.	Establish occupational safety management systems and safety equipment; provide regular health examinations, on-site medical services, high-risk operation training, and emergency response measures.
Freedom of Association and Communication	Respect employees' lawful rights to association and ensure smooth stakeholder communication.	Establish appropriate labor-management communication channels and feedback mechanisms; promote full consultation on working conditions and timely responses.
Prevention of Unlawful Workplace Conduct	Provide an environment free from bullying, harassment, and discrimination.	Establish prevention systems, complaint-investigation mechanisms, and strict handling rules; include related content in mandatory training for managers and employees.
Privacy and Personal Data Protection	Protect the security of employee personal information and prevent leakage risks.	Establish data-protection policies and access controls; collect and use personal data only to the extent necessary.
Continuous Improvement and Education	Increase human-rights awareness among all employees and implement sustainable corporate development.	Include human-rights courses in new-employee and management training; regularly conduct human-rights risk assessments (such as working hours, safety, and labor relations) and implement improvement plans.

Edison incorporates human-rights and labor-rights courses into new-employee training, management development, and on-the-job education to ensure that all employees fully understand the Company's human rights policy and commitments. The Company also regularly reviews its human rights policies and management measures and assesses and improves potential human-rights risks related to working-hours management, equal opportunity, workplace safety, and labor relations. Edison will continue interacting and cooperating with stakeholders including employees, communities, customers, and the supply chain to jointly advance human-rights values, create a safe, respectful, and sustainable work environment, and implement the principles of corporate governance and international sustainable development.

7.3.2 Human Rights Due Diligence

Guided by the core principles of respect for human rights and responsible business conduct, Edison has established human rights due-diligence procedures based on the EU Corporate Sustainability Due Diligence Directive and the OECD Due Diligence Guidance for Responsible Business Conduct. A pilot is planned at Edison headquarters beginning in 2026, followed by progressive rollout to other companies. Through human-rights risk identification and assessment, risk-management and mitigation measures are designed, improvements implemented, and follow-up conducted to effectively reduce the impacts of human-rights risks.

Human Rights Due-Diligence Steps and Process:

Step	Implementation Plan
1. Identify and Assess	Regularly distribute questionnaires to identify negative human-rights impacts in operations and the supply chain. • Internal assessment: use stratified sampling among internal employees and conduct self-assessment across dimensions including gender equality, working-hours management, labor-management communication, and foreign migrant workers. • External assessment: conduct questionnaires for raw-material suppliers with significant procurement amounts, suppliers of high-risk materials (such as specialty chemicals and packaging adhesives involving environmental and occupational-health risks), and parts suppliers in labor-intensive areas (such as lead frames, heat-dissipation substrate processing, and plastic injection-molded parts).
2. Cease and Prevent	Take risk-mitigation and remediation measures for negative human-rights impacts. • If "high risk" is identified (such as supplier forced labor or illegal excessive overtime), immediate corrective action within a specified period is required. • If employee rights have been harmed, the Company shall initiate remediation mechanisms, such as refunding improper recruitment fees or providing psychological counseling.
3. Track	Track implementation status and effectiveness. • Conduct follow-up visits or re-reviews for parties that have implemented improvements to ensure violations do not recur.
4. Communicate	Information Disclosure • Consolidate survey results, number of affected persons, and improvement effectiveness in Section 7.3.2 Human Rights Due Diligence and Section 4.4.3 Procurement Policies and Commitments of the annual Sustainability Report.

- Key assessment indicators: Edison headquarters references international human-rights standards and human-rights issues of concern to benchmark domestic and international peers and plans to develop a 60-question human-rights due-diligence questionnaire covering the following dimensions:
- Prohibition of forced labor: includes prohibiting passport retention and recruitment-fee collection.
- Child labor protection: establish standard operating procedures for identity verification at hiring.
- Freedom of association: protect employees' rights to participate in labor unions or labor-management meetings.
- Workplace diversity and anti-harassment: establish sexual-harassment prevention mechanisms and a complaint-handling committee.

Through systematic risk identification, assessment, mitigation, and tracking processes combined with regular annual surveys and diverse assessment indicators, Edison headquarters aims to effectively understand potential human-rights risks in operations and the supply chain. For high-risk issues, the Company promptly initiates improvement and remediation measures and continuously tracks implementation effectiveness, while strengthening transparency and stakeholder communication through regular training and information disclosure. Edison is committed to creating a safe, equitable, and dignified work and cooperation environment and working with supply-chain partners to protect human rights and advance corporate sustainability and shared social prosperity.

7.4 Social and Humanitarian Care

Edison regards social and humanitarian care as an important part of corporate sustainability and integrates sustainability concepts into corporate governance, operational management, execution processes, and training systems. Through management and audits of suppliers and contractors, the Company also promotes shared adherence to sustainability principles among stakeholders and enhances positive impacts across the value chain.

The sustainability organization and relevant departments jointly promote social participation and humanitarian-care actions and regularly review implementation results to ensure alignment with operating strategies and sustainability goals. While developing LED technologies and lighting applications, Edison also incorporates environmental friendliness and social responsibility into business considerations. Through product life cycle management and carbon-reduction assessments, the Company creates corporate value while making positive contributions to society and the environment.

Community Engagement Policy

Policy	Specific Measures
Community Cooperation and Support	Partnerships: establish partnerships with local community organizations, nonprofit organizations, and government agencies to jointly promote community development programs. Resource donations: provide funding, equipment, and technical support to assist community infrastructure construction and improvement.
Environmental Protection and Sustainability	Green manufacturing: use environmentally friendly materials and energy-saving technologies and implement green manufacturing processes to reduce carbon emissions and waste generation. Environmental education: organize environmental-awareness activities to raise environmental awareness among employees and community residents.
Education and Talent Development	STEM education promotion: cooperate with schools to support science, technology, engineering, and mathematics (STEM) education and provide experimental equipment and resources. Scholarships and internships: establish scholarships and provide student internship opportunities to cultivate future technology talent.

Public-Welfare Activity Highlights			
Operating Location	**Public-Welfare Program**	**Description / Benefits**	**Photo**
Taipei	Blood Donation with Love	In June 2025, we joined the Taiwan Technology Plaza Management Committee and two companies in organizing a blood-donation event. A total of 29 Edison employees participated, and 157 bags of blood were successfully collected that day, totaling 39,250 cc.	
Yangzhou	Yangzhou Central Blood Station Donation Campaign	In April 2025, nine employees visited the Yangzhou Central Blood Station to donate blood voluntarily, contributing a total of 3,300 cc and helping ease local blood-supply pressure while fulfilling corporate social responsibility.	
Dongguan	Blood Donation Promotion	In November 2025, 10 employees at the Dongguan plant volunteered to participate. Following professional assessment, eligible employees donated a total of 2,000 cc of blood.	

Taipei	"Lighting Up Children's Hearts" Toy Drive	In September 2025, employees were encouraged to donate second-hand toys from home, collecting a total of 10 boxes of supplies. All items were donated to the Kinmen Family Support Center, extending the life of resources while supporting children far away as they grow.	
Yangzhou	Unused Clothing Donation Campaign	In March 2025, a clothing collection campaign successfully gathered 42 kg of materials. At the end of March, the materials were converted into charitable funds and fully donated to the China Social Welfare Foundation to directly help improve the quality of life of children in impoverished areas.	
Dongguan	"Old Clothes, Lasting Care" Clothing Donation	In June 2025, a dedicated donation event collected 98 kg of second-hand clothing for the Songshan Lake Sunshine Rain Party-Mass Service Center, with the aim of reducing resource waste and promoting reuse.	
Taipei	Learning Environment Improvement for the Kinmen Family Support Center (Donation of Company LED luminaires to a public-welfare	In September 2025, to improve children's learning environment and implement energy conservation and carbon reduction, Edison headquarters donated 195 high-efficiency lighting fixtures to the Kinmen Family Support Center. Products featuring low flicker and high color rendering improved illumination levels throughout the	

	organization)	facility while reducing operating electricity costs.	
Yangzhou	Community Infrastructure Improvement Program (Donation of Company LED luminaires to a public-welfare organization)	In September 2025, 35 LED street lights were donated to Shanbei Village, Yuetang Town, Yizheng City, to improve rural road lighting and safety. The donation not only improved local community infrastructure but also put Edison's social responsibility to local communities into practice through LED products featuring high luminous efficacy and low energy consumption.	
Taipei	"Spring Couplets for a Happy New Year" Charity Sale	In February 2025, employees organized a charity sale in conjunction with the Lunar New Year, raising NT$18,100. All proceeds were donated to the CANLOVE Social Service Association of the Republic of China to support services for disadvantaged families.	
Taipei	Employee Welfare Goods Charity Sale	In September 2025, the Company held a charity sale of employee welfare goods, turning resource circulation into social support and raising NT$25,000. All proceeds were donated to the Kinmen Family Support Center to support local programs for disadvantaged children.	

Yangzhou	Support for the Local Red Cross	In May 2025, the Yangzhou plant fulfilled its local corporate responsibility by donating RMB 3,500 to the Development Zone Red Cross. The donation was intended to help improve living conditions for disadvantaged local groups and demonstrate support for regional social stability.	
Taipei	Shimen Baishawan Beach Cleanup	In February 2025, 48 employees participated in a waste-reduction beach cleanup at Baishawan, Shimen, removing 293 kg of waste and protecting the marine environment. This action also served as practical evidence of the Company's environmental responsibility and contributed to recognition under the "Green Enterprise" label assessment.	
Dongguan	"See Waste, Take Action" Volunteer Campaign	In January 2025, Dongguan employees responded to the village committee's "Clean City Volunteer Action" program by cleaning and maintaining the environment around the plant and improving community sanitation.	
Dongguan	Yinping Mountain Cleanup	In October 2025, 50 employees and family members participated in an environmental cleanup at Yinping Mountain, removing a total of 31 kg of waste and increasing awareness of protecting natural mountain areas.	

Supporting Educational Development through Industry-Academia Cooperation

To support local educational development, promote talent cultivation, and strengthen industry-academia links, Edison continues to discuss cooperation with academic institutions in various regions and promotes collaborative projects integrating the Company's core expertise with academic research:

Participating Company	Cooperation Period	Cooperation Content
Edison Headquarters	June 2025 - May 2026	Edison headquarters is collaborating with National Taiwan University of Science and Technology, Tzu Chi University, and the Ministry of Health and Welfare's Eastern Senior Citizens' Home on a one-year healthy-lighting project. The project focuses on applied research in lighting technology and extends to healthcare settings and improvements in users' quality of life, using cross-disciplinary collaboration to advance healthy-lighting applications in long-term care and medical fields.
Edison Headquarters	From December 2025	Support one student from National Yang Ming Chiao Tung University with a short-term internship totaling 250 hours at Edison headquarters in accordance with the cooperation plan. The internship centers on learning and practical participation, using departmental guidance and work experience to support young-talent development as part of the Company's talent-development system.
Yangzhou Edison	November 2025 - November 2028	Yangzhou Edison and Jianghai Vocational and Technical College are implementing an internship cooperation program using a "demand-driven" model without a fixed quota. The Company initiates opportunities based on annual workforce needs and project plans and explains internship scope, job content, and learning objectives to the school during the application stage so the school and students can better gain practical experience across relevant competencies. Yangzhou Edison adjusts recruitment progress based on operating conditions and practical needs. In 2025, the school had not yet initiated intern matching. Recruitment strategies will subsequently be adjusted dynamically based on business development and industry-academia cooperation plans.

Related industry-academia and internship cooperation programs are planned across multiple periods and are incorporated into project management and regular review mechanisms in accordance with corporate governance principles, ensuring that cooperation remains aligned with corporate sustainability goals while balancing educational support and social contribution benefits.

Through these actions, Edison seeks to transform corporate resources into practical support for society, enhance local recognition of Edison, create brand value, fulfill corporate social responsibility, and deepen connections between the Company and communities.

7.5 Employee Care and Occupational Safety

7.5.1 Building a Healthy Workplace

As society and the economy evolve, the International Labour Organization (ILO) and World Health Organization (WHO) advocate that workplace safety and health services are fundamental worker rights. Following the principles of the ILO and WHO and applicable laws, Edison actively plans, promotes, and implements health initiatives in three major areas: health services, health education, and a healthy work environment. We regularly conduct disease-prevention awareness, health-promotion communication, health seminars, preventive health consultations, and employee health examinations. From the standpoint of protecting employee health, we focus on health-risk assessment, health management, health promotion, work-environment hazard assessment, and related recommendations, while providing health education so employees' work is not adversely affected by health issues and workplace health care is effectively implemented.

Employee Insurance System

- Edison headquarters and Edison-Litek Opto (collectively, the Taipei sites): from the first day of employment, in addition to enrolling every employee in Labor Insurance and National Health Insurance as required by law, the Company provides comprehensive group insurance including term life insurance, accident insurance, accident medical insurance, cancer medical insurance, and major illness insurance. The Company bears 100% of premiums, providing employees with more comprehensive protection.
- Yangzhou Edison, Yangzhou Edison-Litek, and Dongguan Edison (collectively, the Mainland China sites): from the first day of employment, each employee who signs a labor contract is enrolled in pension insurance, medical insurance, work-injury insurance, and unemployment insurance in accordance with law. Positions with higher risk coefficients are additionally covered by accident insurance as a supplement to medical insurance, with 100% of accident-insurance premiums borne by the Company to provide more comprehensive protection.

Family-Friendly Childcare Environment

- Taipei sites: among employees eligible to apply for parental leave without pay in 2025, 33.3% applied and had not yet reached their scheduled return-to-work date. Looking back to 2024, the return-to-work rate among applicants was 100%. Edison headquarters provides a dedicated breastfeeding/pumping room in the office area for postpartum mothers to use with peace of mind.
- Mainland China sites: provide breastfeeding-related support measures, such as breastfeeding leave, to create a supportive workplace.

Smoke-Free Workplace Policy

Support government smoke-free workplace policies and periodically organize smoking-cessation health seminars or activities to promote healthy lifestyles beginning with individual action.

Access and Security Controls

All sites are equipped around the clock with access monitoring and access-control systems. Security personnel manage entry and exit during nighttime and holidays to maintain safety.

Air-Conditioning Maintenance and Cleaning

External contractors are commissioned regularly each year to clean and maintain air-conditioning systems on all plant floors. This improves the energy efficiency of central air-conditioning equipment, reduces dirt and dust accumulation in ducts, prevents mold and bacteria growth, improves indoor office air quality, and helps prevent polluted air from becoming a hidden health risk for employees.

Drinking Water Testing

External contractors are regularly commissioned to replace filters, maintain water dispensers on all floors, and test E. coli and total bacterial counts to ensure water quality meets regulatory standards. Test results are posted beside water dispensers for employee reference.

Environmental Noise Testing

- Taipei sites: when sound generated by machinery and equipment in a workplace exceeds 90 dB, the employer shall implement engineering controls and reduce workers' noise exposure time. The Company arranges two environmental noise tests each year, and no 2025 results exceeded standard limits.
- Mainland China sites: when workplace noise generated by machinery exceeds 85 dB, employers are required to take relevant measures and provide protective equipment. The Mainland China sites conduct occupational-hazard factor testing once a year. All 2025 results met requirements and did not exceed standard limits.

Promoting Accident-Free Working Hours

Promote autonomous safety and health management to increase employee awareness and pursue the goal of zero workplace accidents. Measures include:

- Fire safety drills: each plant has fire-protection systems and equipment compliant with local regulations and conducts regular inspection and reporting as required by fire laws. Each plant conducts fire training and emergency response drills annually. No fires occurred in 2025 and there were no related injuries or fatalities.
- Each plant regularly tests and inspects facility wiring and electrical systems to ensure electrical safety and prevent accidents.
- Machinery and equipment at each plant undergo autonomous inspection, repair, and maintenance on daily, weekly, monthly, and annual schedules to ensure equipment safety.
- Each site carries relevant property insurance annually, including fire insurance.

Occupational Safety and Health Training

To protect employee safety and health and prevent occupational accidents, Edison promotes occupational safety and health training. In addition to pre-operation daily inspections, the Company regularly conducts safety and health training such as fire training, occupational-safety training, and health-education communication to strengthen the Company's safety and health culture and provide employees with necessary knowledge and concepts.

New-employee occupational-safety training achievement rates at all locations were 100% in both 2024 and 2025. All new employees are subject to a mandatory "training before work" requirement. Training participants are designated annually based on the latest fire-response team roster, and all assigned members are strictly required to participate. Training achievement rates for fire-response team members at all sites also remained at 100% in 2024 and 2025. For selected production-line employees, comprehensive production-safety education is provided, including items required by law, to deepen safe operating practices and emergency-response skills. Occupational safety and health training results for 2024-2025 are as follows:

Operating Location (Note 1)	Training Category	2024			2025		
		Required Participants	Actual Participants	Total Training Hours	Required Participants	Actual Participants	Total Training Hours
Headquarters Edison	New Employee Training	27	27	81	36	36	108
	Certification Training	6	6	33	3	3	16
	Fire Safety Training	59	59	236	68	68	151
Edison-Litek Opto	New Employee Training	36	36	108	20	20	60
	Certification Training	3	3	25	4	4	30
	Fire Safety Training	38	38	152	40	40	80
	Production Safety Training	199	199	99.5	724	724	181
Dongguan Edison	New Employee Training	89	89	89	65	65	65
	Certification Training	3	3	36	5	5	84
	Fire Safety Training	394	394	394	384	384	384
	Production Safety Training	89	89	178	500	500	500
Yangzhou Edison	New Employee Training	99	99	99	143	143	143
	Certification Training	2	2	72	8	8	60
	Fire Safety Training	219	219	219	234	234	234
	Production Safety Training	16	16	32	14	14	28
Yangzhou Edison-Litek	New Employee Training	131	131	131	121	121	121
	Certification Training	2	2	14	3	3	24
	Fire Safety Training	108	108	108	131	131	131
	Production Safety Training	11	11	22	61	61	244
Total		1531	1531	2128.5	2564	2564	2644

Note 1: Production safety training data primarily cover production bases (operating sites).

Occupational Safety Training Highlights

Fire Drill

Production Safety Training

Employee Health Promotion:

To implement worker health-service systems and physical and mental health protection measures and increase workplace health knowledge, Edison takes a caring approach by actively planning, communicating, and promoting correct health knowledge. The Company seeks to build a healthy, friendly, and active workplace environment. We hope employees develop positive and proactive health concepts, maintain physical and mental well-being, integrate workplace health into daily life, and achieve a healthy balance between family and work.

Taipei sites: in accordance with the Regulations of the Labor Health Protection, regular health examinations and health-data management are conducted. Physicians and nurses are invited to provide individual employee consultations and explain examination reports at the Company. Health weekly reports are provided periodically to promote self-health-management concepts.

Mainland China sites: employee health is closely monitored. Annual health examinations are provided regularly, and occupational-disease examinations are arranged periodically for positions exposed to occupational hazards in accordance with the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases. The Company bears 100% of examination costs.

In support of Safety Month in 2025, safety competitions were promoted at all sites. Through team-based participation, the Company seeks to internalize workplace safety awareness and strengthen prevention in the work environment.

Taipei sites: a safety-knowledge competition was held in July 2025 with 14 teams and 42 participants. A real-time competition format reinforced employees' memory of regulatory requirements.

Mainland China sites: annual Safety Month knowledge competitions were held separately in June 2025, each with 8 teams and 24 participants. Yangzhou Edison focused on frontline prevention and cross-department collaboration, while Dongguan Edison sought to strengthen understanding of job responsibilities, emergency escape, and the importance of safety red lines.

Health Promotion Activities

Operating Location	Activity	Participants	
Year		2024	2025
Edison Headquarters	Annual health examination	118 persons	N/A (Note 1)
	On-site health services	57 persons	81 persons
	Health management weekly report	Periodic communication	Periodic communication
	Implementation of the Four Major Protection Programs	31 persons	18 persons
	In-plant work-environment monitoring	2 times	2 times
Edison-Litek Opto	Annual health examination	71 persons	N/A (Note 1)
	On-site health services	16 persons	14 persons
	Weekly health management report	Ad hoc awareness communications	Ad hoc awareness communications
	Implementation of the Four Major Protection Programs	6 persons	3 persons
	Work environment monitoring within the plant	2 times	2 times
Dongguan Edison	Annual health examination	104 persons	145 persons
	Occupational health examination	52 persons	54 persons
	Testing of occupational disease hazard factors in the workplace	1 time	0 times
Yangzhou Edison	Annual health examination	126 persons	122 persons
	Occupational health examination	28 persons	43 persons
	Testing of occupational disease hazard factors in the workplace	1 time	1 time
Yangzhou Edison-Litek	Annual health examination	49 persons	49 persons
	Occupational health examination	13 persons	21 persons
	Testing of occupational disease hazard factors in the workplace	1 time	1 time

Note 1: Conducted once every two years.

Highlights of 2025 Occupational Health Examinations

7.5.2 Occupational Safety and Health

I. Occupational Safety and Health Policy and Commitment

Edison adheres to an occupational safety and health policy centered on "Safety First, Risk Management, Full Participation, Regulatory Compliance, and Continuous Improvement." We are committed to building a safe, healthy work environment that meets regulatory requirements and regard employee safety and health as an important foundation for sustainable business operations.

Through the establishment and implementation of occupational safety and health management plans and related management mechanisms, we continuously promote measures including hazard identification, risk assessment, education and training, meeting communications, and emergency response drills. These efforts are intended to prevent occupational injuries and illnesses, reduce potential workplace hazards, and enhance employees' safety awareness and self-protection capabilities.

At the same time, Edison commits to complying with occupational safety and health laws, customer requirements, and applicable standards at each operating location. Through continuous improvement and rolling risk management, we optimize workplace safety and health management practices, fulfill corporate social responsibility, and support the Company's long-term, sound, and sustainable development.

We firmly believe that employee safety and health are among the Company's most important assets. Edison will continue to promote occupational safety, health, and health-promotion measures, reduce occupational accident risks, and strive to create a safe, healthy, and resilient high-quality workplace.

Explanation of the Five Core Policy Elements

Core Element	Description
Safety First	Protect worker safety as the foremost principle by providing safety facilities, improving the work environment, and promoting safety awareness to reduce workplace risks.
Risk Management	Implement hazard identification, risk assessment, and opportunity management to prevent accidents and reduce potential hazards.
Full Participation	Encourage employees to participate in occupational safety and health management activities through the safety and health committee, education and training, consultation and communication, and improvement suggestions.
Regulatory Compliance	Comply with occupational safety and health laws, regulations, standards, and customer requirements applicable at each operating location.
Continuous Improvement	Continuously improve occupational safety and health performance through regular reviews, employee self-health management, corrective actions for abnormalities, and rolling risk management.

II. Worker Participation, Consultation, and Communication

(1) Taiwan Sites:

At Edison headquarters, an Occupational Safety and Health Committee (hereinafter the "Safety Committee") is established in accordance with law. The General Manager and CEO serves as chair, with one executive secretary. Committee members comprise department heads, occupational safety and health personnel, and labor representatives. Labor representatives are selected from various units and account for more than the legally required one-third of committee membership.

The Safety Committee meets once every three months and is responsible for reviewing, coordinating, and recommending matters related to occupational safety and health; compiling and reviewing occupational accident investigation results; examining work-environment monitoring results; recommending health management and health-promotion proposals; and assessing on-site safety and health management performance. These efforts aim to prevent occupational accidents and safeguard a safe and healthy work environment for employees. Other specific worker participation, consultation, and communication practices are as follows:

The Safety Committee develops related systems and improvement measures in accordance with applicable laws and regulations. General safety and health education and training is provided to employees, and safety and health work rules are established to enable full participation and collective prevention.

(2) Mainland China Sites:

Safety committees are established in accordance with law, with the plant manager serving as chair. Committee members comprise department heads, occupational safety and health personnel, and labor representatives, and meetings are held quarterly. Their principal functions are to promote industrial safety management, conduct safety audits, and reduce labor-related risks.

III. Occupational Safety and Health Management System

(1) Taiwan Sites:

Edison complies with the requirements of the Occupational Safety and Health Act and actively promotes worker safety and health. We have established a safety and health management system, including safety and health work rules, occupational safety management regulations, and emergency response control procedures, and use education and training to strengthen employee awareness and ensure workplace safety.

(2) Mainland China Sites:

Local operations comply with the Work Safety Law of the People's Republic of China and the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases, following the basic policy of "Safety First, Prevention Foremost, and Comprehensive Management." Employee awareness is strengthened through education and training to ensure workplace safety.

Occupational Safety and Health Control Measures

To effectively prevent occupational accidents and strengthen workplace safety management, the Company regularly implements the following occupational safety and health control measures:

- **Assign dedicated occupational safety and health personnel and related management personnel**

  In accordance with the Occupational Safety and Health Act and related regulations, each site appoints occupational safety and

health management personnel, first-aid personnel, fire-prevention managers, and supervisors for organic-solvent operations. Regular in-service and refresher training is arranged to ensure that such personnel possess the professional knowledge and emergency-response capabilities required for their duties.

- **Strengthen chemical-use management and education and training**
  Employees who handle chemicals within the plants receive regular education and training so that they understand chemical properties, hazard risks, correct operating methods, and emergency response procedures, thereby reducing safety risks caused by improper use.
- **Install emergency washing and response equipment**
  Emergency washing equipment is installed in work areas where personnel may come into contact with chemicals such as alcohol and acetone. If chemicals splash into an employee's eyes or face, immediate preliminary treatment can be provided to reduce the severity of injury.
- **Implement fire-safety management and emergency response drills**
  All sites are equipped with comprehensive fire-protection systems, which are regularly inspected and reported in accordance with fire-safety regulations. The Company conducts fire-safety training and emergency response drills every six months to improve employees' ability to respond to fires, disasters, and unexpected events.
- **Conduct 6S workplace safety inspections**
  Each site conducts weekly 6S workplace inspections covering the work environment, passageway safety, item placement, housekeeping and maintenance, and potential hazards. Corrective actions are tracked to maintain a sound and safe working environment.
- **Strengthen electrical-safety inspections**
  Each site regularly tests and inspects plant wiring and electrical equipment to confirm the safety and stability of electrical systems and reduce disaster risks arising from electrical abnormalities, aging wiring, or equipment failure.
- **Implement autonomous inspections and preventive maintenance for machinery and equipment**
  Each site performs autonomous inspections, repair, and maintenance of machinery and equipment, with checks conducted at daily, weekly, monthly, and annual intervals as applicable. This helps ensure equipment remains in normal and safe operating condition and reduces occupational accident risks arising from equipment abnormalities.

IV. Hazard Identification, Risk Assessment, and Accident Investigation

Control Item	Implementation Description
Hazard Identification	To ensure effective hazard identification and risk assessment, Edison follows its internal "Environmental Aspect Assessment and Control Procedure" and establishes subsequent risk treatment and control measures for adverse environmental impacts (threats) caused by the Company's operations.
Accident Investigation	When an employee experiences an occupational injury, the incident is followed up in accordance with the accident-handling process. The extent of damage and the work-related injury are determined based on the contents of the occupational injury report. After the investigation is completed, the responsible unit supervisor proposes preventive measures to reduce losses and prevent recurrence of similar incidents.

V. Occupational Accident Statistics and Analysis

The following table presents occupational injury statistics and analysis for Edison Group employees. In 2025, there was one recordable occupational injury (at a Mainland China site). Through hazard identification, improvements to the on-site environment, education, training, and awareness communications, the Group aims to reduce future occupational injuries.

Disabling Injury Information for All Workers	2023	2024	2025
Total Annual Working Hours of All Workers	1,679,515	1,834,150	1,952,130
Occupational Injury Fatalities	-	-	-
Number of Serious Occupational Injuries	-	-	-
Lost Workdays	24	-	3
Number of Recordable Occupational Injuries	1	0	1
Occupational Injury Fatality Rate	-	-	-
Serious Occupational Injury Rate	-	-	-
Total Recordable Incident Rate (TRIR)	0.12	-	0.1
Lost Workday Rate (LWR)	2.86	-	0.31

Notes:
1. "Total annual working hours" are calculated as the number of employees from January through December x working days in the month x daily working hours.
2. Indicator calculations exclude commuting-related injury incidents.
3. "Occupational injury fatality rate" = number of occupational injury fatalities x 200,000 / total annual working hours.
4. "Serious occupational injury rate" = number of serious occupational injuries x 200,000 / total annual working hours.
5. "Total recordable incident rate (TRIR)" = number of recordable occupational injuries x 200,000 / total annual working hours.
6. "Lost workdays" means the number of days an injured person is temporarily (or permanently) unable to return to work, excluding the day of injury and the day of return to work, but including intervening days (including Sundays, holidays, or days on which the business entity is shut down) and any days after return to work on which the person cannot work due to the same accident; "Lost Workday Rate (LWR)" = lost workdays x 200,000 / total annual working hours.
7. "Number of recordable occupational injuries" refers to the number of affected persons described above (with more than 8 hours of lost work time).
8. "Number of serious occupational injuries" refers to injured persons with other irreversible injuries (such as amputation) or who cannot recover to their pre-injury work status within six months.
9. "All workers" above includes both employees and non-employee workers.

Through its occupational safety and health management system, hazard identification and risk assessment mechanisms, and accident investigation and corrective-action tracking processes, Edison continuously enhances workplace safety management effectiveness. Beyond regulatory compliance, we emphasize prevention through education and training, inspection management, equipment maintenance, and emergency response drills to strengthen the safety awareness of employees and contractors, reduce occupational accident risks, and create a safe, healthy, and resilient work environment.

7.5.3 Labor-Management Communication

Sound labor-management communication mechanisms help employees understand the Company's operating objectives, development direction, and external challenges while enabling management to stay informed of employees' working conditions and needs. Such mechanisms provide an important foundation for optimizing management systems, building a friendly workplace, and improving the quality of employee relations.

Edison strictly complies with labor laws at each operating location. Human resources administration, working conditions, employee rights, and communication mechanisms are all handled in accordance with local regulatory requirements. Although Edison has not entered into collective bargaining agreements, it maintains transparent communication channels. Edison headquarters and Edison-Litek Opto hold quarterly labor-management meetings as required by law to coordinate labor relations. Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek encourage employees to form labor unions to protect their rights, with union representatives arranging meetings with the Company to express employee views and promote labor-management cooperation. From 2023 to 2025, the number of communication meetings between union representatives and the Company was zero.

At the same time, Edison maintains diverse communication channels. Through two-way labor-management communication, employees are able to fully express their opinions, while the Company can respond in a timely manner and convert suggestions, one by one, into policies for implementation.

At its operating locations in Taiwan and Mainland China, Edison establishes human resources management mechanisms in accordance with local labor laws and separately complies with local regulations governing mass layoffs to protect employee rights and ensure compliant business operations.

In situations involving major operational changes or organizational adjustments, Edison also establishes employee-rights protection and communication procedures in accordance with local legal requirements. In Taiwan, where a mass layoff is involved, a mass layoff plan will be submitted 60 days before implementation as required, the local labor authority will be notified, and the plan will be publicly announced. In Mainland China, where economic layoffs are involved, the Company will explain the circumstances to the labor union or all employees in advance, solicit their opinions, and report to or file with the labor administrative authority in accordance with applicable regulations. The Company is committed to completing required notifications, communications, and consultations within statutory procedures and time limits to safeguard employee rights and minimize the potential impact of organizational adjustments on employees.

From 2024 to 2025, no mass layoffs occurred at any Edison operating location in Taiwan or Mainland China, with zero related cases recorded. No material labor-management disputes occurred during the same period, demonstrating that the Company continues to maintain stable and harmonious labor relations through compliance management and diverse communication mechanisms.

Diverse Communication Channels	Headquarters Edison	Edison-Litek Opto	Dongguan Edison	Yangzhou Edison	Yangzhou Edison-Litek
Telephone and Messaging Applications	√	√	√	√	√
Dedicated HR Mailbox	√	√			
Labor-Management Meetings / Labor Union	√	√	√	√	√
Individual Employee Interviews	√	√	√	√	√
Company and Employee Welfare Committee Activities (see 7.2.2 for details)	√	√	√	√	√

In addition, we firmly believe that listening drives progress. Each November, we conduct a two-week "All-Employee Satisfaction

Survey." Through systematic collection of feedback, we gain deeper insight into employees' views on the work environment, organizational management, and personal development. Within this positive cycle of survey, feedback, and improvement, the 2025 employee response rate was 81%, down 8 percentage points from 2024; however, overall satisfaction increased by 3 points year over year to 80 points. This indicates that employees' recognition of and support for Edison are steadily increasing.

Based on the employee satisfaction survey results, the Company conducts internal project reviews and makes item-by-item improvements. In 2025, priority was given to areas closely related to employees' careers and daily lives, directly responding to the issues of greatest and most common concern:

- Work Environment Optimization: Continue improving office conditions and basic facilities.
- System Enhancement: Optimize internal operating processes to improve efficiency and fairness.
- Healthy Meal Management: Strictly manage cafeteria hygiene, diversify meal quality and choices, and enhance employees' dining experience and well-being.

In summary, through institutionalized labor-management meetings, labor-union communication mechanisms, diverse channels for employee feedback, and regular employee satisfaction surveys, Edison continues to foster positive labor-management interaction and incorporates employee feedback into management improvement and workplace optimization. Going forward, the Company will continue to strengthen cross-site communication mechanisms, increase employee engagement and organizational trust, and create a stable, respectful, and inclusive work environment.

Appendices

Appendix I. GRI Content Index
Appendix II. SASB Semiconductor Industry Metrics Cross-Reference Table
Appendix III. Sustainability Disclosure Indicators for the Optoelectronics Industry
Appendix IV. TCFD Climate-Related Financial Disclosures
Appendix V. Climate-Related Information for TWSE/TPEx Listed Companies
Appendix VI. Management System Certificates

Appendices

Appendix I GRI Content Index in accordance

★ Indicates a Material Topic

Statement of Use	Edison has reported the information cited in this GRI Content Index with reference to the GRI Standards for the period from January 1 to December 31, 2025.						
GRI 1 Used	GRI 1: Foundation 2021						
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard. Edison is classified as an optoelectronics company among listed companies in Taiwan.						
GRI Standard / Other Source	Disclosure	Description	Location	Omission			GRI Sector Standard Reference No.
				Requirement(s) Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021							
The Organization and Its Reporting Practices	2-1	Organizational details	3.1 Company Profile				
	2-2	Entities included in the organization's sustainability reporting	00 Preface - Editorial Policy				
	2-3	Reporting period, frequency and contact point	00 Preface - Editorial Policy				
	2-4	Restatements of information	00 Preface - Editorial Policy				
	2-5	External assurance	00 Preface - Editorial Policy				
Activities and Workers	2-6	Activities, value chain and other business relationships	3.1 Company Profile				
	2-7	Employees	7.2.4 Diversity and Inclusion				
	2-8	Workers who are not employees	7.2.4 Diversity and Inclusion				
Governance	2-9	Governance structure and composition	4.1 Governance Practices				
	2-10	Nomination and selection of the highest governance body	4.1.1 Board Operations				
	2-11	Chair of the highest governance body	4.1.1 Board Operations				
	2-12	Role of the highest governance body in overseeing the management of impacts	4.1.1 Board Operations				
	2-13	Delegation of responsibility for managing impacts	1.2 Sustainability Development Governance Structure				
	2-14	Role of the highest governance body in sustainability reporting	1.2 Sustainability Development Governance Structure				
	2-15	Conflicts of interest	4.1.1 Board Operations				
	2-16	Communication of critical concerns	4.1.1 Board Operations				

Statement of Use	Edison has reported the information cited in this GRI Content Index with reference to the GRI Standards for the period from January 1 to December 31, 2025.						
GRI 1 Used	GRI 1: Foundation 2021						
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard. Edison is classified as an optoelectronics company among listed companies in Taiwan.						
GRI Standard / Other Source	Disclosure	Description	Location	Omission			GRI Sector Standard Reference No.
				Requirement(s) Omitted	Reason	Explanation	
	2-17	Collective knowledge of the highest governance body	4.1.1 Board Operations				
	2-18	Evaluation of the performance of the highest governance body	4.1.1 Board Operations				
	2-19	Remuneration policies	4.1.2 Functional Committee Operations / Remuneration Committee; 7.2.1 Compensation Policy				
	2-20	Process to determine remuneration	4.1.2 Functional Committee Operations / Remuneration Committee				
	2-21	Annual total compensation ratio	7.2.4 Diversity and Inclusion				
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	1.1 Sustainability Vision and Strategy				
	2-23	Policy commitments	5.2.2 Product Health and Safety; 4.4.3 Procurement Policies and Commitments; 7.3 Human Rights Management				
	2-24	Embedding policy commitments	1.2.1 Sustainability Development Committee; 1.2.2 Sustainability Development Working Group				
	2-25	Processes to remediate negative impacts	4.1.1 Board Operations				
	2-26	Mechanisms for seeking advice and raising concerns	2.2 Stakeholder Communication; 4.1.4 Ethics and Integrity				
	2-27	Compliance with laws and regulations	4.3 Regulatory Compliance				
	2-28	Membership associations	3.2 Participation in External Associations				
Stakeholder Engagement	2-29	Approach to stakeholder engagement	2.2 Stakeholder Communication				
	2-30	Collective bargaining agreements	7.5.3 Labor-Management Communication				
GRI 3: Material Topics 2021							
Material Topics	3-1	Process to determine material topics	2.3 Identification of Material Topics				
	3-2	List of material topics	2.3 Identification of Material Topics				

Statement of Use	Edison has reported the information cited in this GRI Content Index with reference to the GRI Standards for the period from January 1 to December 31, 2025.						
GRI 1 Used	GRI 1: Foundation 2021						
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard. Edison is classified as an optoelectronics company among listed companies in Taiwan.						
GRI Standard / Other Source	Disclosure	Description	Location	Omission			GRI Sector Standard Reference No.
				Requirement(s) Omitted	Reason	Explanation	
Economic Dimension							
★ Economic Performance							
GRI 3: Material Topics 2021	3-3	Management of material topics	4.6 Operating Performance				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	4.6 Operating Performance				
	201-2	★ Financial implications and other risks and opportunities due to climate change	6.2 Climate Governance and Climate Change Risk Assessment				
	201-3	Defined benefit plan obligations and other retirement plans	7.2.3 Retirement System and Implementation				
Market Presence							
GRI 202: Market Presence 2016	202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	7.2.4 Diversity and Inclusion				
	202-2	Proportion of senior management hired from the local community	7.2.4 Diversity and Inclusion				
Procurement Practices							
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	4.4.1 Supply Chain Integration and Risk Diversification				
★ Information Security							
GRI 3: Material Topics 2021	3-3	Management of material topics	4.5 Information Security and Privacy Protection				
Customized Material Topic	Information Security-1	No information security incidents occurred during the year.	4.5 Information Security and Privacy Protection				
★ Product Life Cycle Management							
GRI 3: Material Topics 2021	3-3	Management of material topics	5.1.1 Green Design; 5.1.2 Green Manufacturing				
Customized Material Topic	Product Safety-1	No regulatory violations or customer product-safety incidents occurred during the year.	5.2.2 Product Health and Safety; 4.3 Regulatory Compliance				

Statement of Use	Edison has reported the information cited in this GRI Content Index with reference to the GRI Standards for the period from January 1 to December 31, 2025.						
GRI 1 Used	GRI 1: Foundation 2021						
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard. Edison is classified as an optoelectronics company among listed companies in Taiwan.						
GRI Standard / Other Source	Disclosure	Description	Location	Omission			GRI Sector Standard Reference No.
				Requirement(s) Omitted	Reason	Explanation	
Environmental Dimension							
Materials							
GRI 301: Materials 2016	301-3	Reclaimed products and their packaging materials	6.3.4 Waste, Air Emissions, and Wastewater Management; 5.1.1 Green Design				
Energy							
GRI 302: Energy 2016	302-1	Energy consumption within the organization	6.3.1 Energy Management				
	302-3	Energy intensity	6.3.1 Energy Management				
	302-4	Reduction of energy consumption	6.3.1 Energy Management				
	302-5	Reductions in energy requirements of products and services	5.1.1 Green Design				
★ Emissions							
GRI 3: Material Topics 2021	3-3	Management of material topics	6.3.2 Greenhouse Gas Management				
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	6.3.2 Greenhouse Gas Management				
	305-2	Energy indirect (Scope 2) GHG emissions	6.3.2 Greenhouse Gas Management				
	305-3	Other indirect (Scope 3) GHG emissions	6.3.2 Greenhouse Gas Management				
	305-4	GHG emissions intensity	6.3.2 Greenhouse Gas Management				
	305-5	Reduction of GHG emissions	6.3.2 Greenhouse Gas Management				
	305-6	Emissions of ozone-depleting substances (ODS)		Not applicable	No emissions of ozone-depleting substances	None identified through the inventory.	

Statement of Use	Edison has reported the information cited in this GRI Content Index with reference to the GRI Standards for the period from January 1 to December 31, 2025.						
GRI 1 Used	GRI 1: Foundation 2021						
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard. Edison is classified as an optoelectronics company among listed companies in Taiwan.						
GRI Standard / Other Source	Disclosure	Description	Location	Omission			GRI Sector Standard Reference No.
				Requirement(s) Omitted	Reason	Explanation	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Not applicable	No such air emissions.	None identified through the inventory.	
Waste							
GRI 306: Waste 2020	306-3	Waste generated	6.3.4 Waste, Air Emissions, and Wastewater Management				
	306-4	Waste diverted from disposal	6.3.4 Waste, Air Emissions, and Wastewater Management				
	306-5	Waste directed to disposal	6.3.4 Waste, Air Emissions, and Wastewater Management				
★ Sustainable Supply Chain - Supplier Environmental Assessment							
GRI 3: Material Topics 2021	3-3	Management of material topics	4.4.2 Reducing Environmental Impacts from Raw Material Transportation; 4.4.3 Procurement Policies and Commitments; 4.4.4 Supplier Management and Evaluation Mechanism				
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers screened using environmental criteria	4.4.4 Supplier Management and Evaluation Mechanism				
	308-2	Negative environmental impacts in the supply chain and actions taken	4.4.2 Reducing Environmental Impacts from Raw Material Transportation				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers screened using social criteria	4.4.4 Supplier Management and Evaluation Mechanism				
	414-2	Negative social impacts in the supply chain and actions taken	4.4.3 Procurement Policies and Commitments				
Social Dimension							
★ Employment Relations (Talent Sustainability)							

Statement of Use	Edison has reported the information cited in this GRI Content Index with reference to the GRI Standards for the period from January 1 to December 31, 2025.						
GRI 1 Used	GRI 1: Foundation 2021						
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard. Edison is classified as an optoelectronics company among listed companies in Taiwan.						
GRI Standard / Other Source	Disclosure	Description	Location	Omission			GRI Sector Standard Reference No.
				Requirement(s) Omitted	Reason	Explanation	
GRI 3: Material Topics 2021	3-3	Management of material topics	7.2.1 Compensation Policy; 7.2.2 Employee Benefits; 7.2.4 Diversity and Inclusion; 7.5.1 Building a Healthy Workplace; 7.5.2 Occupational Safety and Health; 7.5.3 Labor-Management Communication				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	7.2.4 Diversity and Inclusion				
	401-2	Benefits provided to full-time employees	7.2.1 Compensation Policy; 7.2.2 Employee Benefits; 7.2.3 Retirement Benefits				
	401-3	Parental leave	7.5.1 Building a Healthy Workplace				
Labor/Management Relations							
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	7.5.3 Labor-Management Communication				
Occupational Health and Safety							
GRI 403: Occupational Health and Safety 2018 - Management Approach	403-2	Hazard identification, risk assessment, and incident investigation	7.5.2 Occupational Safety and Health				
	403-3	Occupational health services	7.5.1 Building a Healthy Workplace				
	403-5	Worker training on occupational health and safety	7.5.1 Building a Healthy Workplace				
	403-6	Promotion of worker health	7.5.1 Building a Healthy Workplace				
GRI 403: Occupational Health and Safety 2018	403-9	Work-related injuries	7.5.2 Occupational Safety and Health				
	403-10	Work-related ill health	7.5.1 Building a Healthy Workplace				

Statement of Use	Edison has reported the information cited in this GRI Content Index with reference to the GRI Standards for the period from January 1 to December 31, 2025.						
GRI 1 Used	GRI 1: Foundation 2021						
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard. Edison is classified as an optoelectronics company among listed companies in Taiwan.						
GRI Standard / Other Source	Disclosure	Description	Location	Omission			GRI Sector Standard Reference No.
				Requirement(s) Omitted	Reason	Explanation	
Training and Education							
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	7.2.5 Training and Development				
	404-3	Percentage of employees receiving regular performance and career development reviews	7.2.5 Training and Development				
Diversity and Equal Opportunity							
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	7.2.4 Diversity and Inclusion				
	405-2	Ratio of basic salary and remuneration of women to men	7.2.4 Diversity and Inclusion				
Customer Health and Safety							
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	5.2.2 Product Health and Safety				
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.3 Regulatory Compliance; 5.2.2 Product Health and Safety				
Marketing and Labeling							
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	5.2.2 Product Health and Safety				
	417-3	Incidents of non-compliance concerning marketing communications	4.3 Regulatory Compliance; 5.2.2 Product Health and Safety				
Customer Privacy							
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.5 Information Security and Privacy Protection				

Appendix II. SASB Semiconductor Industry Metrics Cross-Reference Table

Disclosure Topic	Metric Code	Disclosure Metric	Nature	Corresponding Report Section	Remarks
Greenhouse Gas Emissions	TC-SC-110.a.1	Gross Scope 1 emissions and amount of total emissions from perfluorinated compounds	Quantitative	6.3.2 Greenhouse Gas Emissions Management	
	TC-SC-110.a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Qualitative	6.3.2 Greenhouse Gas Emissions Management	
Energy Management in Manufacturing	TC-SC-130.a.1	Total energy consumed	Quantitative	6.3.1 Energy Management	
		Percentage of total energy consumed from grid electricity			
		Percentage of total energy consumed from renewable sources			
Water Management	TC-SC-140.a.1	Total water withdrawn and percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	6.3.3 Water Resource Management	Edison's operating locations are not located in high water-stress regions.
		Total water consumed and percentage in regions with High or Extremely High Baseline Water Stress			
Waste Management	TC-SC-150.a.1	Amount of hazardous waste generated from manufacturing and percentage recycled	Quantitative	6.3.4 Waste, Air Emissions, and Wastewater Management	
Employee Health and Safety	TC-SC-320.a.1	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	Qualitative	7.5 Employee Care and Occupational Safety	
	TC-SC-320.a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantitative	7.6 Employee Care and Occupational Safety	No monetary losses resulting from legal proceedings associated with employee health and safety violations occurred in 2025.

Disclosure Topic	Metric Code	Disclosure Metric	Nature	Corresponding Report Section	Remarks
Recruiting and Managing a Global and Skilled Workforce	TC-SC-330.a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	Quantitative	7.2.4 Diversity and Inclusion	
Product Life Cycle Management	TC-SC-410.a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	5.2.2 Product Health and Safety	The percentage of revenue from products not compliant with IEC 62474 is 0%.
	TC-SC-410.a.2	Processor energy efficiency at a system level for: (1) servers, (2) desktops, and (3) laptops	Quantitative	--	The Company does not fall within the processor category; therefore, this metric is not applicable.
Materials Sourcing	TC-SC-440.a.1	Description of the management of risks associated with the use of critical materials (Note 1)	Qualitative	5.2.2 Product Health and Safety; 4.4.3 Procurement Policies and Commitments	Not applicable
Intellectual Property Protection and Competitive Behavior	TC-SC-520.a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior	Quantitative	4.3 Regulatory Compliance	No legal proceedings related to anti-competitive behavior occurred in 2025.

Note 1: Critical materials include, but are not limited to, cobalt, fluorspar, gallium, germanium, graphite, indium, magnesium, niobium, tantalum, tungsten; platinum-group metals (platinum, palladium, iridium, rhodium, ruthenium); and rare-earth elements, including yttrium, scandium, lanthanum, and lanthanides (cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, and lutetium).

Appendix III. Sustainability Disclosure Metrics for the Optoelectronics Industry

No.	Metric	Metric Type	Annual Disclosure	Unit	Remarks
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	6.3.1 Energy Management	Gigajoules (GJ), Percentage (%)	
2	Total water withdrawal and total water consumption	Quantitative	6.3.3 Water Resource Management	Thousand cubic meters (m^3)	
3	Weight of hazardous waste generated and percentage recycled	Quantitative	6.3.4 Waste, Air Emissions, and Wastewater Management	Metric tons (t), Percentage (%)	
4	Description of occupational accident categories, number of persons, and rates	Quantitative	7.5.2 Occupational Safety and Health	Rate (%), Number	
5	Product life cycle management disclosure: weight of scrapped products and electronic waste, and percentage recycled (Note 1)	Quantitative	5.1.1 Green Design; 6.3.4 Waste, Air Emissions, and Wastewater Management	Metric tons (t), Percentage (%)	
6	Description of risk management related to the use of critical materials (Note 2)	Qualitative Description	5.2.2 Product Health and Safety; 4.4.3 Procurement Policies and Commitments	Not applicable	
7	Total monetary losses from legal proceedings related to anti-competitive behavior regulations	Quantitative	4.3 Regulatory Compliance; 5.2.2 Product Health and Safety	Reporting Currency	No monetary losses from legal proceedings related to anti-competitive behavior regulations occurred in 2025.
8	Production volume of major products by product category	Quantitative	LED lighting products (373,655 KPCS); automotive LED products (191,358 KPCS); sensor components (111,644 KPCS)	Varies by product type	

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

Note 2: Critical materials include, but are not limited to, cobalt, fluorspar, gallium, germanium, graphite, indium, magnesium, niobium, tantalum, tungsten; platinum-group metals (platinum, palladium, iridium, rhodium, ruthenium); and rare-earth elements, including yttrium, scandium, lanthanum, and lanthanides (cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, and lutetium).

Appendix IV TCFD Climate-Related Financial Disclosures

Pillar	TCFD Recommended Disclosure	Corresponding Section	Page
Governance	Board's oversight of climate-related risks and opportunities	6.2 Climate Governance and Climate Change Risk Assessment	99
	Management's role in assessing and managing climate-related risks and opportunities	6.2 Climate Governance and Climate Change Risk Assessment	99
Strategy	Climate-related risks and opportunities identified by the organization over the short, medium, and long term	6.2 Climate Governance and Climate Change Risk Assessment	99
	Describe the impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	6.2 Climate Governance and Climate Change Risk Assessment	99
	The resilience of the organization's strategy, taking into consideration different climate-related scenarios	6.2 Climate Governance and Climate Change Risk Assessment	99
Risk Management	The organization's processes for identifying and assessing climate-related risks	6.2 Climate Governance and Climate Change Risk Assessment	100
	The organization's processes for managing climate-related risks	6.2 Climate Governance and Climate Change Risk Assessment	100
	How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	6.2 Climate Governance and Climate Change Risk Assessment	100
Metrics and Targets	Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	6.2 Climate Governance and Climate Change Risk Assessment	100
	Disclosure of Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions and the related risks	6.2 Climate Governance and Climate Change Risk Assessment	100
		6.3.2 Greenhouse Gas Emissions Management	109
	Targets used by the organization to manage climate-related risks and opportunities and performance against those targets	6.2 Climate Governance and Climate Change Risk Assessment	100

Appendix V Climate-Related Information of TWSE/TPEx Listed Companies

In accordance with Appendix 2 to the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, the following discloses the risks and opportunities posed by climate change to the Company and the related response measures adopted.

Item	Implementation Status	Report Disclosure Section
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	To address the high degree of climate uncertainty and rapid changes in policies and markets, and to promptly understand and estimate the potential impacts of climate change, Edison (including the five principal operating locations: parent company Edison, Edison-Litek Opto, Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek; hereinafter collectively "Edison") maintains the following Board and management oversight and governance arrangements for climate-related risks and opportunities: 1. Climate change issues are incorporated into Board-level oversight responsibilities to ensure the Board possesses sufficient knowledge to understand and assess related risks and opportunities: (1) On June 5, 2025, the Board approved establishment of the Sustainability Development Committee, consisting of five members, including two directors (Chairman Wu and Director Wang Hsiao-Chun). The Board also appointed manager Wang Hsiao-Chun as Chief Sustainability Officer to ensure the promotion and implementation of the Company's sustainability-related work. (2) A Sustainability Development Working Group is established under the Sustainability Development Committee. It is convened by the (Deputy) General Manager, plant managers, and Chief Sustainability Officer and comprises four functional teams: Business Management, Social Care, Environmental Sustainability, and Green Products. In accordance with the Sustainable Development Best Practice Principles and risk management rules and policies, these teams identify, assess, address, and monitor environmental, social, and governance risks that may affect the Company's operations, while adopting preventive measures in advance to reduce risk-related losses. (3) Material climate-related risks, opportunities, financial impacts, and emissions-reduction progress are reported to the Board at least once annually. In 2025, sustainability implementation status and future work plans were reported to the Board twice, including material climate-related risks, opportunities, financial impacts, and emissions-reduction progress. (4) To address the impacts of climate change on business operations, the Company adopted its Risk Management Policy in May 2020, incorporating extreme climate change into the scope of "environmental risks" and defining risk assessment factors, specific impact assessment results, and response measures. The Company reported the 2025 material-topic risk assessment results to the Board on November 6, 2025, and on December 23, 2025 reported short-, medium-, and long-term climate-related risks and opportunities, their impacts on the Company's business model, strategy, and financial planning, and corresponding response measures. (5) In 2025, all five directors participated in climate-risk-related education and training for a total of 56 hours. 2. To deepen sustainability governance, beginning in 2026 the Company plans to formally incorporate ESG-related indicators into the individual performance evaluations of senior executives. Specific management objectives and measurement priorities covering environmental (E), social (S), and governance (G) dimensions will be established according to the characteristics of each business group. Sustainability performance will be	6.2 Climate Governance and Climate Change Risk Assessment; 7.2.1 Compensation Policy

Item	Implementation Status	Report Disclosure Section
	closely linked to executive compensation to put stakeholder expectations and the core principles of sustainable business management into practice.	
2. Describe how identified climate-related risks and opportunities affect the Company's business, strategy, and finances over the short, medium, and long term.	Same as 6.2 Climate Governance and Climate Change Risk Assessment	6.2 Climate Governance and Climate Change Risk Assessment
3. Describe the financial impacts of extreme climate events and transition actions.	1. Financial impacts of extreme climate events: (1) Through risk assessment and internal discussion, Edison has identified that natural disasters such as typhoons and heavy rain may damage plant facilities, while high temperatures and associated power restrictions may affect production and operations. Such disasters may also cause supplier shutdowns or transport interruptions, affecting supplier deliveries or customer shipments and resulting in higher operating costs and lower revenue. (2) Response measures: ① Maintain property insurance to address financial losses from emergency disasters. ② Implement protective measures and drills in accordance with emergency response procedures. ③ During seasons prone to extreme weather, maintain safety stock; use multiple logistics providers and adjust transportation modes as alternatives to maintain supply and deliveries; establish two to three equivalent substitute materials and suppliers; diversify production regions; and arrange dispatching and split shipments to reduce supply impacts. 2. Financial impacts of transition actions: (1) Under transition risks, the shift to a low-carbon economy may involve broad policy and regulatory risks. Governments worldwide and in Taiwan are establishing regulations concerning carbon taxes, carbon fees, carbon trading, and carbon tariffs, as well as emissions-reduction targets and carbon trading mechanisms. Potential financial impacts include higher corporate carbon-emission costs, lower revenue, increased expenditures, and higher supply-chain costs. (2) Response measures: ① On December 23, 2025, the Board approved establishment of an internal carbon pricing mechanism, initially piloted at headquarters in 2025. ② Because Edison headquarters has paid-in capital of less than NT$2 billion, there is not yet an immediate regulatory need to introduce ISO 14067 or calculate product carbon footprints; implementation is planned with medium-term guidance.	4.4.2 Reducing Environmental Impacts from Raw Material Transportation; 6.2 Climate Governance and Climate Change Risk Assessment; 6.3.1 Energy Management; 6.3.2 Greenhouse Gas Emissions Management

Item	Implementation Status	Report Disclosure Section
	③ Gradually plan and invest in energy conservation and carbon reduction initiatives, including green-energy equipment to improve energy efficiency, reduce energy consumption and waste, and continue developing energy-saving, low-carbon green LED products.	
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the Company's overall risk management system.	1. The Board is the highest decision-making body for risk control across Group companies and directly oversees the Group's risk governance framework. Edison headquarters adopted the Risk Management Policy in May 2020 and incorporated extreme climate change into the scope of "environmental risks." Climate-risk assessment factors, specific impact assessment results, and response measures are reported to the Board annually so that the Board understands the impacts of climate change on the Company and the corresponding measures. The results of the material-topic risk assessment were reported to the Board on November 6, 2025. On December 23, 2025, the Board received a report on short-, medium-, and long-term climate-related risks and opportunities, as well as their impacts on Edison's business model, strategy, and financial planning and the Company's responses. 2. Edison has incorporated climate change as one of the material topics and key material risks in its sustainable development. In accordance with established risk management rules and policies, all sites identify the severity and circumstances of potential risks and plan corresponding measures across operations, products, supply-chain management, and other dimensions.	6.2 Climate Governance and Climate Change Risk Assessment; 4.2.1 Enterprise Risk Management
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	Edison has not yet used scenario analysis to assess resilience to climate change risks.	Not applicable
6. If there is a transition plan for managing climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	To achieve its emissions-reduction goals, Edison uses 2025 as the base year and targets a 25% reduction in greenhouse gas emissions (Scope 1 + Scope 2) by 2030 and a 35% reduction by 2040. Edison pursues reductions in direct emissions from operating activities (Scope 1) and indirect emissions from energy use (Scope 2). Actions include: 1. Promoting renewable energy use: Group-owned plants suitable for solar installations are planned for photovoltaic panel deployment. By the end of 2025, photovoltaic panels had been installed at both Yangzhou Edison and Yangzhou Edison-Litek, with electricity generated primarily used on-site. 2. Promoting greenhouse gas inventories: The five Edison Group sites completed greenhouse gas inventories for 2024, and third-party verification of the 2025 inventory is to be completed by July 2026. 3. Setting annual energy-conservation and carbon-reduction targets and implementing actions. 4. Promoting green (low-carbon) manufacturing processes. 5. Promoting environmental and energy-efficiency labels for lighting products manufactured and sold in Taiwan, or applicable energy-efficiency labels in other regions.	6.3.1 Energy Management

Item	Implementation Status	Report Disclosure Section
7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	To enhance sustainability governance capabilities and improve the forward-looking nature of investment and operating decisions in response to potential future carbon fees, carbon taxes, and carbon-reduction requirements from international supply chains, Edison headquarters submitted an internal carbon pricing mechanism to the Sustainability Development Committee for review on December 22, 2025, and it was approved by the Board on December 23, 2025. The parent company began piloting the mechanism in 2025 using a shadow price as a reference for subsequent decision-making, with expansion to other Group subsidiaries planned for 2026. The parent company's internal carbon price refers to the EU CBAM carbon price as the carbon-cost benchmark. As that price fluctuates between approximately €70 and €90 per metric ton of CO□ (about NT$2,400-3,600 per metric ton of CO□), the provisional internal carbon cost is set at €80 per metric ton of CO□ (NT$3,000 per metric ton of CO□). Under the user-pays principle, the internal carbon fee is calculated in internal management reports and included in the costs and expenses of each profit center. Because the parent company, in addition to its own external operations, is responsible for directing and coordinating global operations, the portion of calculated carbon fees attributable to subsidiaries is charged to them on a shadow-pricing basis. Through internal carbon pricing, the parent company actively encourages each profit center to reduce carbon emissions.	6.3.2 Greenhouse Gas Emissions Management
8. If climate-related targets have been set, describe the activities covered, greenhouse gas emission scopes, planned time horizons, annual progress, and other relevant information. If carbon offsets or renewable energy certificates (RECs) are used to achieve related targets, disclose the source and amount of emissions-reduction credits offset or the number of RECs used.	1. Considering that Edison headquarters has paid-in capital of less than NT$2 billion and taking its operating conditions into account, greenhouse gas inventory and management initially prioritize Scope 1 and Scope 2. Scope 3 is included in the Company's own inventory but is not included in emissions-intensity calculations. 2. Edison launched a voluntary greenhouse gas inventory program in 2023. The original reduction target used 2024 as the base year; however, because the Mainland China sites (Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek) underwent verification for the first time in 2025, the base year was changed to 2025. Emissions-reduction targets are: 2-1. Reduce greenhouse gas emissions (Scopes 1 & 2) by 25% by 2030. 2-2. Reduce greenhouse gas emissions (Scopes 1 & 2) by 35% by 2040. 2-3. Reduce annual carbon-emissions intensity by 2% compared with the base year. 3. 2025 greenhouse gas performance: 3-1. In 2025, total Scope 1 and Scope 2 greenhouse gas emissions from the Group's five sites were 6,377.0488 metric tons CO2e, an increase of 378.2079 metric tons CO2e, or approximately 6.30%, from 5,998.8409 metric tons CO2e in 2024. Edison implemented certain green-process initiatives that reduced CO2 emissions by approximately 703.94 metric tons. Although the annual energy-saving project target of reducing 200 metric tons of CO2 emissions was achieved, the year-over-year greenhouse gas reduction target was not met. 3-2. Greenhouse gas emissions intensity was 2.7630 metric tons CO2e per NT$ million of revenue in 2025, an increase of 17.87% from 2.3422 metric tons CO2e per NT$ million of revenue in 2024, and did not meet the target of reducing CO2 emissions intensity by 2% annually.	6.3.2 Greenhouse Gas Emissions Management

Item	Implementation Status	Report Disclosure Section
	3-3. The above targets were not met mainly because the Group is in a phase of gradual capacity expansion, with increased in-house production capacity resulting in higher carbon emissions. Going forward, the Group will progressively introduce smart and automated factories and purchase more advanced machinery and equipment, allowing older machinery to be phased out over time and reducing carbon emissions.	
9. Greenhouse Gas Inventory and Assurance Status, and Reduction Targets	See Tables 1-1 and 1-2 below.	6.3.2 Greenhouse Gas Emissions Management
1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Years	1-1-1 Greenhouse Gas Inventory Information	
	Describe greenhouse gas emissions for the most recent two years (metric tons CO2e), intensity (metric tons CO2e / NT$ million), and data coverage.	6.3.2 Greenhouse Gas Emissions Management

Item		2023	2024	2025
Greenhouse Gas - Total Emissions	Scope 1 (A)	151.3186	376.7058	355.6080
	Scope 2 (B)	1,514.8660	5,622.1351	6,021.4409
	Subtotal = (A)+(B)	1,666.1846	5,998.8409	6,377.0488
	Scope 3 (excluded from emission-intensity calculation)	1,093	1,912.6551	1,868.2046
Greenhouse Gas Emission Intensity ((A+B) / NT$ million revenue)		1.2153	2.3422	2.7630
Change in Greenhouse Gas Emission Intensity (%)		N/A	N/A	Base year (Increase of +17.87% from the previous year)

* Data coverage is described as follows: (1) Statistics for 2024-2025 cover all sites (Edison headquarters / Edison-Litek Opto / Dongguan Edison / Yangzhou Edison / Yangzhou Edison-Litek). (2) Greenhouse gas GWP (global warming potential) values are based on the IPCC 2021 Sixth Assessment Report. (3) Scope 3 primarily includes Cat. 3.1 raw material transportation, Cat. 3.2 product transportation, Cat. 3.5 business travel, Cat. 4.1 purchased goods, Cat. 4.3 waste treatment, and related items. (4) Sources of greenhouse gas inventory emission factors: see Section 6.3.2 Greenhouse Gas Emissions Management of this Report.

Item	Implementation Status	Report Disclosure Section
	Note 1: Direct emissions (Scope 1: direct emissions from sources owned or controlled by the Company), energy indirect emissions (Scope 2: indirect greenhouse gas emissions resulting from imported electricity, heat, or steam), and other indirect emissions (Scope 3: emissions arising from Company activities that are not energy indirect emissions and originate from emission sources owned or controlled by other companies). Note 2: The data coverage for direct emissions and energy indirect emissions is implemented according to the timetable prescribed under Article 4-1, Paragraph 2 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies (the "Rules"); information on other indirect emissions may be disclosed voluntarily. Note 3: Greenhouse gas inventory standard: ISO 14064-1 issued by the International Organization for Standardization (ISO). Note 4: Greenhouse gas emissions intensity is calculated using revenue (NT$ million).	
	1-1-2 Greenhouse Gas Assurance Information	
	Describe assurance status for the most recent two years, including assurance scope, assurance provider, assurance criteria, and assurance opinion.	6.3.2 Greenhouse Gas Emissions Management

Item	Implementation Status	Report Disclosure Section

Group Company	Scope	2023	2024	2025
Edison Opto	Standalone company	Self-inventory completed	First verification completed in August 2025: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Reasonable assurance Scope 3: Limited assurance	Verification completed in June 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Reasonable assurance Scope 3: Limited assurance
Edison-Litek Opto	Subsidiary	Self-inventory completed	First verification completed in August 2025: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Reasonable assurance Scope 3: Limited assurance	Verification completed in July 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Reasonable assurance Scope 3: Limited assurance
Dongguan Edison	Subsidiary	N/A	Self-inventory completed	First verification completed in July 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Limited assurance Scope 3: Limited assurance
Yangzhou Edison	Subsidiary	N/A	Self-inventory completed	First verification completed in July 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Limited assurance Scope 3: Limited assurance
Yangzhou Edison-Litek	Subsidiary	N/A	Self-inventory completed	First verification completed in July 2026: (1) Verification scope: Scope 1, Scope 2, Scope 3 (Note) (2) Verification body: SGS (3) Verification standard: ISO 14064-1:2018 (4) Level of assurance: Scope 1 and Scope 2: Limited assurance Scope 3: Limited assurance

Note: Scope 3 primarily includes Cat. 3.1 raw material transportation, Cat. 3.2 product transportation, Cat. 3.5 business travel, Cat. 4.1 purchased goods, Cat. 4.3 waste treatment, and related items.

Note 1: Implemented according to the timetable prescribed under Article 4-1, Paragraph 3 of the Rules. Note 2: The assurance provider complies with the Taiwan Stock Exchange Corporation's requirements concerning assurance providers for sustainability reports.

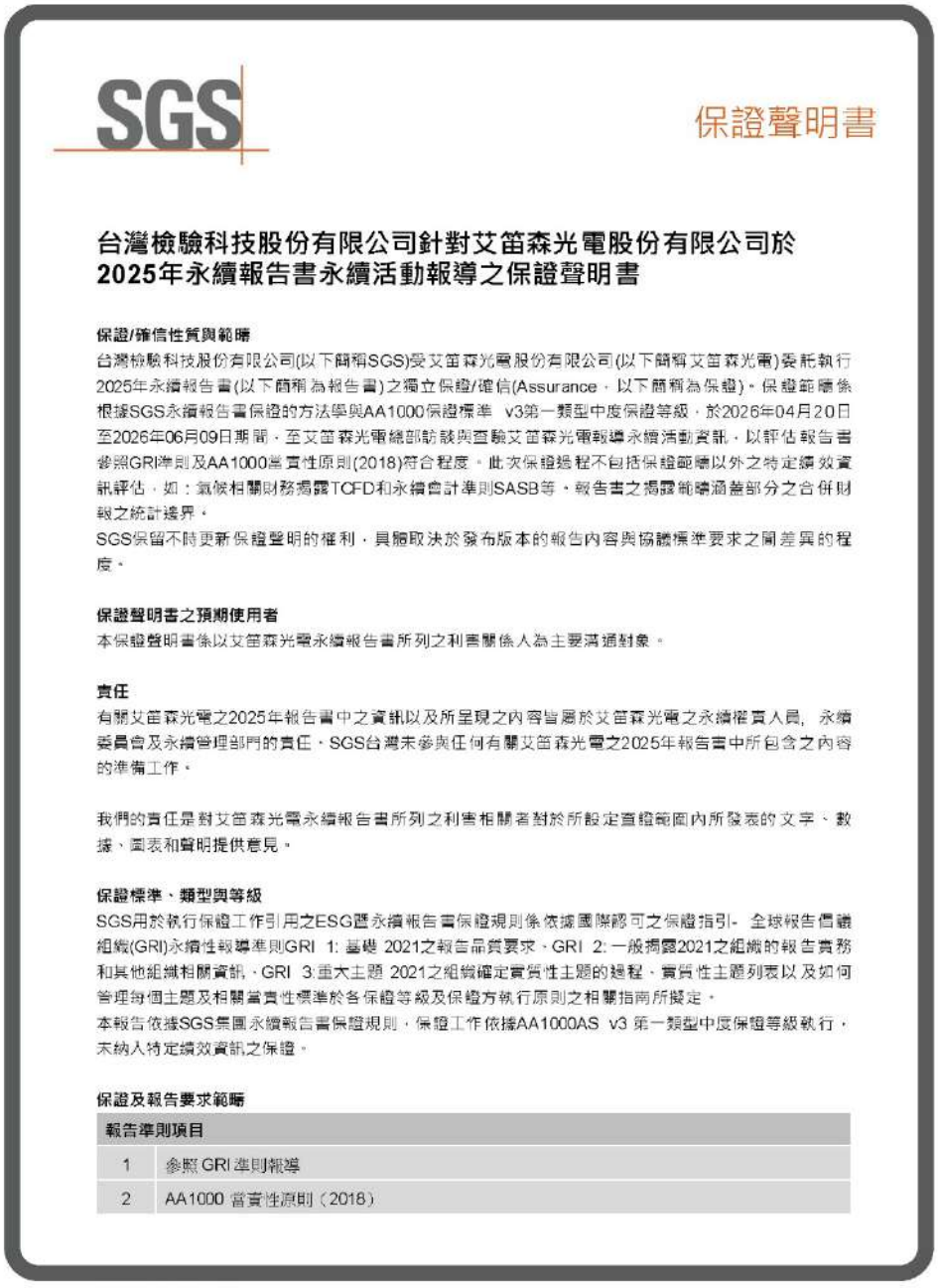
1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans	Describe the greenhouse gas reduction base year and data, reduction targets, strategies and specific action plans, and achievement of reduction targets.	6.3.1 Energy Management; 6.3.2 Greenhouse Gas Emissions Management

Item	Implementation Status	Report Disclosure Section
	1. Greenhouse gas reduction base year, data, and targets: 2025 is the base year; reduce greenhouse gas emissions (Scope 1 + Scope 2) by 25% by 2030 and by 35% by 2040. 2. Greenhouse gas reduction strategies: (1) Greenhouse gas emissions mainly arise from indirect emissions. CO2 emissions from purchased electricity are Edison's primary source of greenhouse gas emissions; therefore, electricity-saving measures are the priority carbon-reduction strategy. (2) Promote renewable energy use: Group-owned plants suitable for solar installations have been identified for photovoltaic panel installation to increase the proportion of green electricity used. (3) In response to international carbon-pricing trends, Edison refers to international carbon-market prices, carbon prices under greenhouse-gas-related regulations, and the Company's internal carbon-reduction costs in developing its carbon pricing mechanism, enabling early preparation for the financial impacts and risks of carbon fees under Taiwan climate-change regulations and the EU carbon border adjustment mechanism. (4) Purchase green electricity certificates. 3. Specific action plans: (1) Promote green (low-carbon) manufacturing processes: since 2023, aging chillers and air compressors have been progressively replaced; annual energy-saving measures are implemented for air conditioning, lighting, and production equipment to improve production efficiency while reducing carbon emissions. (2) In 2025, Edison headquarters replaced two leased vehicles with hybrid vehicles. (3) Photovoltaic panels have been installed at both Yangzhou Edison and Yangzhou Edison-Litek, progressively increasing the Group's green electricity ratio. (4) Edison headquarters piloted an internal carbon pricing mechanism in 2025. The Sustainability Development Committee approved it on December 22, 2025 and the Board approved it on December 23, 2025, with the "Shadow Price" method adopted as the basis for internal carbon pricing. 4. Achievement of reduction targets: In 2025, total Scope 1 and Scope 2 greenhouse gas emissions from the Group's five sites were 6,377.0488 metric tons CO2e, up 378.2079 metric tons CO2e, or approximately 6.30%, from 5,998.8409 metric tons CO2e in 2024. Edison implemented certain green-process initiatives that reduced CO2 emissions by approximately 703.94 metric tons. Although the annual energy-saving project target of reducing 200 metric tons of CO2 emissions was achieved, the year-over-year greenhouse gas reduction target was not met. This was because the Group is in a phase of gradual capacity expansion, and increased in-house production capacity led to higher carbon emissions. Going forward, smart and automated factories will be progressively introduced and more advanced machinery and equipment purchased, allowing older machinery to be gradually phased out and carbon emissions reduced.	

Appendix VI Management System Certificates

Sustainability Report

No.	Company Name	Validity Period
1-1	Edison Opto Corporation and subsidiaries (Edison-Litek, Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek)	2025



SGS

保證聲明書

台灣檢驗科技股份有限公司針對艾笛森光電股份有限公司於2025年永續報告書永續活動報導之保證聲明書

保證/確信性質與範疇

台灣檢驗科技股份有限公司(以下簡稱SGS)受艾笛森光電股份有限公司(以下簡稱艾笛森光電)委託執行2025年永續報告書(以下簡稱為報告書)之獨立保證/確信(Assurance，以下簡稱為保證)。保證範疇係根據SGS永續報告書保證的方法學與AA1000保證標準 v3第一類型中度保證等級，於2026年04月20日至2026年06月09日期間，至艾笛森光電總部訪談與查驗艾笛森光電報導永續活動資訊，以評估報告書參照GRI準則及AA1000當責性原則(2018)符合程度。此次保證過程不包括保證範疇以外之特定績效資訊評估，如：氣候相關財務揭露TCFD和永續會計準則SASB等，報告書之揭露範疇涵蓋部分之合併財報之統計邊界。

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

保證聲明書之預期使用者

本保證聲明書係以艾笛森光電永續報告書所列之利害關係人為主要溝通對象。

責任

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

我們的責任是對艾笛森光電永續報告書所列之利害相關者對於所設定查證範圍內所發表的文字、數據、圖表和聲明提供意見。

保證標準、類型與等級

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

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

保證及報告要求範疇

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

TWLPP 5008 Issue 2601

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

保證方法

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

使用限制及措施

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

獨立性及資格聲明

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

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

查證/保證意見

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

保證團隊認為報告組織已為此報告書選擇適當程度之保證等級。

AA1000當責性原則 (2018) 結論、發現事項及建議

包容性

艾笛森光電已透過多元利害關係人聽合活動展現其對包容性原則之實踐，包括以問卷調查、溝通交流及其他互動機制蒐集利害關係人意見與關切事項，作為組織瞭解及回應利害關係人需求之基礎，相關聽合機制有助於提升組織對利害關係人期望與關注議題之掌握，並支持永續決策與管理作為之推動。

TWLPP 5008 Issue 2601

重大性

艾笛森光電已建立重大議題鑑別流程，並透過正式評估機制辨識主要利害關係人及各利害關係人所關注之重大議題。建議未來進一步強化重大議題評估結果於組織各項管理流程之整合與應用，包括風險管理、法令遵循及相關內部政策與程序之連結，以提升永續治理效能，並展現對利害關係人關切議題之有效回應與當責管理。

回應性

本報告已揭露利害關係人議合情形及利害關係人意見回饋之溝通管道。未來建議進一步將利害關係人議合及回應機制系統性整合至組織管理架構之中，包括風險管理、法規遵循及策略規劃等相關流程，並於後續報導中正式揭露其執行成果與管理作法，以展現組織對利害關係人關切事項之有效回應及當責管理能力。

衝擊性

艾笛森光電已於本報告中揭露組織對利害關係人及組織本身所產生之相關衝擊資訊。未來建議進一步說明潛在衝擊之衡量與評估機制，包括直接與間接衝擊、有意與非預期衝擊，以及正面與負面衝擊等面向，同時強化相關管理措施及因應機制之揭露，以更完整展現組織對永續衝擊之識別、評估與管理能力。

全球報告倡議組織(GRI)永續性報導準則結論

艾笛森光電之2025年永續報告書已符合GRI 1：基礎 2021章節4中的所有報導原則，其內容符合GRI 1章節3中參考GRI準則進行報導的要求。重大議題及影響性已適當的參考GRI 3: 重大主題2021進行重大性鑑別與評估，並揭露重大主題相關之200/ 300/ 400系列主題準則。艾笛森光電已辨識其重大永續議題，針對未來報導，仍有機會透過建立明確且可衡量之衝擊指標，進一步強化其衝擊管理作法，建議艾笛森光電持續精進其衝擊評估與管理流程，以更充分展現其永續衝擊管理之有效性。

簽署人

AA1000
Licensed Report
000-8/V3-KT29F

鮑柏宇 管理與保證事業群副總裁
台北, 台灣
日期: 2026年08月06日
WWW.SGS.COM

TWLPP 5008 Issue 2601

ISO 14064-1

No.	Company Name	Management System and Certification	Validity Period	Certificate No.
2-1	Edison Opto Corporation and subsidiaries (Edison-Litek, Dongguan Edison, Yangzhou Edison, and Yangzhou Edison-Litek)	ISO 14064-1	2025	TW26/00477GG

Opinion TW26/00477GG

SGS

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

Edison Opto Corporation

17F., No. 17, Qiaohe Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions
355.6080 tonnes of CO_2e
Indirect emissions
7889.6455 tonnes of CO_2e
Direct emissions and indirect emissions
8245.254 tonnes of CO_2e

Authorized by

Stephen Pao
Business Assurance Director
Date: 25 August 2026
Version 1

TGP56B-15-1 2601
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park,
Wu Ku District, New Taipei City 248016, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com

GHG INVENTORY VERIFICATION ISO 14064-1 SGS

This Opinion is not valid without the full verification scope, objectives, criteria and findings available on the Opinion.

Page 1 of 9

The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	2.8865
		Direct emissions from mobile combustion	107.7744
		Direct process emissions and removals from industrial processes	0.3736
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	244.5735
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect emissions from electricity input	6021.4409
	Transportation	Emissions from upstream transportation and freight distribution	231.9481
		Emissions from employee commutes	768.7562
		Emissions from business travel	87.9923
	Products used by an organization	Emissions from upstream energy sources derived from purchased goods	673.2579
		Emissions from solid and liquid waste treatment	106.2502
	Associated with the use of products from the organization	-	0.0000
	Other sources	-	0.0000
Direct emissions and indirect emissions			8245.254

The emission of each site is described as below: Unit: tonnes of CO_2e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Taipei Edison Opto (including HQ、Zhonghe Factory and Warehouse)	109.7784	1,233.2068	787.6984	2,130.6836

Yangzhou Edison Opto Plant	102.2615	1,982.1163	200.9907	2,285.3684
Dongguan Edison Opto Plant	76.5619	1,594.1511	393.8091	2,064.5221
Taipei Edison-Litek (including Factory and Office)	27.4120	288.2250	399.6963	715.3333
Yangzhou Edison-Litek Plant	39.5941	923.7417	86.0102	1,049.3461

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Edison Opto Corporation (hereinafter referred to as "Edison"), 17F., No. 17, Qiaohe Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C., in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Edison is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed on 16 October 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 21 May 2026 to 17 June 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
  - (Taipei Edison Opto including HQ、Zhonghe Factory and Warehouse)
    - 17F., No. 11、13、15、17, Qiaohe Rd., Zhonghe Dist., New Taipei City 235, Taiwan
    - 3F., 5F., 8F., 10F., 10F.-1 & 10F.-2, No. 800, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan
    - 1F., No. 512-3、512-4、512-5, Yuanshan Rd., Zhonghe Dist., New Taipei City 235, Taiwan
  - No.101, Hua-Yang West Rd., Yangzhou City 225009, Jiangsu Province, China
  - (Dongguan Edison Opto Plant)
    - No.9, Xiju Rd., Xi-Cheng Industrial Park, Heng-li, DongGuan City 523460, GuangDong Province, China
    - 3F, 4F, Building 4, No. 1 Xiyi Road, Hengli Town, Dongguan City, 523460, Guangdong Province, China

- (Taipei Edison-Litek including Factory and Office)
  - 4F, 9F, No.800, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan
  - 7F, No.800, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan
- No.101, Hua-Yang West Rd., Yangzhou City 225009, Jiangsu Province, China

- Types of GHGs included: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), Greenhouse Gas Emission Factor, MOENV(2024.02.05).
  - Indirect emissions:
    - Electricity emission factor is 0.466 kgCO_2e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2026).
    - The electricity emission factor of China 0.5306 metric tons of CO2e/MWH, as announced by the Ministry of Ecology and Environment of the People's Republic of China in 2025.
    - The secondary database has Carbon Footprint Information Platform, CPCD database, ICAO…etc.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.
- Materiality：5%
- The version of inventory sheet: Jun.17.2026 V2
- The version of GHG statement: Jun.17.2026 V2
- Intended user of the verification opinion: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that nothing has come to our attention to cause us to believe that the GHG statement is materially misstated.

- The greenhouse gas emissions is 8245.254 metric tonnes of CO_2 equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO_2 equivalent

The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	2.8865
		Direct emissions from mobile combustion	107.7744
		Direct process emissions and removals from industrial processes	0.3736
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		Direct emissions and removals from land use, land use change and forestry	0.0000
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	Transportation	Emissions from upstream transportation and freight distribution	231.9481
		Emissions from employee commutes	768.7562
		Emissions from business travel	87.9923
	Products used by an organization	Emissions from upstream energy sources derived from purchased goods	673.2579
		Emissions from solid and liquid waste treatment	106.2502

	Associated with the use of products from the organization	-	0.0000
	Other sources	-	0.0000
Direct emissions and indirect emissions			8245.254

The emission of each site is described as below: Unit: tonnes of CO_2e

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Yangzhou Edison-Litek Plant	39.5941	923.7417	86.0102	1,049.3461

- The opinion of SGS is modified in accordance with the following described circumstances.
  - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
  - The verifier applies appropriate criteria for the material emissions, removals, or storage.
  - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
  - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
    - Corrected partial emission factors, heating values, and activity data; no unexpected material misstatements.
- Retention Limitation:
  - NA
- Additional Notes:
  - Category 1 and 2 emissions for overseas plants were verified via remote audit, and are therefore subject to a limited assurance level.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of Edison as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of clients.

Lead Verifier:

Verifier:

Verifier:

Verifier:

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at Edison, 17F., No. 17, Qiaohe Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C., This opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

This Opinion is not valid without the full verification scope, objectives, criteria and findings available on the Opinion.

ISO 14001

No.	Company Name	Management System and Certification	Validity Period	Certificate No.	Language	Certificate
3-1	Edison Opto Corporation	ISO 14001:2015	2023/09/19~ 2026/05/16	TW11/10239	English	
3-2	Edison Opto Corporation	ISO 14001:2015	2026/5/16 ~ 2029/4/30	TW11/10239	Chinese English	
3-3	Edison-Litek Opto Corporation	ISO 14001:2015	2023/03/22~ 2026/03/22	TW23/00000186	English	
3-4	Edison-Litek Opto Corporation	ISO 14001:2015	2026/03/22~ 2029/03/22	TW23/00000186	English	

No.	Company Name	Management System and Certification	Validity Period	Certificate No.	Language	Certificate
3-5	Dongguan Edison Opto Co., Ltd.	ISO 14001:2015	2023/04/27~ 2026/04/26	CN11/30485	English	
3-6	Dongguan Edison Opto Co., Ltd.	ISO 14001:2015	2026/04/27~ 2029/04/26	CN11/30485	Chinese English	
3-7	Yangzhou Edison Opto Co., Ltd.	ISO 14001:2015	2022/09/29~ 2025/09/28	CN10/20958	Chinese English	
3-8	Yangzhou Edison Opto Co., Ltd.	ISO 14001:2015	2025/09/29~ 2028/09/28	CN10/20958	Chinese English	

No.	Company Name	Management System and Certification	Validity Period	Certificate No.	Language	Certificate
3-9	Yangzhou Edison-Litek Opto Co., Ltd.	ISO 14001:2015	2021/9/13 ~ 2024/9/12	CN15/21239	Chinese English	
3-10	Yangzhou Edison-Litek Opto Co., Ltd.	ISO 14001:2015	2024/09/13~ 2027/09/12	CN15/21239	Chinese English	

ISO 9001

No.	Company Name	Management System and Certification	Validity Period	Certificate No.	Language	Certificate
4-1	Edison Opto Corporation	ISO 9001:2015	2022/08/23~ 2024/08/08	TW22/00000747(TAF) TW15/10709(UKAS)	Chinese English	
4-2	Edison Opto Corporation	ISO 9001:2015	2024/08/08~ 2027/08/08	TW22/00000747(TAF) TW15/10709(UKAS)	Chinese English	

No.	Company Name	Management System and Certification	Validity Period	Certificate No.	Language	Certificate
4-3	Dongguan Edison Opto Co., Ltd.	ISO 9001:2015	2023/04/27~ 2026/04/26	CN11/30484	English	

No.	Company Name	Management System and Certification	Validity Period	Certificate No.	Language	Certificate
4-4	Dongguan Edison Opto Co., Ltd.	ISO 9001:2015	2026/04/27~ 2029/04/26	CN11/30484	Chinese English	
4-5	Yangzhou Edison Opto Co., Ltd.	ISO 9001:2015	2023/12/21~ 2026/12/20	CN10/20021	Chinese English	
4-6	Yangzhou Edison-Litek Opto Co., Ltd.	ISO 9001:2015	2021/10/27~ 2024/10/26	CN18/21120	Chinese English	
4-7	Yangzhou Edison-Litek Opto Co., Ltd.	ISO 9001:2015	2024/10/22~ 2027/10/22	CN18/21120	Chinese English	

IATF 16949

No.	Company Name	Management System and Certification	Validity Period	Certificate No.	Language	Certificate
5-1	Edison Opto Corporation	IATF 16949:2016	2021/08/06~ 2024/08/05	TW15/10787	English	
5-2	Edison Opto Corporation	IATF 16949:2016	2024/07/14~ 2027/07/13	TW15/10787	English	
5-3	Edison-Litek Opto Corporation	IATF 16949:2016	2021/11/16~ 2024/11/15	0434548	English	
5-4	Edison-Litek Opto Corporation	IATF 16949:2016	2024/11/14~ 2027/11/13	0555019	English	

No.	Company Name	Management System and Certification	Validity Period	Certificate No.	Language	Certificate
5-5	Yangzhou Edison Opto Co., Ltd.	IATF 16949:2016	2021/01/25~ 2024/01/24	CN15/20166	Chinese English	
5-6	Yangzhou Edison Opto Co., Ltd.	IATF 16949:2016	2024/01/20~ 2027/01/19	CN15/20166	Chinese English	
5-7	Yangzhou Edison-Litek Opto Co., Ltd.	IATF 16949:2016	2021/10/27~ 2024/10/26	0431579	Chinese English	
5-8	Yangzhou Edison-Litek Opto Co., Ltd.	IATF 16949:2016	2024/10/22~ 2027/10/21	0551125	Chinese English	

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