

### Eris' Corporate Governance Implementation Status in 2024

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
1. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		The Company has established the 'Corporate Governance Best Practice Principles' with reference to the 'Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies,' which was approved by the Board of Directors on April 19, 2023. This is to effectively implement the spirit of corporate governance, maximize shareholders' interests, and ensure sustainable business operations. For details regarding the Company's corporate governance practices, please refer to the 'Corporate Governance Report' section of this annual report. The actual implementation does not differ significantly from the 'Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.’”	None
2. Shareholding structure & shareholders' rights (1) Does the company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigations, and implement based on the procedure?  (2) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?  (3) Does the company establish and execute the risk management and firewall system within its conglomerate structure?  (4) Does the company establish internal rules against insiders trading with undisclosed information?	✓		In order to ensure the rights and interests of shareholders, the company has set up spokespersons and acting spokespersons, and has a dedicated unit responsible for shareholder suggestions, doubts, disputes and other matters. If the dispute involves legal issues, they will be handled by legal advisors. The Company has access to the list of major shareholders and their ultimate control. The company has internal procedures related to reinvestment management and inter-company operations, business and financial transactions, subsidiary supervision and management procedures, endorsement and guarantee procedures, fund lending procedures to others, and procedures for acquiring or disposing of assets. Measures should be taken to establish appropriate risk control mechanisms and firewall mechanisms. The company has established "Insider Trading Prevention Management Procedures" to prohibit company insiders from using undisclosed information in the market to buy and sell securities. When new directors and managers take office, the company will provide relevant normative information for education and promotion; and every time a board meeting notice is sent, or when the company raises funds or issues new shares, it will remind insiders of the necessary procedures. Avoid buying and selling the company's stocks to implement policies to prevent insider trading. The Company also stipulates in Article 10 of the Company's Code of Practice (Prevention of Insider Trading Matters) that directors and managers are not allowed to disclose information 30 days before the announcement date of the annual financial report and 15 days before the announcement date of the quarterly financial report (hereinafter referred to as the closed	None

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			period). trades the company’s stocks or other equity securities it holds.	
<p>3. Composition and Responsibilities of the Board of Directors</p> <p>(1) Does the Board develop and implement a diversified policy for the composition of its members?</p> <p>(2) Does the company voluntarily establish other functional committees in addition to the Compensation Committee and the Audit Committee?</p> <p>(3) Does the company establish a standard to measure the performance of the Board, and implement it annually?</p> <p>(4) Does the company regularly evaluate the independence of CPAs?</p>	✓		<p>The Company has clearly defined the diversity policy for board members in Article 19 of the "Corporate Governance Code of Practice". Please refer to the "Board Diversity and Independence" chapter for relevant specific management objectives and implementation. The company has established a salary and Compensation Committee and an audit committee to strengthen corporate governance functions. In order to enhance the functions of the board of directors and functional committees, performance targets are clearly defined to improve operational efficiency. In the future, other functional committees will be added based on the needs of the company's operating scale.</p> <p>In order to implement corporate governance, improve the functions of the board of directors, establish performance goals and enhance the operational efficiency of the board of directors, the company has formulated the "Measures for the Performance Evaluation of the Board of Directors and the Performance Evaluation of Functional Committee Members". According to the provisions of the method, the board of directors and functional committees should conduct an annual evaluation for performance evaluation, the evaluation period starts from January 1st to December 31st of the current year, and the report should be completed before the end of the first quarter of the next year.</p> <p>The company has completed the performance evaluation results of board operations and self-evaluation of board members from January 1, 2024 to December 31, 2024, and has also completed the performance evaluation of functional committees (audit committee and Compensation Committee). The evaluation results are all "Excellent". The above performance evaluation results have been reported to the board of directors on February 25, 2025, and will be uploaded to the Public Information Observation Station before March 30, 2025.</p> <p>Our company's certified accountants have recused themselves from those who have direct or indirect interests in the matters assigned and themselves. The company evaluates the qualifications and independence of accountants through the "Audit Committee" every year. The company relies on the audit quality indicators (AQIs) and independence statement provided annually by the certified accountants of Qinye United Accounting Firm, and refers to the Accounting Law and Accountant Professional Ethics Bulletin No. 10 "Integrity, impartiality, objectivity and independence" Regarding the content of "Independence", the</p>	None

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			accountant evaluation items are formulated as follows. The evaluation results have not found any violations of independence, and the rotation of certified accountants is also handled in compliance with relevant regulations.			
			Evaluation Items		Evaluation result	
			Whether the appointed accountant has no direct or indirect significant financial interest in the company.		conform to	
			Whether the appointed accountant has any inappropriate interest in the company.		conform to	
			Whether the appointed accountant has not served the company within two years before practicing (if so, the applicant shall not be checked to provide financial statement services for the company.)		conform to	
			Whether there is no appointed accountant to use the account in his own name for others.		conform to	
			Whether the appointed accountants and audit service team members do not hold shares in the company.		conform to	
			Whether there is no money loan between the appointed accountant and the company.		conform to	
			Whether there is no joint investment or interest-sharing relationship between the appointed accountant and the company.		conform to	
			Whether the appointed accountant does not concurrently perform regular work of the company, receive a fixed salary or serve as a director.		conform to	
			Whether the appointment of accountants does not involve the company's decision-making management functions.		conform to	
			Whether the appointed accountant does not receive any commission related to the business.		conform to	
			Whether the appointed accountant does not have a spouse, direct blood relative, direct marriage relative, or second blood relationship with the person in charge or manager of the company,		conform to	

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			<div>or any collateral blood relationship.</div> <div>Is there any situation where the company has not served as the lead accountant for financial statement verification and certification for the company for more than 7 years?</div> <div>conform to</div>		
4. Has the TWSE/TPEx listed company been equipped with competent and appropriate numbers of corporate governance personnel, and designated a CGO responsible for corporate governance-related affairs (including but not limited to providing directors and supervisors with the information required for business execution, assisting directors and supervisors with legal compliance, handling matters related to board meetings and shareholders meetings in accordance with the law, and producing meeting minutes for board of directors meetings and shareholders meetings)?	✓		<div>The company has adopted a resolution of the board of directors on April 19, 2023 to establish a corporate governance manager in accordance with the regulations of the competent authority. The main responsibilities of the corporate governance manager include the following:</div> <div>(1) Handle matters related to board of directors and shareholders’ meetings in accordance with the law.</div> <div>(2) Prepare minutes of board of directors and shareholders meetings.</div> <div>(3) Assist directors in taking office and continuing their education.</div> <div>(4) Provide the directors with the information they need to carry out their business.</div> <div>(5) Assist directors to comply with laws.</div> <div>(6) Other matters stipulated in the company's articles of association or contract, etc.</div> <div>The company's corporate governance-related business execution status in 2023 is as follows:</div> <div>1. Formulate meeting agendas of the Board of Directors, Audit Committee, and Salary and Compensation Committee, and prepare meeting materials; if the subject matter is related to interested parties, give prior reminders to the parties that they need to avoid interests. In 2024, 5 meetings of the board of directors, 5 meetings of the audit committee, and 3 meetings of the salary and Compensation Committee were completed.</div> <div>2. Responsible for the announcement of important information regarding important resolutions of the board of directors and shareholders' meeting, and release important information in accordance with the law.</div> <div>3. Arrange a 6-hour course for all directors, company managers and other insiders, with the themes of " The Technological Development and Applications of the Chatbot ChatGPT" and "Practical Sharing on M&amp;A Cases." .</div> <div>4. Arrange for independent directors to communicate with the internal auditor and CPA at quarterly audit committee meetings.</div> <div>5. Handle the performance evaluation of the board of directors in 2024, and upload the</div>		

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			performance evaluation results to the public information observatory before March 30, 2025. The board of directors’ report on February 25, 2025.	
5. Does the company establish a communication channel and build a designated section on its website for involved parties (including but not limited to shareholders, employees, customers and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	✓		The company follows the Global Sustainability Reporting Standards (GRI Standards) and the reference stakeholder engagement standards (AA1000 Stakeholder Engagement Standards) to construct a material identification process for corporate sustainable development, which serves as the basis for the disclosure of corporate sustainability reports. In order to effectively communicate with various stakeholders, Eris refers to the five principles of AA1000 SES to identify stakeholder negotiation standards: dependence, responsibility, influence, multiple perspectives and tension, and divides stakeholders into five equal scores. Five groups: customers, employees, shareholders/investors, suppliers/contractors, government/competent authorities, etc. The company has also set up a stakeholder area and contact information for relevant corresponding units on the ESG official website, and has properly responded to stakeholders' concerns about corporate sustainability, social responsibility, and other related issues.	None
6. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	✓		The Company designates KGI Securities Co. Ltd. Registrar Dep. to deal with shareholder affairs.	None
7. Information Disclosure (1) Does the company have a corporate website to disclose both financial standings and the status of corporate governance? (2) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)? (3) Does the company announce and report the	✓		<p>The Company has set up a Chinese/English website (www.ERIS.com.tw) to disclose information regarding the Company’s financials, business and corporate governance status.</p> <p>The company's website contains information in both Chinese and English, and the responsible unit is responsible for the collection and disclosure of company information. Set up spokespersons and acting spokespersons, and implement the spokesperson system. Regular and irregular corporate briefings are held and disclosed on the company's website and the exchange's audio-visual communication network</p> <p>The company is currently reporting financial reports and monthly operations in accordance with the specified date of "Occupational Listed Companies"; the company has announced</p>	None

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annual financial report within two months after the end of the fiscal year, and announce and report the financial report for the first, second and third quarters and the operating conditions of each month before the specified deadline?			and reported the annual financial report within two months after the end of the fiscal year, and announced the annual financial report before the specified deadline. quarterly financial report. Important financial figures and XBRL information will be announced on the day the board of directors approves the financial report, and the complete financial report e-book will be announced on the next day.	
8. Does the company have other important information that is helpful to understand the operation of corporate governance (including but not limited to employee rights, employee care, investor relations, supplier relations, rights of stakeholders, training of directors and supervisors, risk management) The implementation of policies and risk measurement standards, the implementation of customer policies, the company's purchase of liability insurance for directors and supervisors, etc.)?	✓		<p>1. Employee rights and employee care: Set up an employee welfare committee, implement a pension system to protect the rights and interests of employees, and hold quarterly labor-management meetings to coordinate labor-management relations. The company also plans employee group insurance, regular health checks, and conducts various employee education and training. The company attaches great importance to the physical and mental health and learning and development of each employee.</p> <p>2. Investor Relations: The main task of the company's investor relations department is to provide global investors with the latest company information. Investors learn about the latest developments and decision-making motives of the company through the Investor Relations Department. The main purpose is to strengthen the communication between the company and investors, increase the transparency of finance and corporate governance, and build a good corporate image.</p> <p>3. Situation of Directors' Further Education: On October 28, 2024, the Company arranged a 6-hour training session for all directors, the general manager, the corporate governance officer, and other internal managers. The topics covered were “Technological Development and Applications of the Chatbot ChatGPT” and “Practical Sharing on M&amp;A Cases.”</p> <p>4. Implementation of risk management policies and risk measurement standards: All major proposals are submitted to the board of directors for approval, and internal audits are carried out.</p> <p>5. Implementation of consumer or customer protection policy: Implement quality policy in accordance with ISO standards.</p>	None

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			<p>6. The Company’s Purchase of Liability Insurance for Directors and Supervisors and Its Social Responsibility:</p> <p>The Company’s directors uphold the principle of integrity in management and have not been involved in any litigation or illegal activities. Liability insurance has been purchased for directors and independent directors (For the year 2025, the insured amount is USD 5 million. A summary of the key terms of the insurance policy was reported to the Board of Directors on February 25, 2025).</p> <p>7. Code of Conduct for Directors and Managers, Code of Conduct for Employees (please refer to Chinese version of pages 41-43)</p> <p>8. Supplier relationship:</p> <p>In order to maintain the company's long-term advantages in new technology research and development, quality control and price competition, and sufficient supply, and to provide green products that meet energy conservation and environmental protection, and on the basis of integrity, audit and management of suppliers are carried out to confirm that suppliers are in In compliance with various environmental protection treaties and social responsibilities, we can continue to provide products that meet the company’s standards and have competitive prices. The company will continue to uphold the spirit of mutual trust and mutual benefit for suppliers, in order to grow together with Eris and create Win-win.</p> <p>9. Rights of interested parties:</p> <p>Depending on the situation, the company instructs the departments including investor relations, public relations, stock affairs, legal affairs and other departments to communicate with stakeholders, and there are spokespersons and contact information for relevant business departments on the company's website.</p>	
<p>9. Please explain the improvement situation in the corporate governance evaluation results issued by the Corporate Governance Center of Taiwan Stock Exchange Corporation in the most recent year, and propose priority enhancements and measures for those who have not yet improved.</p> <p>In accordance with the letter from the competent authority, the company has established the position of corporate governance manager on April 19, 2023 to perform corporate governance-related</p>				

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<p>matters. The company will continue to strengthen its efforts in responding to the competent authorities' responses to the areas that need improvement in the 2022 (company self-assessment) assessment items, so as to meet the requirements of the competent authorities in the corporate governance assessment items.</p> <p>The performance evaluation of functional committees will continue in 2024, and the board of directors’ report on February 25, 2025 has been submitted. It is planned to upload the results of this performance evaluation before March 30, 2025 and will also include the functional committees (audit committee and Compensation Committee) The operation status and annual work priorities are disclosed in the annual report and the company website.</p> <p>The company has issued the Fourth edition before October 30, 2024; the company is issuing this report voluntarily (companies with a paid-in capital of less than 2 billion only need to adopt voluntary issuance according to the regulations of the competent authority). The company's report has been</p> <p>Upload the Chinese and English versions of the electronic files to the Public Information Observatory for distribution, and establish a sustainability report area on the company's official website.</p> <p>The reporting cycle is once a year.</p> <p>10. Other important information on the operation of corporate governance:</p> <p>(1) The company purchases liability insurance for directors and managers</p> <p>The company's insurance amount for 2023 is US\$5,000,000, and the important details of the insurance will be reported to the board of directors.</p> <p>(2) Directors’ and supervisors’ training records:</p>							
	Title	Name	Training hours	Study period	Sponsoring Organization	Course	
				FromTo			
Directors		Jonathan Chang	6H	2024/10/28	2024/10/28	(Taiwan) Corporate Governance Association	Technological Development and Applications of the Chatbot ChatGPT.
		Gary Yu					
		Maxine Lai					
		Patricia Hwang					
Independent directors		Jackie Ding				(Taiwan) Corporate Governance Association	Practical Sharing on M&A Cases.
		Kun Shan Lin					
		Ed Tang					
<p>● Operation of risk management</p> <p>The purpose of the company's risk management policy is to discover in advance the risk factors that are sufficient to adversely affect the operation, and after appropriate assessment procedures and processing procedures, the risks can be transformed, reduced, and then the occurrence of losses can be prevented; Changes in the external environment can detect and warn of risks in a timely manner, so that colleagues in various locations around the world</p>							



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<p>can implement risk management in a timely manner within the scope of business. In accordance with the "Public Issuing Companies Establishing Internal Control System Handling Standards" and relevant laws and regulations, the company has established financial, business and accounting management systems, as well as the supervision and management of the subsidiary's financial and business information, as well as credit and funds for affiliated companies. For important risk matters such as loan and endorsement guarantee, acquisition and disposal of assets, relevant management policies, risk measurement standards and handling procedures are formulated for all employees to conduct risk assessment, review and management operations in accordance with their operating procedures; In the business unit, there are also full-time personnel responsible for the relevant risk management operations to control, reduce and prevent the company's various risks.</p>				