

2025

AVerMedia

Technologies

ESG Report



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About This Report

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Report Scope

AverMedia Technologies, Inc. (hereinafter referred to as “AverMedia,” “the Company” , or “we”) has prepared this report primarily covering the operations of AVerMedia Technologies Inc., excluding subsidiaries that publish their own sustainability reports (such as AVer Information Inc. and its subsidiaries) and subsidiaries established solely for investment or financial purposes. However, financial information disclosed herein includes data from overseas business locations, while other disclosures focus mainly on operations in Taiwan.

The data scope in this sustainability report aligns with that of the Company’ s annual report, covering the period from January 1 to December 31, 2025. Any restatements of information related to material topics, operational performance, energy intensity, density of water, or greenhouse gas (GHG) emission intensity are noted accordingly within the respective sections of this report.

Basis for preparation

This report has been prepared in accordance with the GRI Standards 2021 (Universal Standards) as the primary basis for information disclosure. It also incorporates the AA1000 Accountability Principles Standard (AA1000 APS), which comprehensively considers inclusivity, Materiality, Responsiveness, and Impact—four core principles—to strengthen the integrity and quality of sustainability information disclosure.

At the same time, this report also aligns with the regulations of the Sustainable Development Best Practice Principles for TWSE / TPEx Listed Companies and is prepared with reference to the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB), serving as important basis for ESG information disclosure. Based on the aforementioned standards and principles, the company transparently discloses various ESG management policies, action measures, and performance results for the material

sustainability topics identified, in order to enhance information comparability and decision-making relevance; Additionally, the UN Sustainable Development Goals (SDGs) are referenced as an important guidelines for sustainability strategies and disclosure directions.

In accordance with Article 5 of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies issued by the Taiwan Stock Exchange, which requires listed companies to establish procedures for the preparation and assurance of sustainability reports and incorporate them into their internal control systems.

The "AVerMedia Technologies Sustainability Report Preparation and Verification Management Procedures" in 2024 and incorporate them into our internal control system to establish standardized operating procedures covering information collection, report preparation, submission, and official publication. standardizing the procedures from information collection, report preparation, submission to official publication.

The preparation process adheres to the GRI Standards and relevant industry disclosure standards, thoroughly identifying material topics economic, environmental, and social, and incorporating ESG risk assessments and performance indicators into the management scopes.

To ensure transparency and accuracy of information, all disclosure items are measured using standards set by competent authorities or commonly practiced standards, and third-party assurances is obtained before the official release of the report. At the same time, the company continuously monitors regulatory developments to ensure that disclosures and operational procedures comply with the latest regulations, thereby strengthening the reliability and compliance of sustainability reporting.

Data Sources, Management, and Verification

This report was compiled and edited by the ESG team of the Corporate Sustainability Committee. It was reviewed and revised by relevant department heads and the Corporate Governance Officer, then submitted to the Chairman and the President for further review, and finalized upon approval by the Board of Directors.

To ensure the credibility of this report, financial information has been audited by external certified public accountants. The Company's environmental and occupational health and

safety management systems have been certified in accordance with ISO 14001 , ISO 45001 and 14064-1 standards ; furthermore, in terms of quality and hazardous substance management, the company has obtained ISO 9001 and QC 080000 certification.

All disclosed sustainability information and data have been assured by SGS Taiwan in accordance with the AA1000 Assurance Standard (AA1000AS v3), Type 1, at a moderate level of assurance. The independent assurance statement is included in this report.

Report Publication Timeline

AVerMedia has been publishing Corporate Social Responsibility (CSR) reports since 2011. Beginning in 2014, the Company transitioned to an annual publication cycle. This is the 15th sustainability report issued by AVerMedia.

- Previous edition: Published in August 2025
- Current edition: Scheduled for publication in August 2026
- Next edition: Expected to be published in August 2027

Contact Information

If you have any questions, suggestions, or feedback regarding this report, please feel free to contact us:

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ESG Section/Download Area :
<https://www.avermedia.com/tw/esg-responsibility>



Message from the Chairman

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Statement on Sustainable Development Strategy

In 2025, although the global economy will remain in a period of adjustment to supply chain restructuring and high funding costs, the market has already shown structural recovery momentum. In terms of industry trends, AI technology has moved beyond mere competition in hardware specifications to emphasize system integration and commercial deployment.

AVerMedia has shifted its core business from pure hardware sales to a provider of "AI applications and system integration" solutions amid these challenges, driving steady dual-track growth in both the consumer and professional application markets by deepening the value of its product portfolio. Nonetheless, we maintain a positive and proactive stance, steadfastly adhering to our business philosophy of "Being Down to Earth," "Creating Value," "Contributing Ourselves," and "Serving People," all of which derive from our unwavering commitment and concrete actions toward sustainable development.

Sustainable development is more than a slogan for us; it constitutes our core value and long-term strategic priority. Accordingly, we have launched a series of targeted initiatives to ensure the company's sustainability across Environmental, Social, and Governance (ESG) dimensions. First, we will implement a comprehensive Greenhouse Gas (GHG) inventory and prioritize reduction of GHG emissions. Environmental stewardship is not only our obligation to the planet but also a commitment to future generations. We will actively promote energy conservation measures and accelerate the transition to renewable energy sources, while optimizing our supply chain to integrate more environmentally friendly products and technologies.

Second, we will place greater emphasis on safeguarding the health and well-being of our employees, our most valuable assets. We are committed to providing a safe and healthy work environment, enhancing workplace conditions, and offering increased training and professional development opportunities, thereby empowering our team members to grow their careers within AVerMedia.

Third, as a responsible corporate citizen, we will intensify our corporate social responsibility (CSR) efforts. This includes supporting community development projects aimed at improving

local living standards, with a particular focus on vulnerable groups, while advancing social equity and inclusion.

Fourth, we will persistently monitor climate change challenges. Recognizing it as both a global imperative and corporate responsibility, we will strengthen initiatives to reduce GHG emissions and improve energy efficiency, alongside investing in research and development to explore greener and cleaner production methodologies.

Finally, I extend my sincere gratitude to every employee and partner of AVerMedia. Your dedication and support are the driving forces that empower us to advance confidently on our path toward sustainability. Let us continue to collaborate hand in hand to create a brighter tomorrow.

AVerMedia Technologies, Inc. Chairman

Kuo, Chung-Song



郭重松

2025 Sustainability Performance Highlights

Highlight

【Corporate Carbon Reduction Thermometer - Outstanding Performance】

AVerMedia Technology was awarded the highest rating of "Outstanding Performance" in "Common Wealth Magazine's" 2025 Temperature Rising Index for Pathways (TRIPs) rating, ranking 44th out of 1,200 companies nationwide a carbon reduction thermometer reading of 1.427°C, demonstrating the company's outstanding achievements and firm commitment to advancing corporate sustainability and net zero emissions.



【iSports Enterprise Certificate】

In 2025, our company launched the "Corporate Exercise Instructor Employment Project," introducing professional exercise instruction resources and planning a diverse range of classes such as yoga, core training, and Pilates to help employees establish regular exercise habits. Through course design based on safety and ease of participation, the program effectively reduces the risk of sedentary lifestyle and workplace stress, further enhancing employee health and organizational vitality. It has also been certified as iSports Enterprise Certificate, putting healthy workplaces and sustainable development into practice.



【Dun & Bradstreet Taiwan 12th Elite SME Awards- AI & Innovation Excellence Award】

AverMedia Technology was honored at the 12th Dun AI & Innovation Excellence Award, recognizing the company's outstanding influence and & Bradstreet Elite SME Award — ongoing breakthroughs in the industry with its leading AI and technological innovation capabilities.

【Taiwan Excellence Award】

The ELITE GO GC313Pro video capture charger and QL601 industrial computer were honored at the 34th Taiwan Excellence Awards, fully demonstrating the company's technical depth and innovative strength in video streaming and AI applications.



【Healthy Workplace Certification Mark】 (2025-2027)

AVerMedia offers comprehensive health and safety promotion measures, including annual employee health check-ups, arranging on-site consultations with doctors, proactive care, promoting health education and vaccination services, continuously building a friendly, healthy, and safe workplace environment.



Environmental (E) Performance

No violations of environmental regulations or major environmental fines were recorded in 2025.

The ESG Report, along with disclosures aligned with ISO 14064-1:2018 and ISO 14067:2018, was externally verified in 2025.

Social (S) Performance

In 2025, employees received a total of 2607 training hours, with an average of 15 hours per employee.

In 2025, a total of 159 employees participated in the annual health examination, achieving a health check-up participation rate of 99.3%.

Zero incidents of discrimination or forced labor violations were reported during the year.

The Company reported no incidents of forced labor violations in 2025.

No cases of occupational diseases were recorded.

The Company convened four labor-management meetings and one company-wide employee meeting in 2025.

There were zero labor law penalties or fines imposed under the Labor Standards Act during 2025.

No material fines, sanctions, or compensation arising from non-compliance with applicable laws and regulations were incurred in 2025.

Governance (G) Performance

An effective whistleblowing mechanism is in place under the Code of Ethical Conduct and Employee Code of Conduct. No whistleblowing cases were reported in 2025.

In Q1 2026, self-assessments and evaluations of board, functional committees and individual directors achieved a 100% completion rate.

No confirmed incidents of corruption, bribery, anti-competitive behavior, antitrust violations, or monopolistic practices were reported.

No violations of health and safety regulations related to products or services were reported.

No confirmed complaints regarding customer privacy breaches or data loss were received.

No unlawful incidents occurred at the Company in 2025.

A total of 408 global patents were accumulated as of the end of 2025.

ESG Management Objectives

Corresponding Section- Sustainable Operations and Ethical Governance

Corresponding Material Topic	Operational & Financial Performance
2025 Goals	In response to the growth of the AI edge computing market (estimated ten years surpassing \$143 billion), expanding into smart cities, and smart manufacturing, and autonomous mobile robots (AMRs) .
2025 Goal Achievement Status	- Edge computing solutions continue to expand in industrial applications, with related revenue expected to grow by about 7 5% year-on-year by 2025, driving the overall revenue structure to optimize toward high-margin applications. - The Company has successfully implemented smart transportation projects across the Asia-Pacific region and continues to expand project scale while enhancing the replicability and scalability of its solutions. - Through collaboration with AI software developers, the Company has integrated Large Language Models (LLMs) into the NVIDIA Jetson Super Mode platform to launch innovative edge AI computing solutions. - In 2025, the Company's consolidated revenue reached NT\$3.36 billion, representing a 2.69% increase compared with NT\$3.27 billion in 2024.
2026 Goals	To strengthen long-term competitiveness, the Company continues to expand its R&D workforce and enhance its audio and video technology development capabilities to address anticipated market demand over the next three to five years. The Company also actively invests in emerging technologies to reinforce its core competencies.

	• The Company remains committed to expanding its AI-related customer base and project portfolio by replicating successful business cases to drive sustainable business growth. • The Company will further deepen its collaboration with the NVIDIA ecosystem and expand its presence in smart transportation applications , while pursuing more than five large-scale ODM and standard-product development projects, (including intelligent traffic signaling systems, drones, and robotics) , thereby expanding its ODM/IPC customer portfolio and supporting future growth opportunities.
Mid- to Long-term Goals (More than 3 years)	• In response to the anticipated growth of the AI edge computing market, which is projected to surpass USD 143 billion over the next decade, AVerMedia is actively expanding its presence in high-potential application sectors, including smart cities, smart manufacturing, and autonomous mobile robots. • The Company remains focused on advancing its core technologies through increased investment in research and development. In addition, AVerMedia continues to recruit highly skilled professionals for its R&D and marketing teams to develop innovative products and applicationsthat support business expansion, and enhance operational performance. • The Company pursues a dual-track strategy that emphasizes both proprietary brand development and high-value ODM businesses. While continuing to strengthen its consumer-brand presence in existing markets, AVerMedia actively seeks to establish strategic international ODM partnerships to expand economies of scale and reinforce its competitive advantages.
Corresponding Material Topic	Corporate Governance and Integrity
2025 Goals	Continue implementing annual compliance declarations and internal compliance training programs, with a target completion rate of above 99%.

2025 Goal Achievement Status	• The annual Anti-Trust Law Compliance Declaration completion rate across the Group reached 99.6%, meeting the established target. The completion rate for internal employee training reached 100%. • No incidents related to business integrity or ethical misconduct occurred in 2025, and all employees completed and signed the Compliance Commitment Statement by the end of January 2025, and the signing status was incorporated into performance evaluation and compensation adjustment assessments.
2026 Goals	• Continue carrying out annual compliance declarations and internal compliance training, maintaining a completion rate above 99%. • Utilize the annual Corporate Governance Evaluation criteria as benchmarks for assessing the governance framework and internal control mechanisms. Evaluation results and scoring performance are reviewed to identify improvement opportunities and establish short-term corporate governance enhancement objectives.
Mid- to Long-term Goals (More than 3 years)	• Uphold integrity management as a long-term objective by preventing conflicts of interest , while continuously promoting a corporate culture founded on honesty, integrity, and ethical conduct. • Based on the annual Corporate Governance Evaluation rankings published by competent authorities, establish a higher target ranking to be achieved within the next three to five years. Improvement initiatives will focus on areas requiring optimization or enhancement , thereby improving overall operational efficiency. The Company aims to build a sustainable development model with competitive advantages, enhance corporate social responsibility, ensure stable business performance growth, and integrate Environmental, Social, and Governance (ESG) considerations into its governance structure, thereby strengthening its sustainable competitiveness.

Corresponding Material Topic	Climate Change Adaptation
2025 Goals	• Implement the IFRS Sustainability Disclosure Standards and enhance the disclosure of relevant sustainability information • Cultivate green talent and enhance professional expertise to support the Company's sustainability and climate action initiatives. • Promote climate change adaptation initiatives and related projects to enhance operational resilience.
2025 Goal Achievement Status	• In July 2025, we successfully passed the ISO 14064-1:2018 Greenhouse Gas (GHG) Inventory Verification conducted by SGS Taiwan Ltd. and obtained the ISO 14064-1:2018 Verification Statement . • Compared with 2024, Scope 1 and Scope 2 greenhouse gas emissions decreased by 18 metric tons of CO₂e, representing a 4.3% reduction. • Completed the Company's decarbonization roadmap planning in 2025. • Two employees obtained certifications in “ Basic Test on Sustainable Development” and “Net-Zero Carbon Emission Planning Administrator (Associate Level)” . • The Company's implementation plan for the IFRS Sustainability Disclosure Standards was approved by the Board of Directors and formally integrated into the Company's sustainability disclosure processes. • In “CommonWealth Magazine's “2025 Temperature Rising Index for Pathways (TRIPs), AVerMedia Technology received the highest rating of "Outstanding Performance" and ranked 44th out of 1,200 companies in Taiwan, with a warming potential score of 1.427°C. • The Company organized the "Plant 100 Trees" ESG Campaign, resulting in the planting of a total of 113 trees.

2026 Goals	• Achieve a 5% reduction in greenhouse gas (GHG) emissions. • Complete the implementation of the IFRS Sustainability Disclosure Standards and optimize related operational processes . • Prepare for participation in the first ESG rating assessment under the revised evaluation framework by enhancing internal data collection and reporting processes, aiming to achieve outstanding rating performance • Continue promoting climate change adaptation initiatives and related projects to enhance operational resilience..
Mid- to Long-term Goals (More than 3 years)	• Achieve a 28% reduction in greenhouse gas (GHG) emissions by 2030. • Attain net-zero emissions across all operating sites by 2050, and complete the establishment and validation of Science Based Targets initiative (SBTi) by 2030. • Increase the use of renewable energy and progressively raise the proportion of green energy procurement. • Regularly disclose climate-related financial risks and opportunities in accordance with the TCFD framework, enhancing information transparency . • Integrate climate change adaptation and decarbonization strategies into corporate governance and business operations, and establish a cross-functional sustainability management system. • Complete carbon footprint assessments for major business activities and the supply chain, and plan carbon reduction improvement plans.

Corresponding Material Topic	Risk Management
2025 Goals	The Audit Department conducts regular audits based on relevant laws, the Company' s internal control system, and the annual audit plan submitted according to risk assessments. It verifies whether each unit effectively implements risk controls, prepares audit reports based on findings, and follows up on improvements. The Audit Department also reports the status of the Company' s risk management execution to the Audit Committee and the Board of Directors.
2025 Goal Achievement Status	• Implement and execute risk management initiatives in accordance with the annual plan, and report the overall implementation status to the Audit Committee and the Board of Directors in accordance with established procedures. • Complete risk identification and assessment, monitor the management of major risks, and implement internal control improvement measures. • Strengthen communication mechanisms between management and the Board of Directors to ensure that risk management operations are transparent and effective.
2026 Goals	• In accordance with applicable regulations, the Company's internal control system, and the annual audit plan submitted based on risk assessments, the Audit Office regularly reviews whether risk control measures are effectively implemented by each department. Based on the audit results , it prepares audit reports and follows up on corrective actions, and reports on the status of the Company's risk management implementation to the Audit Committee and the Board of Directors., • Risk and opportunity assessment forms are completed annually as part of the Company's risk management process.

Mid- to Long-term Goals (More than 3 years)	- Establish and implement effective risk mitigation and control measures to minimize the adverse impact of risks on business operations. - Develop a continuous risk monitoring mechanism and regularly report risk management implementation and key risk issues to management and the Board of Directors.
Corresponding Material Topic	Privacy and Data Security
2025 Goals	Initiate the transition to ISO 27001:2022 in 2024, with completion targeted for the first half of 2025.
2025 Goal Achievement Status	- Successfully completed the transition to ISO 27001:2022 and passed the external verification conducted by SGS, obtaining a certificate accredited by UKAS. - Maintained the employee social engineering simulation failure rate below 2%. - Regularly updated information security policies in response to evolving technologies and cybersecurity threats.
2026 Goals	- Continue to maintain the employee social engineering simulation failure rate below 2%. - Introduce and implement EN 40000 requirements to align with the EU Cyber Resilience Act (CRA). Complete the ISO 27001:2022 transition program.

Mid- to Long-term Goals (More than 3 years)	- Complete the replacement of outdated server equipment, including (BPM/PLM)) systems. - Implement comprehensive cybersecurity governance measures for personal devices, including smartphones and tablets - Achieve Cyber Security Governance Maturity Level 3 to Level 4.
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Corresponding Section- Product Innovation and Partnerships

Corresponding Material Topic	Innovation and R&D
2025 Goals	- Introduce embedded lightweight AI energy-saving solutions (Qualcomm) into the AI Box PC product line to enhance product energy efficiency and improve the user experience. - Evaluate the adoption of AI-related development platforms for consumer product lines to expand AI-enabled applications and provide differentiated solutions that address user pain points. Ex: AI-powered all-in-one live streaming devices....
2025 Goal Achievement Status	- New product roadmaps are reviewed and adjusted semi-annually, with projects managed through the C process and the PDCA methodology. - To foster proprietary technologies and product innovation, the Company has established a Product Planning Committee and a Technology Committee, which discuss at the weekly senior management meetings. - The following products was successfully completed for mass production in 2025, all of which complied with the Company's project management requirements: Category I: GC553 PRO, GC553G2, GC311G2, BU113G2 / Category II: D133S, D135,

	D131S, D315, D317. • The new GC553 PRO fully supports HDMI 2.1, providing 4K144 or 4K120 HDR/VRR live pass-through , effectively addressing screen tearing for gamers during recording. • In 2025, the Company completed the development of next-generation USB capture devices (GC553G2, GC311G2, and BU113G) using integrated solutions based on advanced manufacturing processes. In line with environmental trends, this enables the new products to be more energy-efficient and reduce carbon emissions. • Through competitor analysis, thematic patent ideation and strategy development, as well as trade secret identification and protection activities, the Company continues to strengthen and accumulate its R&D capabilities. Patent landscape analysis of emerging technologies helps R&D personnel gain insights into new technologies and build innovation capacity. Furthermore, proposal review and evaluation mechanisms are used to assess proposal content from multiple perspectives and enhance patent portfolio quality. • The Trust View (Trade Secret Protection) system will continue to be maintained in 2025.
2026 Goals	• Continue maintaining the Trust View (Trade Secret Protection) System, encrypting critical files and promoting the principle of keeping data in the cloud and keeping unauthorized data access. • Strengthen our partnership with NVIDIA as an Elite Partner by executing at least five large-scale ODM projects and focusing on Physical AI, advancing AI applications in robotics, unmanned aerial vehicles, and intelligent transportation systems. • Leverage the latest D115W series platform to enable Large Language Models (LLMs) to run at the edge, reducing dependence on cloud computing while minimizing latency. • Focus on both consumer and commercial markets, enhancing competitiveness through cybersecurity capabilities and product differentiation strategies.

	• Capitalize on cybersecurity-driven supply chain diversification trends in Europe and the U.S (de-sinicization) , we successfully secure projects for 4K video communication equipment in the U.S and Taiwan government procurement, achieving approximately 27% growth in project-related revenue. • Maintain the Company's position as the world's second-largest market player in the highly competitive live-streaming market by leveraging high-barrier, technology-driven products such as the GC553 Pro. • Centered on the AGX THOR platform, provide long-duration operational solutions featuring high computing performance, intelligent transportation capabilities, and compact design. Services include hardware selection, performance tuning, thermal and power optimization, and system integration validation, helping customers shorten deployment timelines, reduce maintenance costs, and improve operational stability. • Establish a clear product strategy and mass production support, while expanding cooperation with new ODM and IPC customers to deepen partnerships and increase business opportunities.
Mid- to Long-term Goals (More than 3 years)	• Continue to identify potential technological innovations with patent portfolio value and establish a profit model through patent licensing revenue. • Continue developing next-generation, energy-efficient audio and streaming service, expand self-developed proprietary core technologies, and strengthen intellectual property protection through patents and trade secrets, with the goal of becoming a technology leader . • Launch new environmentally friendly products with at least 5% improvement in energy efficiency every four years. • Increase the proportion of Post-Consumer Recycled (PCR) plastics used in new products year by year, promoting circular economy practices. • Introduce low-carbon manufacturing processes and production automation to reduce energy consumption during product

	manufacturing. - Pursue the strategic direction of "High Computing Performance × Low-Carbon Design" by: Improving energy efficiency and resource utilization, (including reducing energy consumption per unit of computing performance and optimizing standby and peak power consumption) ; implementing carbon inventory management and supply chain decarbonization requirements; enhancing product repairability and upgradability to extend product life cycles; and converting the energy-saving and safety benefits generated in applications such as intelligent transportation into measurable sustainability performance indicators, thereby creating replicable low-carbon solution portfolios. - Energy Efficiency Target: Reduce energy consumption per unit of inference performance by 20–30%. - System Power Consumption and Carbon Reduction Target: Reduce average power consumption of complete systems used in typical intelligent transportation applications (including roadside and in-vehicle deployments) by 15–25%.
Corresponding Material Topic	Intellectual Property Management
2025 Goals	Strengthen both the quality and quantity of intellectual property assets, targeting an annual growth rate of 3% in approved patent applications and trade secret registrations.
2025 Goal Achievement Status	- The Company accumulated a total of 408 granted patents worldwide. - By 2025, through training programs and proposal review/evaluation mechanisms, we will use real-world case studies to strengthen R&D staff's intellectual property knowledge and conduct patent intelligence analysis and risk assessments

	during the early stages of product development to mitigate risks. • In 2025, the Company was invited to participate in the Trade Secret Intelligent Management Expo, where it engaged in knowledge sharing and exchanges on intellectual property management practices.
2026 Goals	• The number of patent applications and trade secrets approved each year is expected to sustain steady annual growth of 3%. Maintain the effectiveness of the Company's intellectual property review and management processes. • Monitor implementation performance through oversight by the Board of Directors and the internal audit system.
Mid- to Long-term Goals (More than 3 years)	• Leverage patent intelligence analysis to effectively guide resource allocation decisions and focus on reinventing key technologies. • Dynamically adjust intellectual property strategies to expand patent families and optimize the Company's patent portfolio. • Promote the identification and accumulation of green intellectual property assets, fostering a culture of sustainability in corporate green operations. • Continue identifying potential technological innovations with patent portfolio value and establish a profit model through patent licensing revenue. • Continue developing next-generation, energy-efficient audio and streaming service, expand self-developed proprietary core technologies, and strengthen intellectual property protection through patents and trade secrets, with the goal of becoming a technology leader .

Corresponding Section- Environmental Sustainability

Corresponding Material Topic	Energy and Greenhouse Gas Emissions
2025 Goals	• Achieve a 5% reduction in greenhouse gas emissions (Scope 1 and Scope 2). • Achieved an annual electricity-saving rate of 3%.
2025 Goal Achievement Status	• Completed ISO 14064-1 greenhouse gas verification in 2025. • Completed the Company's decarbonization roadmap in 2025. • AVerMedia Technology received the highest rating of "Outstanding Performance" in "Common Wealth Magazine's "2025 Temperature Rising Index for Pathways (TRIPs), • Compared with 2024, Scope 1 and Scope 2 greenhouse gas emissions decreased by 18 metric tons of CO₂e, representing a 4.3% reduction.
2026 Goals	• The company's greenhouse gas emissions reduction targets are based on 2021 as the baseline year. • Achieve an annual reduction of 3% in greenhouse gas emissions.
Mid- to Long-term Goals (More than 3 years)	• Achieve a 28% reduction in greenhouse gas emissions by 2030. • Achieve net-zero emissions across all operating sites by 2050.

Corresponding Section- Friendly Workplace

Corresponding Material Topic	Sustainable Talent Management
2025 Goals	- Enhance the working environment and employee benefits, actively listen to employee feedback and drive continuous improvements, thereby increasing employee engagement and strengthening compensation competitiveness. - The E-training system supports employees in lifelong learning, enhancing their professional competencies and job-related skills.
2025 Goal Achievement Status	- The Company provided professional massage services two afternoons per week, delivering a total of 1,164 service sessions and serving 1,164 employee visits in 2025. - Local public health authorities were invited to the Company to administer influenza and COVID-19 vaccinations, with a total of 224 employees receiving vaccinations. - The employee health examination participation rate reached 99.3%, demonstrating a high level of employee engagement in health management. - The employee turnover rate was 22% in 2025 and was used as a key indicator for workforce planning and talent retention initiatives. - The turnover rate (22%) also serves as a reference for evaluating compensation competitiveness and market attractiveness. - A total of four labor-management meetings were held during the year, maintaining effective communication between labor and management, with no labor disputes reported.

	• No penalties were imposed as a result of labor inspections throughout the year, demonstrating the Company's commitment to regulatory compliance and a stable labor-management environment. • The Company provides market-competitive compensation packages that balance fairness and performance-based incentives, effectively supporting employee development and long-term retention while attracting high-caliber talent and enhancing employee retention.
2026 Goals	• Maintain a balanced gender ratio within the workforce and promote a diverse and inclusive workplace culture. • Review the core responsibilities of each position and develop workforce plans based on projected human resource needs over the next five years, strengthening the technical and professional capabilities of key talents. • Ensure harmonious labor-management relations and maintain a strong record of zero major labor disputes. • Participate in external salary benchmarking surveys and regularly analyze industry compensation levels to ensure that the Company's compensation packages remain market competitive, thereby attracting and retaining outstanding talent.
Mid- to Long-term Goals (More than 3 years)	• Continue to optimize the online learning platform, encourage self-directed learning, and support employees in developing personalized learning and career development roadmaps. • In addition to actively recruiting outstanding talent in Taiwan, the Company will strengthen its employer branding in emerging overseas markets (e.g., Indonesia), optimize workforce structure, enhance knowledge-transfer mechanisms, and foster a culture of innovation to maintain a stable and dynamic talent pool. • Continue promoting a harmonious labor-management culture, maintaining a record of no major labor disputes and providing a safe and transparent working environment.

Corresponding Material Topic	Occupational Health and Safety Management
2025 Goals	- Through the Occupational Safety, Health and Environmental Management Review Committee, evaluate the implementation results and management performance of the Company's annual occupational safety, health, and environmental action plans. The committee also establishes performance indicators, management priorities, and practical improvement measures for the following year to reduce occupational accidents and ensure the continuous improvement of the management system. - Maintain the validity and effectiveness of the ISO 45001 certification.
2025 Goal Achievement Status	- No occupational injuries or work-related safety incidents occurred at AVerMedia Technologies in 2025. The Company will continue to improve its occupational health and safety management practices to prevent similar incidents in the future. - The employee self-health management performance achievement rate reached 91%.
2026 Goals	- Successfully passed the SGS verification of the ISO 45001:2018 Occupational Health and Safety Management System. - The employee self-health management performance achievement rate reached 85%.
Mid- to Long-term Goals (More than 3 years)	Achieve the goals of zero injuries, zero occupational illnesses, and zero accidents, creating the best possible working environment for all employees.

Alignment with the UN SDGs

AVerMedia Technologies places great importance on corporate social responsibility and maintains continuous communication and engagement with stakeholders. Environmental sustainability, social inclusion, corporate governance, and partnerships are key areas of focus in the Company's strategic planning and decision-making processes. AVerMedia seeks to leverage the power of business to inspire more people and organizations to work together toward a better future, while staying attuned to global sustainability and corporate responsibility trends and issues.

Taking internal sustainability practices, corporate capabilities, and stakeholders' concerns regarding ESG issues into consideration, the Company proactively aligns with the United Nations Sustainable Development Goals (SDGs), particularly the following 11 goals: 《No Poverty》, 《Zero Hunger》, 《Quality Education Gender Equality》, 《Clean Water and Sanitation》, 《Sustainable Cities and Communities》, 《Responsible Consumption》, 《Production》, 《Climate Action》, 《Life on Land》, 《Peace, Justice and Strong Institutions》, 《Partnerships for the Goals》.

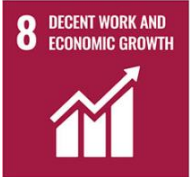
To align with global goals and work together to promote the success of the SDGs.

Relevant SDGs	Implementation Actions
Environment	
Clean Water and Sanitation 	The Company places high importance on water conservation and environmental protection. In office areas, water-saving initiatives focus primarily on infrastructure maintenance and improvements. Water-saving devices have been installed on faucets in restrooms and pantry areas, while environmental education and awareness programs are continuously promoted among employees to encourage responsible water use and reduce environmental impact.

	• In terms of wastewater management, the Company strictly complies with government effluent discharge regulations and adopts the ISO 14001 Environmental Management System as its foundation. These efforts aim to achieve zero discharge leakage, zero environmental complaints, and zero regulatory penalties. • AVerMedia Technologies has joined the Watershed Sustainability Initiative and is committed to implementing water resource protection and sustainable water management practices. Through its corporate actions, the Company supports local watershed conservation and promotes the sustainable use of water resources.
Responsible Consumption and Production 	• In response to the global environmental crises driven by climate change, the Company remains committed to complying with relevant environmental regulations and customer requirements, both domestically and internationally. Although the Company no longer operates physical manufacturing facilities, it requires all outsourced manufacturers to obtain certifications for international environmental, health, and safety management systems, such as ISO 14001, ISO 45001, and IECQ QC080000. In addition, for selected products, the Company conducts carbon footprint calculations and voluntarily performs greenhouse gas (GHG) inventories in accordance with ISO 14064-1, thereby fulfilling the corporate citizenship responsibilities. • The Company established collection points for used shoes within its facilities to promote resource reuse, extend product life cycles, and support the principles of the circular economy and efficient resource utilization. • A sustainability hydration station has been established and made available to the public, encouraging the use of reusable water bottles and reducing single-use plastics through everyday actions that support waste reduction and circular economy practices.

Climate Action 	• Through its tree-planting initiatives, AVerMedia planted a total of 113 trees to support climate change mitigation efforts and contribute to the achievement of its corporate carbon reduction goals. • The used-shoe reuse program extends product life cycles, reducing waste generation and lowering potential greenhouse gas emissions associated with product disposal and replacement. • The hydration station provides free drinking water to the public and encourages the use of reusable water bottles, indirectly reducing greenhouse gas emissions associated with the life cycle of plastic products.
Life on Land 	• The Company implements a hazardous substances management system and continuously provides real-time environmental information during the R&D and eco-design phases. This approach effectively reduces the environmental impact throughout the product life cycle and enhances the environmental performance of products. The Company is also committed to preventing water and soil pollution and developing production processes that are more environmentally friendly and ecologically sound. • Actively participate in the Watershed Sustainability Initiative, focusing on the conservation of terrestrial ecosystems and water environments surrounding watersheds, and promoting the sustainable management of watershed ecosystems. • Regularly organize clean-up activities in riverside floodplain areas to remove waste, effectively maintaining riparian terrestrial habitats and contributing to environmental and ecological conservation.

Society	
No Poverty 	• In compliance with government regulations on the employment of people with disabilities, AVerMedia Technologies has fulfilled our legal quota by employing two individuals with disabilities as of 2025. • AVerMedia actively participates in community volunteer services and charitable activities supporting disadvantaged groups, including the Christmas Gift Box Program for Children from Underprivileged Families, sponsorship of the 1919 Love Walk Charity Event, and Emergency Assistance Programs for Families in Need. For details, please refer to Section 6.1, "Volunteer Services and Care for Vulnerable Groups." • Through "the Ghost Festival Blessing Event" , the Company donated rice to disadvantaged and low-income families in Zhonghe District, helping to alleviate economic burdens and demonstrating its commitment to giving back to society.
Zero Hunger 	• AVerMedia integrates internal resources and manpower to actively give back to society. Employees are encouraged to dedicate at least three hours per year to hands-on volunteer services. Through various volunteering activities, employees are empowered to contribute their time and efforts to support those in need. Staying true to our original intention, we believe that every act of giving—regardless of scale—is valuable and worth encouraging as long as it contributes to the betterment of society. • One of the Company' s long-term commitments includes continued participation in initiatives such as the 1919 Food Bank, food package fundraising, and family-based donation drives. These efforts have been ongoing without interruption.

Quality Education 	With the widespread implementation of remote learning platforms in schools, there has been a significant surge in demand for document cameras and tracking cameras. AVerMedia Group's affiliated companies have actively invested in the development of AI functionalities for document cameras and enhanced the AI computing capabilities of tracking cameras. These efforts, combined with intelligent charging carts for tablets and laptops and cloud-based flipped classroom systems, offer seamless integration across various educational platforms—earning widespread recognition and adoption by educational institutions.
Sustainable Cities and Communities 	- AVerMedia offers a diverse range of products and is committed to enhancing product energy efficiency and reducing the environmental impact of raw materials. Product development is guided by comprehensive life cycle assessments—from raw material extraction, manufacturing, and transportation to usage and end-of-life disposal—focusing on key environmental benefits at each stage. Through strategies such as material reduction, minimalistic packaging, reuse, and recycling, AVerMedia aims to develop products that are non-toxic, waste-free, and carbon-neutral. The company also places strong emphasis on managing environmentally relevant substances and designing products that are non-hazardous, easy to assemble and disassemble, and built for durability. - In accordance with the ISO 14001 environmental management system, AVerMedia actively promotes waste reduction and circular resource utilization. With a commitment to minimizing waste generation and maximizing resource recovery rates, the company continues to advance green product design and waste management practices to reduce production-related waste and enhance sustainable resource circulation and reuse—ensuring effective waste management and reduction. - Committed to supporting local communities, AVerMedia partnered with Lianhe Village in Zhonghe District to donate rice to disadvantaged and low-income households, strengthening mutual support between the

	Company and the community while promoting social inclusion and sustainable development. To foster community engagement, the Company collaborated with the Village Chief of Lianhe Village, Zhonghe District, to organize community dining events, encouraging interaction among residents and strengthening local community connections.
Good Health and Well-being 	- To promote the physical and mental well-being of senior citizens and reduce the risk of social isolation, AVerMedia partnered with the Village Chief of Lianhe Village, Zhonghe District, to organize community dining activities, providing meals, gifts, companionship, and social interaction. - In support of used-shoe donation initiatives, the Company donated reusable footwear to help children in rural African communities reduce health risks associated with jigger infestations and other hygiene-related issues, thereby improving their safety and well-being. - Employees become eligible for annual health examinations after completing six months of service. AVerMedia provides health examination benefits that exceed statutory requirements, reflecting the Company's commitment to employee health promotion and well-being.
Reduced Inequalities 	In response to the needs of vulnerable populations worldwide, AVerMedia has launched cross-border charitable initiatives to promote equitable resource distribution and demonstrate its commitment to social inclusion and community care.

Governance	
Gender Equality 	• In accordance with Taiwan' s Labor Standards Act and Act of Gender Equality in Employment, AVerMedia strictly prohibits pregnancy discrimination and actively promotes workplace gender equality. • Given the characteristics of the technology industry, the overall proportion of female employees is relatively lower than in many other industries. Nevertheless, the proportion of women in management positions at the Company exceeds the industry average. Existing gender disparities primarily reflect the overall structural characteristics of the technology sector. • As of 2025, there are 8 female managers, accounting for 21% of all managerial positions. • Within the governance unit, 1 female manager holds a leadership role, representing 12.5% of the management team.
Peace, Justice and Strong Institutions 	• In 2025, the company was not involved in any legal cases related to anti-competitive behavior, antitrust, or monopoly practices, nor were there any violations of social regulations resulting in fines. • In 2025, an online training course on the company' s internal whistleblowing hotline was conducted to promote awareness. Governance members received a total of 8 hours of anti-corruption training, including 2 directors who also participated in related courses, as documented in the board members' continuing education records. • AVerMedia strictly prohibits the use of child labor. During recruitment, actual age verification is conducted in compliance with Taiwan' s Labor Standards Act. No individuals under the age of 15 are employed. For workers aged 15 to under 18, vocational training is provided to help them acquire job skills, and they are prohibited

	from engaging in heavy or hazardous work. Additionally, disciplinary management for minor workers is strengthened to safeguard their physical and mental development as well as labor rights.
Partnerships for the Goals 	• In response to climate change and sustainability concerns, suppliers are required to provide environmentally friendly certifications for raw materials. Purchase agreements mandate compliance with the latest version of the Green Environmental Chemical Substance Control Standards, specifically the regulated limits for hazardous substances. Additionally, raw material suppliers are evaluated quarterly based on the Supplier Assessment Form. • Approximately 89.9% of procurement is sourced locally. Moving forward, the company will continue to strengthen relationships with existing suppliers while actively seeking more competitive new suppliers to ensure better assurance and options regarding raw material origins, quality, and pricing.

I. ESG Commitment and Communication

1.1 ESG Sustainability Commitment and Implementation

2-9	Governance Structure and Composition
2-13	Responsibility for Impact Management
2-14	Role of the Highest Governance Body in Sustainability Reporting
2-16	Communication of Critical and Material Events

1.1.1 Sustainable Development Policy

I. Vision and Purpose of the Policy :

AVerMedia Technologies is committed to becoming a global leader in environmental stewardship and green innovation. To fulfill its corporate social responsibility and promote the shared prosperity of the economy, society, and the environment, the Company fully integrates sustainable development (ESG) into its core business strategy. We are dedicated to advancing toward long-term goals of net-zero emissions, resource circularity, and social inclusion, while creating sustainable long-term value for all stakeholders.

II. Development History and Continuous Enhancement of the Framework , the Company actively responds to domestic and international sustainability regulations and initiatives.

The development of its sustainability governance framework is outlined as follows:

- Establishing the Foundation (2004/11) : In accordance with the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” promulgated by the competent authorities, the Company submitted and obtained Board approval for the AVerMedia Technologies, Inc. Corporate Social Responsibility Best Practice Principles, which serve as the guiding framework for promoting corporate social responsibility and related management practices.
- Strengthening Management Practices (2010/03) : In response to business growth and changes in the external environment, the Company submitted the third revision of the Principles to the Board of Directors for approval. The revised Principles further strengthened the Company’s management mechanisms and implementation practices across Environmental (E), Social (S), and Governance (G) dimensions, fostering a balanced development of economic growth, social responsibility, and environmental sustainability.

- Strategic Transformation (2022/03) : The Company once again submitted the Principles to the Board of Directors for approval and officially renamed them the AVerMedia Technologies, Inc. Sustainable Development Best Practice Principles. The Principles were upgraded to serve as a key foundation for promoting sustainability strategies, risk management, and long-term value creation.

III. Core Principles for Sustainability Promotion

Guided by the Sustainable Development Best Practice Principles, the Company is committed to the following four key pledges :

1. Strengthening Corporate Governance (Governance) : We uphold the highest standards of integrity and ethical business conduct, establish an efficient and professionally diverse Board structure, and enhance risk management mechanisms to safeguard the rights and interests of shareholders and stakeholders.
2. Advancing Environmental Sustainability (Environment) : We actively address climate change by introducing professional carbon management and net-zero planning expertise. Through greenhouse gas inventory management, green product development, energy management, and sustainable supply chain initiatives, we strive to minimize the environmental impacts of our operations.
3. Promoting Social Well-being (Society) : We foster a diverse, equitable, and inclusive (DEI) workplace that values employee well-being and professional development. At the same time, we actively engage in community care, ecological conservation initiatives (such as tree-planting programs), and support for disadvantaged groups, demonstrating our Commitment to society with care.
4. Creating Shared Economic Prosperity (Economy) : Through green innovation based on our core technologies, we enhance product performance and energy efficiency. By collaborating with value-chain partners to promote the circular economy, we seek to achieve balanced growth between economic development and environmental sustainability.

IV. Review and Revision

This Policy shall be regularly reviewed and updated in response to evolving sustainability trends, regulatory developments, and the Company' s overall business strategies. Any amendments shall be submitted to the Board of Directors for approval to ensure that the Company' s sustainability practices remain aligned with international standards.

Corporate Social Responsibility Commitment

AVerMedia's Corporate Social Responsibility (CSR) Guiding Principles are based on compliance with applicable national and international laws, regulations, and standards. These principles reflect the Company's corporate culture of "People-Oriented, Integrity, Self-Reflection, and Continuous Improvement" as well as its business philosophy of "Being Practical, Creating Value, Contributing Oneself, and Serving Society."

To achieve sustainable business operations and long-term development, we uphold the principles of openness and transparency, maintain constructive communication with stakeholders, and foster relationships built on mutual trust. By doing so, we ensure the Company's transparency and credibility. In addition to requiring all managers and employees to comply strictly with our CSR Guiding Principles, we also encourage our business partners to support and fulfill their commitments to social responsibility, working together to advance the sustainable development of the economy, environment, and society.

1. Employment Rights and Employee Relations	2. Protection of Consumer Rights and Interests
Guided by a people-oriented philosophy, AVerMedia respects employee rights, protects fundamental labor rights, and is committed to providing a safe, healthy, harassment-free, discrimination-free, and fair workplace. We respect the fundamental human rights of all individuals involved in our operations and strictly prohibit any form of forced labor or child labor. The Company complies with all applicable national and international labor laws, regulations, and standards. Through continuous communication and dialogue, we build relationships of mutual trust with employees. We value employee development and career growth, ensuring that all employees are treated with respect and provided with support and equal opportunities for advancement.	We are committed to our customer-centric philosophy and to ensuring that consumers can trust the products and services provided by AVerMedia. Through the continuous development of innovative, safe, and high-quality products and services, we strive to meet customer needs and enhance user experiences. At the same time, we place great importance on the protection of personal information belonging to consumers and all individuals involved in our operations. We strictly comply with applicable personal data protection laws and regulations and continuously strengthen our information security management practices to safeguard trust and brand reputation.
3. Maintain environmental Sustainability	4. Business Partners and Fair Competition
The Company regards sustainable development as a core business principle and is committed to achieving harmony with the environment while continuously reducing the environmental impact of its operations. In addition to complying with applicable environmental regulations, we integrate green design principles into	We value the establishment of long-term, mutually beneficial, and trust-based relationships with our business partners, including suppliers and distributors. The Company respects free-market competition and strictly complies with applicable fair trade and competition laws and regulations to ensure that all

product development and manufacturing processes, actively promote products with lower pollution and lower energy consumption, and improve resource efficiency through technological innovation. We also encourage employees to participate in environmental protection initiatives and collaborate with external organizations to advance ecological conservation and environmental sustainability, thereby fulfilling our commitments to society and the environment.	business activities are conducted legally and ethically. To strengthen employees' compliance awareness, the Company provides annual anti-trust training through e-learning courses and requires employees to renew their Anti-Trust Compliance Commitment Statements each year to reaffirm their commitment to fair competition and compliant business practices. Newly hired employees are also required to complete the commitment process on their first day of employment. Together, we uphold the Company's integrity and maintain orderly market competition.
5.Encouraging Innovation and Protecting Intellectual Property	6.Tax Responsibility, Shareholder Rights, and Corporate Governance
To promote innovation and protect intellectual property rights, the Company continuously invests in research and development and strengthens intellectual property management. To encourage innovative thinking, AVerMedia actively applies for patents and protects technologies that contribute to societal and industrial development. By ensuring that innovative achievements receive appropriate legal protection and continuously enhancing research and development capabilities, we fulfill our commitments to both innovation and corporate social responsibility.	We fulfill our tax obligations in accordance with applicable laws and are committed to creating corporate value while maintaining sustainable growth and protecting the long-term interests of shareholders. The Company places strong emphasis on corporate governance and is committed to providing shareholders and investors with timely, transparent, reliable, and publicly accessible information. We fully disclose information regarding corporate structure, financial performance, corporate social responsibility initiatives, and governance frameworks. We also actively engage with stakeholders and respond to their expectations and feedback in order to continuously improve transparency and governance quality.
7.Building Harmonious Communities	8.Social Engagement and Community Involvement
To promote social prosperity and local sustainability, AVerMedia respects local cultures, customs, and historical heritage and actively participates in community activities. The company contributes to society through appropriate community engagement and support for disadvantaged groups, fulfilling its corporate social responsibility commitments. At the same time, we maintain transparent, ethical, and fair relationships with business partners, government agencies, and public authorities, thereby enhancing social trust and community harmony.	Serving society is one of the Company's core values. AVerMedia actively promotes social welfare and charitable initiatives while supporting the development of education, culture, and technology. Through these efforts, we fulfill our commitments to society and strive to realize our mission of becoming a company that contributes positively to society.

AVerMedia Technologies places its corporate social responsibility guiding principles at the core of its operations, providing clear guidance for managers and employees in their daily decision-making and actions.

The Company has established a cross-functional management committee comprising representatives from Finance, Public Relations, Human Resources, Occupational Safety and Health Management, Procurement, and Customer Service. This committee is responsible for promoting corporate social responsibility and ESG-related initiatives and regularly reports progress to senior management. In addition, AVerMedia closely monitors external trends and emerging sustainability issues and periodically reviews its current performance and strategic direction to ensure that its sustainability management practices remain aligned with international standards and societal expectations.

Through transparent and open information disclosure and stakeholder engagement, the Company continues to create long-term shared value and advance its vision of sustainable growth and mutual prosperity with stakeholders.

Sustainability Development Strategic Objectives

AVerMedia Technologies' corporate mission is "to enhance human communication and entertainment while becoming a company that contributes to society." The Company upholds its business philosophy of "Being Practical, Creating Value, Contributing Oneself, and Serving Society."

To reinforce these principles, the Company's mission and business philosophy are prominently displayed in its headquarters building, ensuring that both internal and external stakeholders clearly understand the Company's core values. Based on this mission and philosophy, AVerMedia has established the following two key sustainability development strategic objectives. Through these objectives, the Company seeks to achieve sustainable business growth while fulfilling its corporate social responsibility commitments and creating greater shared value and social well-being for stakeholders.

Sustainability Development Strategic Objectives	Company Headquarters Building
1. Strengthen the Company's presence in the audio and video streaming industry by generating stable profits through its own-brand business operations while developing high-value ODM business opportunities to enhance product quality and market competitiveness. In addition, the Company will continue to invest in Edge AI and AI Streaming technologies and products, expanding intelligent audio-visual applications, driving innovation, and supporting sustainable business growth.	
2. Guided by its commitment to sustainable business practices, the Company will continue allocating sufficient resources to support organizational sustainability, fulfill its corporate social responsibility commitments, strengthen brand trust, and strive to become a trusted and preferred brand among its stakeholders.	

1.1.2 Sustainability Development Committee

The Company established the Sustainability Development Committee in November 2021 and completed the re-election of the current committee members in August 2023. The current term of office runs from June 2023 to June 2026.

The final Sustainability Development Committee meeting of 2025 was held on August 13, 2025. During the meeting, the head of the ESG Executive Office reported on the results of the Company's sustainability initiatives for the first half of 2025 and the preparation of the 2025 Sustainability Report. The 2025 Sustainability Report was subsequently submitted to the Board of Directors for review and approval in August 2025.

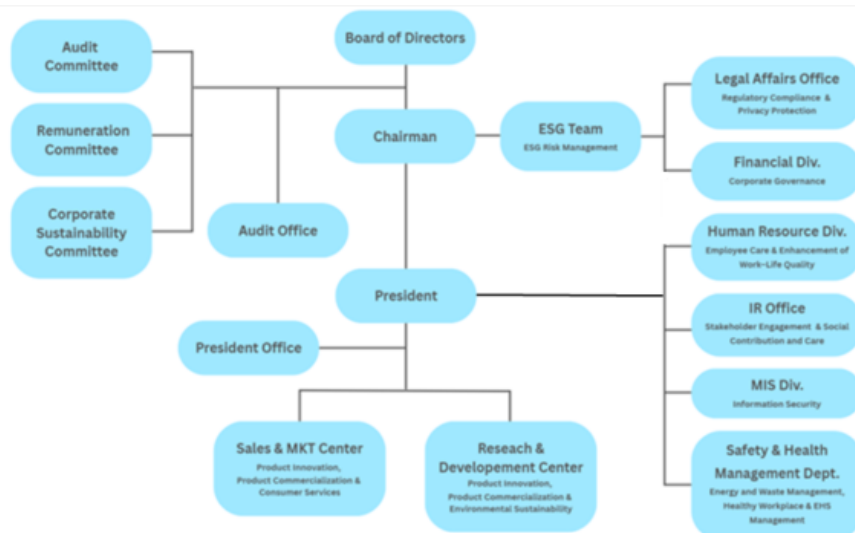
The current committee consists of seven members, including Directors Li Miao-Sheng, Hsu Chi-Yu, and Kuo Yu-Ting, as well as four Independent Directors, Wu Ming-Chin, Yang Jui-Hsiang, Wang Shu-Ling, and Chien Hui-Hsiang, following the 2023 board re-election. Independent Director Jui-Hsiang Yang serves as the Convener of the Committee.

The Sustainability Development Committee was established to strengthen management effectiveness and actively promote corporate social responsibility and sustainable development. It serves as the Company's decision-making and oversight body for sustainability-related matters, covering the three key ESG dimensions: Governance (G), Environmental (E), Social (S). Through sound corporate governance mechanisms, environmental stewardship initiatives, and the fulfillment of social responsibilities, the Committee assists the Board of Directors in effectively carrying out its responsibilities to protect the interests of the Company, employees, shareholders, and other stakeholders.

According to Article 5 of the Sustainability Development Committee Charter, the Committee's responsibilities include:

-  Formulating corporate social responsibility and sustainability development strategies, objectives, management policies, and implementation plans.
-  Promoting and implementing integrity management, risk management, and related corporate governance initiatives.
-  Monitoring the implementation and effectiveness of sustainability initiatives, and periodically reviewing and revising relevant measures.
-  Handling other matters assigned by resolutions of the Board of Directors.

ESG Governance Structure and Departmental Responsibilities



The Committee has established an Executive Office responsible for coordinating two major functional groups: Corporate Social Responsibility (Environmental and Social) and Sustainable Governance and Integrity Management (Governance). Currently, the Executive Office is headed by the Company's Corporate Governance Officer, who is responsible for promoting sustainable development across four key areas: corporate governance, environmental sustainability, social responsibility, information disclosure. The Executive Office develops annual work plans and monitors implementation progress to ensure the effective execution of the Company's sustainability initiatives.

Regarding environmental, economic, and social impact issues, the ESG Executive Office coordinates with relevant departments to collect information related to economic, governance, environmental, and social topics, including external sustainability initiatives associated with the Company's operations. Through stakeholder engagement, material topics are identified, prioritized, and assessed. Based on the results, the Executive Office proposes the Company's sustainability vision and development roadmap, formulates related policies, systems, and management guidelines, and submits specific implementation plans to the Board of Directors for approval.

In accordance with Article 6 of the Committee Charter, the Sustainability Development Committee convenes at least two meetings annually. During these meetings, the ESG Executive Office reports on implementation progress and performance outcomes. The Committee subsequently reports to the Board of Directors, ensuring that sustainability strategies and management practices remain aligned with the Company's development objectives and stakeholder expectations.

Operation of the Sustainability Development Committee

The ESG Executive Office reports the results of the Company's greenhouse gas inventory and the progress of annual implementation plans to the Board of Directors. Matters related to stakeholder engagement, material events, and sustainability disclosure topics are also included in these reports. At year-end, the Executive Office presents the implementation results of annual plans, risk assessment outcomes, corresponding mitigation measures, and the proposed implementation plan for the following year.

This Sustainability Report presents the Company's 2025 performance and initiatives across five key dimensions: Sustainable Operations and Ethical Governance, Product Innovation and Partner Relationships, Environmental Sustainability, Friendly Workplace, and Social Contribution. Using the value chain as the basis for boundary analysis, the Company regularly conducts discussions on material environmental, economic, and social issues, reviews the achievement of departmental objectives and future directions, and consolidates performance data, stakeholder engagement outcomes, and ESG-related recommendations. These matters are reported annually to the Board of Directors to strengthen sustainability management and are disclosed in the Sustainability Report.

Operation of the Sustainability
Development Committee in 2025



Nature	Number of Material Events	Overview of the communication proposal
E	5	Topics related to environmental sustainability, including greenhouse gas inventories and sustainability work plan reports, were communicated and reviewed during the 1st, 4th, and 5th meetings of the Board of Directors, respectively.
		During the Sustainability Development Committee meeting convened in January 2025, the Company's 2025 sustainability work plan was reviewed and discussed. The plan was subsequently approved by the Board of Directors at its 1st meeting in 2025.

S	7	The Remuneration Committee under the Board of Directors regularly reviews the policies, systems, standards, and structures related to performance evaluation and remuneration for directors and executives.
		The Company has established a corporate volunteer system to integrate internal resources and manpower to give back to society. Employees are encouraged to dedicate at least three hours each year to participate in volunteer activities, allowing them to contribute their time and efforts to support those in need. The Company remains committed to the founding spirit that all efforts to give back to society are truly commendable..
		The annual Earth Cleanup and Community Service Day was held on October 18, 2024, at the wetlands under Guangfu Bridge, with participation from 102 volunteers.
		Christmas Gift Campaign- To bring holiday joy to children from disadvantaged families, we raised a total of NT\$67,900, with 31 employee volunteers participating in gift preparation and distribution.
		The Company sponsored the 2025 LET'S RUN Studio Classroom 1919 After-School Program Charity Run and the 2025 Love Cycling Charity Event through product donations.
		During the Ghost Festival Blessing Event, the Company selected "Peace Rice," symbolizing prosperity and blessings, as its primary ceremonial offering. A total of 100 bags of rice were prepared for the event and, following the ceremony, were donated to 50 disadvantaged and low-income households in Lianhe Village, Zhonghe District, demonstrating care and support for the local community.
		In support of the "Green Lifestyle for All" initiative, AVerMedia established a Sustainability Hydration Station to encourage employees and the public to adopt sustainable lifestyle practices. The Company also joined the government and social innovation organizations in supporting the "Free Water Refill App" initiative, enabling passersby to conveniently access drinking water and refill reusable bottles, thereby reducing single-use plastic bottle waste and environmental impact.
G	2	The Company also participated in the Community Dining Program regularly organized by the Village Chief of Lianhe Village, Zhonghe District, providing gifts and coffee for senior residents to enjoy social interaction and companionship, while strengthening community engagement and care.
		At the 2nd meeting of the Board of Directors, the Company approved the Internal Control System Statement, which serves as the primary basis for evaluating and disclosing the effectiveness of the internal control system.

		At the 5th meeting of the Board of Directors, the implementation plan for the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards was approved in accordance with regulatory requirements, further enhancing the quality and transparency of sustainability-related disclosures.
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1.2 Stakeholder Communication and Material Issues

2-29	Stakeholder Engagement Policy
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Stakeholder Identification

Stakeholder identification and communication form the foundation of sustainable corporate development. We place great importance on building trust and maintaining open lines of communication with our stakeholders. The identification process of stakeholders begins with an initial assessment conducted by external consultants, followed by further evaluation by department heads based on the level of impact and influence stakeholders have on the Company.

This report draws upon the GRI Standards in identifying potential stakeholder groups, including shareholders and other investors, financial institutions, authorities concerned, employees and other workers, customers, consumers, business partners, suppliers, local communities, NGOs, social welfare organizations, industry associations, and the media, through expert evaluation and internal discussions with relevant supervisors. During the stakeholder identification process, the Company follows the AA1000 AccountAbility Principles Standard to identify all stakeholders who may be affected by the Company's operational activities or who may influence the Company. Through stakeholder identification and communication mechanisms, the Company ensures that stakeholder opinions are appropriately incorporated into decision-making and disclosure processes.

With the assistance of external experts, the Company assesses the degree of impact it has on stakeholders, as well as the influence stakeholders have on the Company's operations. Following discussions and confirmation by internal management, the Company's key stakeholder groups for 2025 were identified. The Company has designated six key stakeholder groups as priorities: Employees and Other Workers, Shareholders and Other Investors, Customers/Distributors, Suppliers, Government Agencies, and Communities/Non-profit Organizations. No new stakeholder identification exercise was conducted in 2025; therefore, the stakeholder categories remained unchanged from those identified in 2024.

Stakeholder Communication

AVerMedia Technologies recognizes the importance of proactively understanding the needs of its stakeholders and continuously responding to the issues they care about. Through various communication channels—such as the official website, relevant meetings, annual reports, ESG surveys, customer service hotlines, and email correspondence— AVerMedia seeks to understand stakeholder concerns and key topics of interest.

Employees and other workers

Significance of Stakeholders to the Company	Employees are regarded as valuable assets to the Company. We offer competitive training programs, competitive salary, and comprehensive benefits to protect employees' labor rights. Emphasis is placed on work-life balance through health activities, enabling employees to reach their full potential and remain fully engaged in their work.
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Channels / Frequency	Labor-Management Meeting / Quarterly
Description	A total of four labor-management communication meetings were held between January and December 2025.

Channels / Frequency	Employee Welfare Committee / Monthly
Description	Regular welfare activities are organized, such as Christmas parties, Chinese New Year calligraphy events, and employee trips .

Channels / Frequency	Bidirectional communication / As needed
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Description	• Develop individual development plans based on each employee's specific job requirements, performance evaluation results, and career development needs. • One Material Topic 2.0 stakeholder survey was conducted in 2025 to collect stakeholder feedback and identify sustainability-related priorities. • The Company held one investor conference in 2025 to communicate business performance, operational developments, and future strategies to investors and other stakeholders.
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Channels / Frequency	AVerMedia Open Communication Mailbox / Monthly
Description	Provides employees with an anonymous channel to express suggestions and concerns, helping the company to strengthen the connection with staff. The company actively collects employee feedback and regularly provides responses and improvements. In 2025, a total of 16 submissions were received, all of which have been addressed or responded to.

Shareholders and other investors

Significance of Stakeholders to the Company	AVermedia is obligated to be accountable to our investors and shareholders.
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Channels / Frequency	Investor Conferences & Forums / Biannually
Description	We organize two investor conferences or participate in investment

	forums each year to provide investors with a clear understanding of the company' s operational status.
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Channels / Frequency	Operational Performance Announcements / Monthly
Description	Voluntarily disclose consolidated revenue by product category on the 5th of each month.

Channels / Frequency	Website Announcements & Investor Contact Hotline and Email / In real time
Description	Notice: The Company' s Investor Relations website, available in both Chinese and English, contains materials such as the shareholder meeting handbook, shareholder meeting agendas, and meeting minutes for investors' reference.

Customers / Distributors

Significance of Stakeholders to the Company	High-quality products and services are key to business development.
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Channels / Frequency	Customer Visits and Business Meetings / Regularly & As Needed
Description	Direct communication with clients

Channels / Frequency	Customer Service Hotline and Email & Customer Satisfaction Surveys / In real time
Description	• The Company has a dedicated department to provide customer service. • Customer satisfaction surveys are conducted on a regular basis, and improvement plans are proposed for items that fall below the performance targets. • In the 2025 customer service survey, the NPS was 55.

Suppliers

Significance of Stakeholders to the Company	Our extensive product and service value chain relies on the stable support of a wide network of suppliers.
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Channels / Frequency	Exclusive Supplier Bidding and Procurement Platform / In real time
Description	Through a digital procurement system, we implement green procurement management principles and promote the reduction and reuse of packaging materials across the supply chain to minimize negative environmental impacts.

Channels / Frequency	Supplier Evaluation, Procurement Meetings & Supplier Visits/ As needed
Description	• Comply with quality management systems, environmental safety systems, and Authorized Economic Operator. • In 2025, a total of 4 suppliers were evaluated, with a 100% pass rate.

Government agencies

Significance of Stakeholders to the Company	Adhering to and responding to government regulations is a fundamental principle of operations, which not only represents regulatory compliance but also serve as key safeguards for ensuring lawful business practices and maintaining market order.
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Channels / Frequency	Meetings & Official Correspondence / As needed
Description	Engage in occasional correspondence with relevant government departments.

Channels / Frequency	Participated in mutual visits, seminars, and events organized by competent authorities. / As needed
Description	Participate in municipal government events from time to time.

Channels / Frequency	Market Observation Post System / As needed
Description	In the 12th TWSE Corporate Governance Evaluation in 2025, the Company received a total score of 91.47, ranking in the 21%-35% percentile.

Local communities/non-profit organizations

Significance of Stakeholders to the Company	Upholding the spirit of “giving back to society,” we contribute to the community by demonstrating care for local organizations, providing employment opportunity, and promoting the prosperity of the local economy.
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Channels / Frequency	Public Welfare Projects & Participation in Volunteer Activities / As needed
Description	• The Company organizes the Green Action Fun Run Day and Blood Donation Campaign annually to encourage employees to give back to society. In 2025, a total of 166 employees participated, with total contributions amounting to NT\$79,300. • Maintains a long-term partnership with the Chinese Christian Relief Association and actively participates in charity events related to social care. In 2025, a total of 31 participants and NT\$ 106,369 were contributed. • The Company received the highest rating, "Outstanding Performance," in Commonwealth Magazine's 2025 Corporate Decarbonization Temperature Assessment. • A total of 100 bags of rice were donated to disadvantaged families in the Lianhe Village community as part of the Company's community care initiatives. • The Company participated in the Community Dining Program regularly organized by the Village Chief of Lianhe Village, Zhonghe District, providing gifts and coffee to senior residents and creating opportunities for meaningful social interaction and community engagement.

Stakeholder Contact Point

If any stakeholders have questions or feedback, please feel free to contact us. We will sincerely explain to you.

Categories of Stakeholders	Contact Information
Employees	Manager Joseph Liao: Joseph.Liao@avermedia.com
Shareholders	Spokesperson Jesse Lin: Jesse.Lin@avermedia.com
Customers/distributors	Section Chief chung : Yamin.Chung@avermedia.com
Suppliers	Division Director huang: judy.huang@avermedia.com
Media	Spokesperson Jesse Lin: Jesse.Lin@avermedia.com
Government agencies	Spokesperson Jesse Lin: Jesse.Lin@avermedia.com
Local communities	Manager Ford Lin: ford.lin@avermedia.com
non-profit organizations	Specialist Landy Huang: landy.huang@avermedia.com

1.3 Identification and Management of Material Topics

3-1	Determination Process for Material Topics
3-2	List of Material Topics

Process for Determining Material Topics

To ensure that the information disclosed in the report meets the needs of stakeholders, AVerMedia follows the "PDCA" (Plan-Do-Check-Act) management model. Through the steps of "understanding the organizational context," "identifying actual and potential impacts of sustainability issues," "assessing the significance of impacts," and "reporting on material sustainability topics," the Company determines our material topics. The management of these material topics also enables the Company to effectively address the issues of concern to its stakeholders. There are no major topics subject to re-evaluation in 2025; therefore, the evaluation results from 2024 will be carried over.

Step 1 Understanding the organizational context	Referring to the GRI Topic Standards, SASB, TCFD, and the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" the Company identified 20 sustainability issues relevant to operations. In identifying material topics, the Company followed the framework of the GRI Standards 2021 and adopted the AA1000 AccountAbility Principles Standard (AA1000 APS). By considering the four core principles of Inclusivity, Materiality, Responsiveness, and Impact, the Company gathered stakeholder concerns and feedback through stakeholder identification and engagement processes to determine and prioritize material sustainability topics.
Step 2 Identifying actual and potential impacts of sustainability issues	External stakeholders evaluated the Company' s actual and potential negative impacts and positive contributions on the economy, environment, and society (including people and human rights) for each topic. The scores from the four categories—actual negative impact, potential negative impact, actual positive impact, and potential positive impact—were totaled and ranked. Topics with an average total score greater than 15 (indicating a medium level of impact) were selected, resulting in 9 topics. Subsequently, the Corporate Sustainability Committee conducted the same scoring process based on the Company's own assessment of actual/potential impacts and positive/negative contributions across economic, environmental, and social (people and human rights) dimensions. Topics with an average score greater than 3 were selected, resulting in 16 topics.

Step 3 Assessing the significance of impacts	The results from the external stakeholder assessments were then integrated with internal evaluations by Company management and employees to assess their relevance to the Company' s sustainable operations. Based on a comprehensive assessment, 11 material topics were ultimately identified.
Step 4 Reporting on material sustainability topics	Following the identification of material topics, external experts collaborated with Company departments to classify the 11 topics by type. These were then consolidated into 9 Management strategies. The results were disclosed to stakeholders through the ESG Report, providing targeted responses to stakeholder concerns.

Results of Material Topic Identification

After careful review and discussion, the Company did not conduct a new material topic identification process in 2025. Accordingly, the material topics identified in 2024 were retained, resulting in a total of 11 material topics.

Material Topics		
Economy	Environment	Society
Climate Change Adaptation	Energy and Greenhouse Gas Emissions	Innovation and R&D
Risk Management		Occupational Health and Safety
Corporate Governance and Integrity		Privacy and Information Security
Operational and Financial Performance		Talent Recruitment and Attraction
Intellectual Property Rights		Talent Development and Training

Material Topic Management List

Dimension	Material Topic	Corresponding Indicators	Management Strategy Chapter	Negative Impact Boundary Identification						
				Internal		External				
				AVermedia	Employees and other workers	Shareholders and other investors	Customers /distributors	Suppliers	Government agencies	communities/ non-profit organizations
G	Climate Change	Climate Change	Chapter 2	●	●	●	○	○	▲	-
	Corporate Governance and Integrity	GRI 205: Anti-corruption		●	●	●	○	○	▲	○
	Risk Management	Risk Management		●	-	○	○	○	▲	-
	Operational and Financial Performance GRI 201: Economic Performance	Operational and Financial Performance GRI 201: Economic Performance		●	●	●	○	○	▲	▲
	Intellectual Property Rights SASB: Intellectual Property Protection & Competitive Behavior	Intellectual Property Rights SASB: Intellectual Property Protection & Competitive Behavior	Chapter 3	●	-	-	○	○	-	-
E	Energy and Greenhouse Gas Emissions	GRI 302: Energy GRI 305: Emissions SASB: Energy Management in	Chapter 4	●	○	○	▲	○	▲	▲

		Manufacturing SASB: GHG Emissions								
S	Innovation and R&D	Custom Topic: Innovation and R&D	Chapter 3	●	-	○	▲	-	-	-
	Occupational Health and Safety	GRI 403: Occupational Health and Safety SASB: Employee Health & Safety	Chapter 5	●	●	-	○	○	▲	▲
	Talent Sustainability Management	GRI 404: Training and Education GRI 405: Diversity and Equal Opportunity	Chapter 5	●	●	-	-	-	▲	-
	Privacy and Information Security	GRI 418: Customer Privacy Custom Topic: Information Security	Chapter 3	●	-	-	○	○	-	-

●(Cause the Impact) ; ○(Directly Related to the Impact) ; ▲(Contribute to the Impact)

II. Sustainable Operations and Ethical Governance

3-3

Major Topic Management

Management Strategy : Corporate Governance and Integrity

Management Strategy	
Material topic	GRI 205: Anti-corruption
Reasons for Materiality	Good corporate governance enhances transparency, builds investor trust, and mitigates corporate risks. It plays a central role in corporate management and operations, encompassing transparent decision-making, clear allocation of responsibilities, and robust oversight mechanisms to ensure that management decisions align with the best interests of shareholders and other stakeholders. Effective governance helps prevent the abuse of power and conflicts of interest, thereby improving managerial efficiency. A sound governance structure also contributes to long-term strategic planning, reduces short-termism, and strengthens overall competitiveness. In summary, corporate governance not only enhances operational efficiency and fosters market confidence but also ensures sustainable development and the fulfillment of corporate social responsibility.
Impacts and Consequences	➤ Economic Aspect: Proper governance can enhance management efficiency and transparency, attract investment, and promote stable economic growth. Conversely, poor governance may result in resource misallocation, financial losses, and increased economic risk. ➤ Environmental Aspect: Strong governance encourages compliance with environmental regulations and fosters pollution reduction efforts. However, when environmental responsibilities are neglected, it may lead to ecological degradation and long-term environmental risks. ➤ Social Aspect: Positive impacts can include protecting employee rights and improving working conditions, while negative impacts such as poor governance may result in labor exploitation and discrimination.
Policies	➤ Internal Controls and Risk Management: Establish internal control systems, conduct risk assessments and monitoring to prevent fraudulent activities and financial risks.

Policies	➤ Independent Directors and Oversight Mechanisms: Establish a board of independent directors to ensure fairness in the decision-making process and oversee the conduct of management, thereby protecting shareholders' interests. ➤ Ethics and Compliance Policies: Implement policies such as the Corporate Governance Best Practice Principles, Code of Ethical Conduct, and Code of Conduct for Employees to ensure legal compliance and internal regulations, and to prevent unlawful or improper behavior. ➤ Transparency and Information Disclosure: Enhance stakeholder trust by regularly disclosing financial statements, business operations, and major decisions, ensuring access to sufficient and accurate information.
Strategy	➤ Corporate Governance – Management Perspective A sound governance structure forms the foundation of corporate governance. A clear governance framework should be established to ensure the separation of duties between the Board of Directors and senior management. Independent directors should be appointed to oversee managerial decisions. Additionally, the regular disclosure of financial statements and operational performance enhances transparency and accountability, reinforcing trust among shareholders and stakeholders. ➤ Corporate Governance – Preventive Measures (1) The AVerMedia has established and complies with internal control and risk management policies, and regularly conducts risk assessments to identify, prevent, and mitigate potential risks and fraudulent activities. These measures include ensuring compliance with applicable laws and regulations, fostering a sound corporate culture, and strengthening employees' ethics training and compliance awareness to prevent misconduct. (2) The AVerMedia Open Communication Mailbox has been set up to allow employees to confidentially report concerns they may be uncomfortable raising through regular channels. The process is designed to be discreet and non-retaliatory, ensuring that employees can voice concerns without fear of negative consequences. ➤ Corporate Governance – Remedial Measures When governance structures or processes encounter issues, the company must activate response mechanisms, including establishing a dedicated task force to handle crises, conducting transparent investigations, and addressing issues based on investigation results. Policies and structures are then revised accordingly. Furthermore, the company implements improvements targeting the root causes of failure to mitigate future risks and enhance long-term sustainability.

Management Review Mechanism	- Using the competent authority's Corporate Governance 3.0 Blueprint as the primary framework for evaluation, the Company convenes Board of Directors meetings on a regular basis. Through the ongoing oversight of the Audit Committee and periodic reviews conducted by the Internal Audit Office, the Company ensures that all departments conduct their operations in compliance with applicable laws and regulations. - The Company has established and continues to effectively implement a comprehensive internal control framework, including the Internal Control System and Management Regulations, Sustainable Development Best Practice Principles, Integrity Management Code of Conduct, Employee Code of Conduct, and Corporate Governance Best Practice Principles. These policies and procedures are regularly reviewed and updated in accordance with the latest regulatory requirements issued by the competent authorities.
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Management Strategy : Risk Management

Management Strategy	
Material topic	Risk Management
Reasons for Materiality	To manage uncertainties that may pose threats to the Company's operations, we have established an effective risk management framework. This includes the evaluation and supervision of risk tolerance, current risk exposures, and the determination of appropriate risk response strategies and management procedures. Within acceptable risk thresholds, we aim to prevent potential losses through ongoing adjustments and optimization of our risk management practices. This approach ensures the protection of the interests of employees, shareholders, business partners, and customers, while enhancing corporate value and supporting optimal allocation of resources across the organization.
Impacts and Consequences	➤ Potential Positive Impacts: An effective risk management mechanism helps prevent potential losses, reduces exposure to financial and legal risks, and enhances the company's resilience to external threats, thereby laying a solid foundation for long-term and stable economic growth. Strong corporate governance and integrity also contribute to attracting more investors and business partners, improving the company's market position and reputation, and facilitating customer base expansion and entry into new markets. ➤ Potential Negative Impacts: A decline in economic performance may undermine employee confidence, negatively affecting productivity and team cohesion, and intensifying internal instability. Furthermore, deficiencies in corporate governance and integrity practices may lead to

	increased reputational and legal risks, ultimately weakening the company' s market position and competitiveness, and creating barriers to business development.
Policies	The Company has established a risk and opportunity management mechanism for the Quality Management System (ISO 9001), Hazardous Substance Process Management System (IECQ QC 080000), Environmental Management System (ISO 14001), and Occupational Health and Safety Management System (ISO 45001), in order to address the needs and expectations of customers and relevant stakeholders.
Strategy	• The Company has long focused on the environmental crises triggered by global climate change, aiming to prevent and mitigate operational risks caused by natural disasters. In compliance with both domestic and international environmental regulations and customer requirements, we incorporate environmental protection concepts into the earliest stages of product design. The Company has established and maintains management systems and organizational frameworks covering quality, environment, occupational health and safety, hazardous substances, cargo, and supply chain security. Through the promotion of a comprehensive environmental management system, we implement sustainable practices in response to climate change. • Each year, the "Risk and Opportunity Assessment Form" is completed in advance of the management review and formally reported during the review meeting, serving as the basis for relevant data provision or improvement actions. • In addition, the Company has formulated risk management policies and procedures to proactively address potential risks related to business interruption, reputational impact, and economic performance. By identifying risks early and responding effectively, the Company strives to transform risks into future business opportunities and competitive advantages. • The risk management plan is overseen by the Risk Management Team and relevant functional departments, which supervise responsible units in implementing improvement actions. Guided by the principle of business continuity, the Company develops strategies and action plans to mitigate, transfer, or avoid risks, while continuously allocating resources to risk monitoring, management, and response.
Management Review Mechanism	• The Risk Management team, together with functional units, is responsible for supervising the accountable entities in implementing improvements. Adhering to the principle of business continuity, strategies and plans aimed at reducing, transferring, or avoiding risks shall be developed, with ongoing resource allocation to ensure effective risk control and response.

Management Strategy : Climate Change Adaptation

Management Strategy	
Material topic	Climate-Related Financial Disclosures
Reasons for Materiality	The Company is attentive to the environmental crisis triggered by climate change worldwide, along with their potential financial impacts and other associated risks. Therefore, the Climate-related Financial Disclosures (TCFD) Task Force is responsible for managing and assessing the relevant response measures to climate change issues. The identification results discussed in meetings are reported to the president, explaining the current management and governance of climate-related risks and opportunities. Additionally, relevant climate change topics are reported to the Board of Directors.
Impacts and Consequences	Economic – Potential Negative Impact: The Renewable Energy Development Act and carbon fee–related regulations may increase operational costs for enterprises. Environmental – Actual Negative Impact: Emissions of various greenhouse gases have led to a continuous rise in the global average temperature, intensifying the severity of climate change. People – Potential Positive Impact: To achieve net-zero emissions and environmental sustainability goals, the Company adopts energy-efficient equipment and various environmental management measures, continually pursuing improvement and innovation to reduce the environmental impact of the operations.
Policies	Guided by AVerMedia's corporate mission of “enhancing human communication and entertainment while being a company that contributes to society,” senior management leads the Company’s sustainability initiatives and business activities. Through ongoing internal and external communication, the Company fosters a shared sense of purpose and a strong organizational culture. Beginning with employees and extending throughout the supply chain, AVerMedia works collaboratively to reduce the adverse impacts of climate change and promote sustainable development. - Based on our assessment of the actual and potential impacts of climate-related risks and opportunities on the Company's operations and financial planning, response strategies have been discussed. - With reference to the TCFD framework, in terms of climate-related risk factors, transition risks—particularly emerging regulations—may have an impact on the Company.
Strategy	The Company has developed a multifunctional video conferencing camera in response to

Strategy	the growing trend of remote work driven by digital transformation. Many innovative enterprises have already adopted video conferencing to replace off-site meetings, which not only reduces travel and related carbon emissions but also improves time efficiency and lowers operational costs. This represents a significant climate-related opportunity that may contribute to increased revenue, enhanced corporate image, and improved company valuation. • The TCFD Team convenes meetings to identify potential future operational risks and opportunities by referencing the TCFD risk analysis framework. Moving forward, the Company will follow the internal evaluation procedures and adopt a risk matrix methodology that considers the level of impact and the likelihood of occurrence to prioritize the severity of identified risks. Through this process, the Company aims to define significant sources of climate-related risk, elevate the level of climate risk management, and progressively integrate climate risk factors into AVerMedia's overall risk management criteria. • To reduce greenhouse gas emissions and minimize future carbon fee obligations, the Company seeks to increase the use of renewable energy and, when necessary, procure renewable energy certificates (RECs) from external sources.
Management Review Mechanism	The Company conducts annual internal management reviews of emission management effectiveness in accordance with the PDCA (Plan-Do-Check-Act) cycle, following ISO 14001 and ISO 14064-1 internal audit procedures.

Management Strategy : Operational and Financial Performance

Management Strategy	
Material topic	Economic Performance
Reasons for Materiality	Sustained profitability is a fundamental prerequisite for sustainable business operations. Maintaining the effective functioning and appropriateness of the Board of Directors and ensuring compliance with relevant laws and regulations across jurisdictions will further support the Company's development. It is essential to continuously adapt to evolving market dynamics in order to enhance profitability, maintain competitive advantage, protect the interests of employees, shareholders, business partners, and customers, increase corporate value, and achieve optimal allocation of corporate resources.
Impacts and Consequences	➤ Economic Aspect: • Sustained operational growth contributes to the collaborative development of upstream and downstream industries, positioning AVerMedia as a stabilizing force in the industry, enhancing customer and investor confidence, and promoting business growth and market

Impacts and Consequences	expansion. • Poor economic performance may hinder the development of upstream and downstream industries; corrupt practices could expose the Company to significant financial losses and damage corporate operations, including fines and losses arising from financial fraud, bribery, and other illegal activities. • Declining economic performance may undermine employee confidence, subsequently affecting work efficiency and team cohesion, and exacerbating internal instability. ➤ Environmental Aspect (1) AVerMedia is committed to promoting factory automation and enhancing big data analytics in the production process to continuously improve production efficiency and quality. This contributes to reducing energy consumption and waste generation, thereby increasing the environmental friendliness of production and aligning with the Company' s sustainability goals. (2) Through the continuous optimization of the automated production system, AVerMedia aims to further reduce reliance on natural resources, lower carbon emissions and environmental impacts during production, and advance the Company' s green transition and ecological sustainability. (3) If the automation system fails to operate effectively or is improperly implemented, it may increase environmental risks during production, such as energy waste or increased pollutant emissions, adversely affecting the surrounding environment and impacting the Company' s sustainability and social reputation.
Policies	We prioritize establishing long-term, mutually beneficial relationships with business partners such as suppliers and distributors, while respecting free market competition and complying with relevant fair trade and competition laws across jurisdictions.
Strategy	In 2025, in addition to continuing the development of new products and improving existing ones, the Company will proactively invest in advanced technologies, striving for excellence in the fields of image processing and streaming technology, while actively expanding into emerging areas such as AI edge computing and live streaming solutions.
Management Review Mechanism	The effectiveness of performance management is evaluated annually through the PDCA (Plan-Do-Check-Act) cycle, utilizing monthly reports, semi-annual meetings, and annual meetings.

2.1 Company Overview

2-1	Organizational Details
2-2	Entities Included in the Organization' s Sustainability Reporting
2-6	Activities, Value Chain, and Other Business Relationships
2-28	Membership Associations
201-1	Direct Economic Value Generated and Distributed
201-4	Financial Assistance Received from Government
207-1	Approach to Tax
207-2	Tax Governance, Control, and Risk Management
207-3	Stakeholder Engagement and Management of Concerns Related to Tax
207-4	Country-by-Country Reporting (Presented in the Appendix)

2.1.1 Company Profile

Founded in 1990, AVerMedia Technologies, Inc. is a leading global manufacturer of audiovisual (AV) solutions and a key player in the multimedia industry. With its proprietary brand, AVerMedia, the company has successfully marketed own-brand products in over 100 countries worldwide. The name "AVerMedia" reflects the integration of audio and video innovation, aiming to enhance human communication and entertainment. Through continuous R&D in AV technologies, the company is committed to providing customers with comprehensive image and sound solutions.

AVerMedia has received numerous accolades, including being recognized by Interbrand as a "Rising Star" among Taiwan' s Best International Brands. The company was also ranked 3rd among CommonWealth Magazine' s Top 100 Resilient Enterprise, 15th among the TOP 100 Fastest-Growing Enterprise, 22nd among the Top 100 High-Value Companies by Business Next, and was listed among Taiwan' s Top 50 EdTech Companies.

Rooted in Taiwan, AVerMedia insists on local R&D, manufacturing, and branding, delivering optimal AV solutions for both consumers and enterprise users. The company addresses the growing demand for live-streaming by influencers and streamers, enhances remote communication with personal video collaboration tools, and leverages AI technology to drive product intelligence and the commercialization of AI technologies.

AVerMedia Technology' s corporate mission "to enhance human communication and entertainment while making a positive impact on society" We deeply recognize that fulfilling corporate citizenship responsibilities and giving back to society are fundamental obligations and commitments that a

company ought to uphold. This ESG Sustainability Report outlines AVerMedia's ongoing efforts in corporate governance, environmental responsibility, and social engagement, and is expected to be verified by SGS Taiwan Ltd.

Looking ahead, AVerMedia remains dedicated to strengthening its ESG practices, continuously improving the sustainability performance, and advancing toward its long-term goal of becoming a trusted international brand.

Company Profile	
Company Name	AVerMedia Technologies, Inc.
Date of Establishment	January 17, 1990
Stock Code	2417 (TWSE)
Amount of Capital	NT\$1,572,930,000
Chairman	Kuo, Chung-Song
President	Kuo, Chung-Song
Headquarters Address	No. 135, Jian 1st Rd., Zhonghe Dist., New Taipei City, Taiwan
Main Products	• Web cameras and microphones • Video capture cards and capture boxes • AI Edge Computing (Edge AI) Products
Main Business Activities	• We distribute our products globally through a robust network of distributors, value-added resellers, retailers, and ODM clients. We have established long-term partnerships with major distributors around the world. Since our founding, we have been dedicated to the development of digital imaging technologies and have continuously secured key patents, positioning ourselves as a leading global provider in the field of video technology. • From our early success with TV boxes, tuner cards, and capture devices that earned global recognition, we have continued to invest in core video capture technologies—both hardware and software. In response to evolving market trends, we have expanded our product portfolio to include game recording, live streaming, and audio-visual content creation solutions, consistently launching market-leading products that meet the needs of content creators. • By integrating cloud technologies and IoT trends, we are committed to delivering innovative solutions across a wide range of industries. In 2024, our main business focused on the sales of streaming products for creators and influencers, personal and small-scale video conferencing devices, and AI edge computing solutions.

AVerMedia
Headquarters



Corporate Milestones

Time	Key Events in the Past Five Years/ Product Awards and Recognitions
2018/10	AVerMedia's LGU Live Gamer Ultra GC553 and LG4K Live Gamer 4K GC573 were recognized with the 2019 Taiwan Excellence Award.
2019/10	AVerMedia's 4K HDR External Game Capture Device and AI Edge Computing Platform received two Taiwan Excellence Awards.
2020/04	AVerMedia's Live Gamer BOLT (GC555) received the Red Dot Design Award.
2020/10	AVerMedia's Live Gamer BOLT (GC555) received Taiwan Excellence Awards.
2021/05	AVerMedia received five iF Design Awards for products: RECentral, AM330, AX310, PW513, and BA311. Recognized by Business Next as one of the "Top 100 High-Value Companies of 2021," ranking 22nd. Ranked 3rd in the "Top 200 Resilient Companies of 2021" by Commonwealth Magazine.
2021/08	Ranked 15th among the Top 100 Fastest Growing Taiwanese in 2021 by Commonwealth Magazine.
2021/09	AVerMedia issued the first CSR report certified by independent third party SGS Taiwan Ltd.
2021/12	AVerMedia was honored with the "2021 Taiwan International Brand Rising Star Award."
2022/07	Global Recognition: Video Solutions Win Pandemic Tech Innovation Award.
2022/09	Honored with New Taipei Enterprise Classic Awards.
2022/10	Honored as a "Family-Friendly and Workplace Equality" company by New Taipei City.

2022/11	Named in TAIWAN EDTECH 50 for Second Consecutive Year. Honored with the 6th Rising Star Enterprise Award 2021. AVerMedia's AI Auto-Focus Webcam PW515 and Creator Multi-Function Mount received the Taiwan Excellence Award. AVerMedia DualCam PW313D received the 2023 Taiwan Excellence Gold Award.
2023/04	AVerMedia MINGLE BAR PA511D received the 2023 Red Dot Design Award. AVerMedia DualCam PW313D received the 2023 Red Dot Design Award.
2023/04	AVerMedia MINGLE BAR PA511D received the 2023 Red Dot Design Award. AVerMedia DualCam PW313D received the 2023 Red Dot Design Award.
2023/11	AVerMedia MINGLE BAR PA511D and AVerMedia LIVE GAMER 4K 2.1 GC575 HDMI 2.1 PCIe Capture Card received the Taiwan Excellence Awards. AVerMedia' s AI Webcam PW515 and Streamer Microphone ARM received the Taiwan Excellence Award.
2024/05	The in-house developed 'Streaming Center' software won the COMPUTEX 2024 Best Choice Award.
2024/11	AVerMedia' s Streaming Center Software and AI Edge Solution D115W won the 2025 Taiwan Excellence Award.
2024/12	Product PA511D received the ISO 14067 Product Carbon Footprint SGS external verification statement.
2025/7	The Company received the highest rating, "Outstanding Performance," in CommonWealth Magazine's 2025 Corporate Decarbonization Temperature Assessment.
2025/11	The Company received the 2025 Sports Enterprise Certification from the Ministry of Sports.

Corporate Operating Structure

At AVerMedia Technologies, we market our proprietary brand, AVerMedia, to over 100 countries worldwide. To better serve our customers and stay close to consumers, we have established operations in key global markets. We have overseas subsidiaries in six countries, including the United States, Japan, China, and Germany.

We also set up service and sales offices in Russia, the United Kingdom, France, and other countries to support our local markets. Additionally, we have set up a research and development team in Tainan to recruit top-tier R&D talent from southern Taiwan, thereby enhancing our company' s innovation capabilities.

Investor / Parent Company	Name of Subsidiary	Business Nature	Ownership (%)
AVerMedia Technologies, Inc.	AVer Information Inc.	Sales, manufacturing, and R&D of computer system equipment, presentation systems, video conferencing systems, and related products.	49.92%
	AVerMedia Technologies Inc. (Shanghai)	Sales of computer system equipment and multimedia-related products	100.00%
	AVERMEDIA TECHNOLOGIES, INC. (USA)	Sales of computer system equipment and multimedia-related products	100.00%
	AVERMEDIA TECHNOLOGIES, INC. (Japan)	Sales of computer system equipment and multimedia-related products	100.00%
	AVT Solutions GmbH. (Germany)	Sales of computer system equipment and multimedia-related products	100.00%
	AVERMEDIA Information S.L. (Spain)	Sales of computer system equipment and multimedia-related products	100.00%
	AVERMEDIA KOREA, INC. (Korea)	Sales of computer system equipment and multimedia-related products	100.00%
AVer Information Inc.	AVer Information Inc. (USA)	Sales, manufacturing, and R&D of computer system equipment, presentation systems, video conferencing systems, and related products.	100.00%
	AVer Information EUROPE B.V.	Sales, manufacturing, and R&D of computer system equipment, presentation systems, video conferencing systems, and related products.	100.00%
	AVer Information Inc. (Japan)	Sales, manufacturing, and R&D of computer system equipment, presentation systems, video conferencing systems, and related products.	100.00%
	AverInformation Co.,Ltd (Vietnam)	Sales, manufacturing, and R&D of computer system equipment, presentation systems, video conferencing systems, and related products.	100.00%
	圓宸投資股份有限公司	General investment.	100.00%

Shareholding Structure

Shareholding Structure		
Deadline : April 10, 2026		
Shareholder	Number of Shares Held	Shareholding Percentage
Dosmetic Institutional Investors	53,507,827	34.02%
Foreign Institutions and Individuals	3,656,283	2.32%
Domestic Individual Shareholders	100,129,754	66.66%

Main Business Activities

AVerMedia operates in the computer and peripheral equipment industry, with core competencies in product design, manufacturing, and brand marketing. The Company has established multiple operational and service locations across domestic and international markets, promoting its products globally under the AVerMedia brand. Sales channels span global distributors, value-added resellers, nationwide retailers, and ODM clients, supported by long-term partnerships with leading international distribution partners. High-quality products manufactured in Taiwan form the foundation of trust among consumers and clients worldwide.

AVerMedia's products and services are primarily categorized into two segments: Consumer and Commercial Applications and Industrial Applications. Strategic directions have been developed accordingly :

Consumer and Commercial Applications	Industrial Applications
AVerMedia is committed to transforming its products into integrated hardware and software platforms centered on user experience. In addition to enhancing AI-powered features such as facial enhancement and noise reduction technologies to improve user engagement, the Company continues to optimize the cost structure of its GO Series products for Generation Z content creators while leveraging the mobile device ecosystem to expand market share. In the commercial sector, AVerMedia has evolved into a provider of enterprise-grade audio-visual integration solutions, focusing on high-growth markets such as government agencies, online education, and e-commerce live streaming. Through highly stable and	The year 2025 marks a critical milestone in scaling AVerMedia's technological innovations for broader market adoption. Working closely with AI software partners, the Company has advanced edge computing applications for Large Language Models (LLMs) and Generative AI (GenAI) based on the NVIDIA Jetson platform, developing secure document processing and real-time inference solutions. Looking ahead, AVerMedia will accelerate its expansion into vertical markets such as smart cities, unmanned aerial vehicles, and autonomous mobile robots (AMRs). By modularizing traffic monitoring and industrial inspection technologies, the Company aims to establish a replicable system integration business

scalable professional video communication environments, the Company addresses customers' increasing demand for high-quality communication solutions.	model and capture opportunities in the global Edge AI market.
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AVerMedia is committed to reducing carbon emissions and protecting the environment. We continuously evaluate our supply chain and adopt more eco-friendly products and technologies to lower our carbon footprint. At the same time, we remain dedicated to strengthening our efforts in social responsibility and corporate governance. We strive to foster a fair, transparent, and accountable corporate culture that respects human rights, labor rights, and social well-being— fulfilling our commitment to ESG principles.

Product or Service Sales Information			
Product or Service Category	Sales Volume	Unit	PCS
Digital Video Product Series	829,375	NT\$1,000	255,749
Educational Integrated Audio-Visual Products	2,530,372	NT\$1,000	101,969

Industry Value Chain

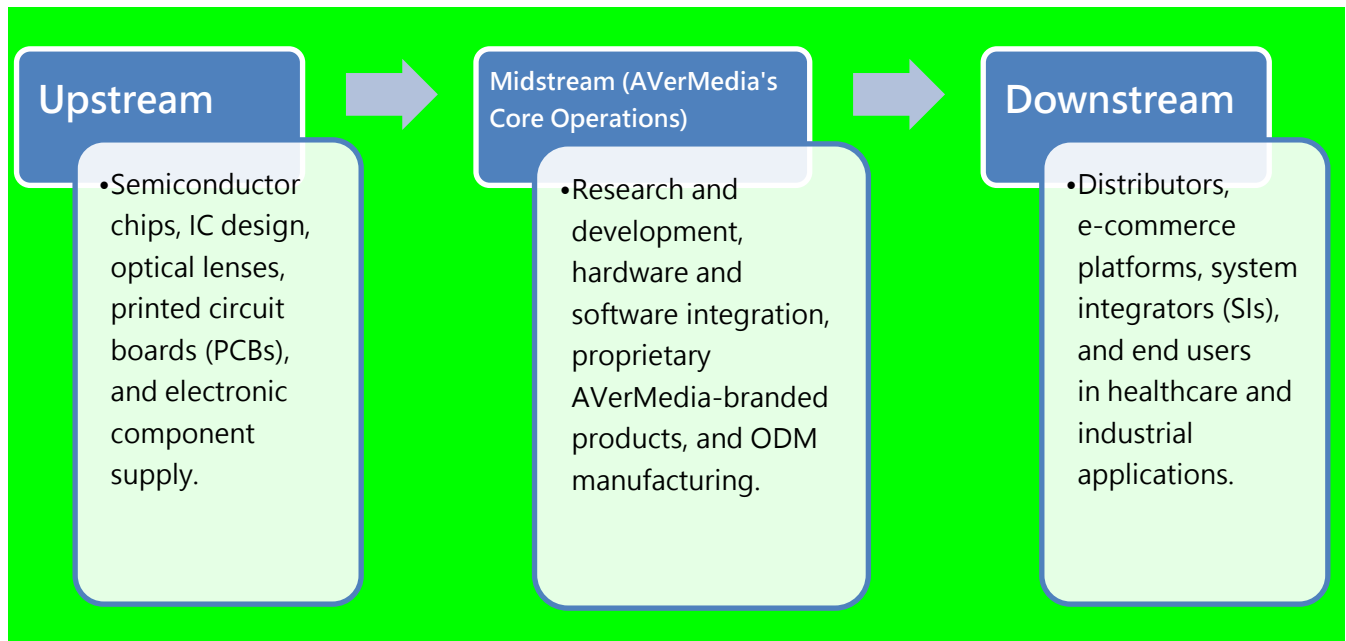
As AVerMedia transforms from a traditional hardware supplier into a provider of AI system platforms and creator ecosystem solutions, the extension and interaction of its value chain increasingly reflect a deep integration of hardware and software capabilities. The Company's value chain spans upstream, midstream, and downstream activities as described below:

At 【the upstream stage】, AVerMedia focuses on raw material procurement, sourcing key components such as Edge AI computing chips, video codec ICs, and optical lenses from leading global suppliers. Through dynamic inventory management, the Company maintains supply chain flexibility and stability.

At 【the midstream stage】, which represents AVerMedia's core competitive advantage, operations are driven by the dual pillars of research and development and manufacturing. Leveraging strong hardware-software integration capabilities, the Company incorporates AI image algorithms and video capture technologies into product design. Through assembly and rigorous quality control processes, AVerMedia transforms technological innovations into high-value products and AI system platforms.

At 【the downstream stage】, AVerMedia continues to strengthen its AVerMedia brand through targeted marketing strategies aimed at content creators, esports users, healthcare providers, and industrial application customers. Products are efficiently delivered to distributors and system integrators (SIs) through a global logistics and distribution network and e-commerce platforms.

Through comprehensive after-sales services and technical support, the Company enhances customer loyalty while continuously incorporating end-user feedback into upstream and midstream R&D activities. This creates a dynamic and continuously improving value chain that supports ongoing innovation and sustainable business growth.



Key Organizational and Association Memberships

Region of Affiliation	Organization	Membership Status
Domestic	Taiwan Electrical and Electronic Manufacturers' Association	General Member
	Taipei Computer Association	General Member
International	DIGITAL CONTENT PROTECTION LLC	General Member
	HDMI Licensing Administrator, Inc	General Member
	PCI-SIG	General Member
	VCCI Council	General Member
	USB Implementers Forum, Inc.	General Member

2.1.2 Financial Performance

AVerMedia is dedicated to the research and development of digital imaging technology. Currently, it is one of the leading global vendors specializing in video streaming, high-definition video capture, AI edge computing, and related fields. AVerMedia continues to invest in core software and hardware technologies for video capture and leverages its experience advantage. We have successively developed a series of products that meet market demand for video capture and video streaming; by integrating cloud technology, IoT, and other industry trends, we provide the best solutions for various industries and fields.

After years of gradual maturity in new product development, we have also consolidated the network multimedia application and video capture market, expanding into different application domains to maintain the competitiveness of our brand. Looking ahead, after pandemic, the various forms of remote office, remote teaching, and cross-regional collaboration work styles became new norms. In today's post-pandemic era, AVerMedia not only possesses professional video capture technology, but also upholds the persistence in "Researched, developed, manufactured, and branded in Taiwan" We are committed to continuously innovating to provide the best video capture solutions for consumers and enterprises.

In 2025, AVerMedia Technology's consolidated revenue is expected to be NT\$3,359,746

thousand, an increase of 2.686% compared with 2024. In the future, we will continue to deepen investment in video streaming and AI-related core technologies, and further develop the scalability of video capture and AI edge computing-related product lines to fully meet users' diverse needs and create greater operating benefits for shareholders.

Item / Year	2023	2024	2025
Operating Revenue (NT\$ thousands)	3,240,236	3,271,854	3,359,746
Operating Costs (NT\$ thousands)	1,451,589	1,406,356	1,489,727
Operating Gross Profit (NT\$ thousands)	1,788,647	1,865,498	1,870,019
Operating Profit (NT\$ thousands)	-89,387	-89,767	14,766
Non-operating Income and Expenses (NT\$ thousands)	216,919	179,333	33,756
Income Before Tax (NT\$ thousands)	127,532	89,566	48,522
Profit After Tax for the Period (NT\$ thousands)	126,945	43,567	28,746
Total comprehensive income for the Period	118,693	65,795	21,431

(NT\$ thousands)			
Earnings Per Share (NT\$)	0.01	-0.39	-0.19
Dividends (NT\$ thousands)	31,648	23,710	31,524
Employee Compensation (Including Employee Benefits) (NT\$ thousands)	1,369,609	1,458,905	1,408,073
Payments to Government (NT\$ thousands)	2,679	2,556	3,742

Notes:

1. Payments to government include all taxes (business tax, income tax, property tax) and fines.
 2. "Employee Compensation (Including Employee Benefits)" includes labor and health insurance, pension, etc. Payments are made in cash and include total employee welfare amounts (excluding education expenses, costs of protective equipment or other expenses directly related to employees' job responsibilities). Separately, "Employee Welfare Expenses" refers to amounts such as employee trips, health examinations, and festival bonuses, which are paid in cash to employees as welfare expenses.
 3. Community investment refers to charitable donations and contributions made to support social and community development initiatives.
 4. The currency is New Taiwan Dollars.
 5. "Employee Compensation (Including Employee Benefits)" includes directors' remuneration and transportation allowance.
 6. Retained Economic Value = Direct Economic Value Generated – Economic Value Distributed
- ※Direct Economic Value Generated: Revenue.
- ※Economic Value Distributed: Operating costs, employee wages and benefits, payments to providers of capital (lenders), payments to governments by country, and community investments.

Dividend Policy

In accordance with Article 18 of the Articles of Incorporation of the Company, if there is any surplus after the final settlement of accounts at the end of each fiscal year, the Company shall first pay all applicable income taxes and offset any accumulated losses from previous years. Thereafter, 10% of the remaining earnings shall be appropriated as the statutory reserve. However, no further appropriation is required once the statutory reserve reaches the Company's paid-in capital. The Company shall also appropriate or reverse a special reserve in accordance with applicable laws and regulations.

Any remaining earnings, together with undistributed earnings from previous years, shall be proposed by the Board of Directors and submitted to the shareholders meeting for resolution on the distribution of shareholder dividends and bonuses.

In consideration of the Company's long-term financial planning and the need to meet shareholders' cash flow expectations, the annual cash dividend distributed shall not be less than 10% of the total dividends and bonuses allocated to shareholders for that year.

The amount of dividends and bonuses to be distributed to shareholders shall be determined based on the Company's operational performance and proposed by the Board of Directors in accordance with the above provisions, subject to the resolution of the shareholders meeting.

Government Subsidies

During the reporting period, the Company received subsidies from the following government agencies. Details of the subsidies are listed in the table below:

Government Financial Subsidies Received in 2025		
Item / Project Name	Subsidizing Agency	Subsidy Amount (NT\$)
Enterprise Human Resources Enhancement Program – Industry Advancement Initiative Subsidizing Organization	Workforce Development Agency, Ministry of Labor	65,441
2025 Family-Friendly Workplace and Gender Equality Subsidy Program Subsidizing Organization	Department of Labor, New Taipei City Government	10,000
2024 International Market Development Program for Industry Expansion Subsidizing Organization	Ministry of Economic Affairs	1,461,243
Recruitment of Sports Instructors Program	Sports Administration, Ministry of Education	146,546
Total		1,683,230

Tax Policy

The Company's tax affairs are managed by the Finance Department to ensure that tax policies comply with all relevant laws and regulations. We strictly adhere to tax laws and policies, including but not limited to the Income Tax Act, Income Basic Tax Act, the Statute for Industrial Innovation, Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm's-Length Transfer Pricing, Regulations Governing Application of Recognizing Income from Controlled Foreign Company for Profit-Seeking Enterprise, and Regulations Governing Assessment of Profit-seeking.

For detailed annual reports or financial statements of AVerMedia Technology, please visit the Company's official website .

Annual. Financial reports



Investment Tax Credit Detailed Table				
Unit : NT\$ thousand				
Item	2023	2024	2025	Total
Selected Credit Rate	3%-10%	3%-10%	3%-10%	
Approved (Filed) Tax Credit Each Year (I)	7,502	8,554	8,596	23,905
Accumulated Tax Credit Utilized in Prior Years (II)	-	-	-	-
Tax Credit from Prior Years Utilized in 2021 (III)	-	-	-	
Unutilized and Carried-Forward Tax Credit (I – II – III)	7,502	8,554	8,596	
Note :				
1. The figures for 2023 have already been approved based on the 2021 and 2022 data.				
2. Investment Tax Credit Rates for R&D: 15% in 2021; 10% in 2022; 10% in 2023.				
3. Investment Tax Credit Rates for Smart Machinery: 5% in 2021; 3% in 2022; 3% in 2023.				

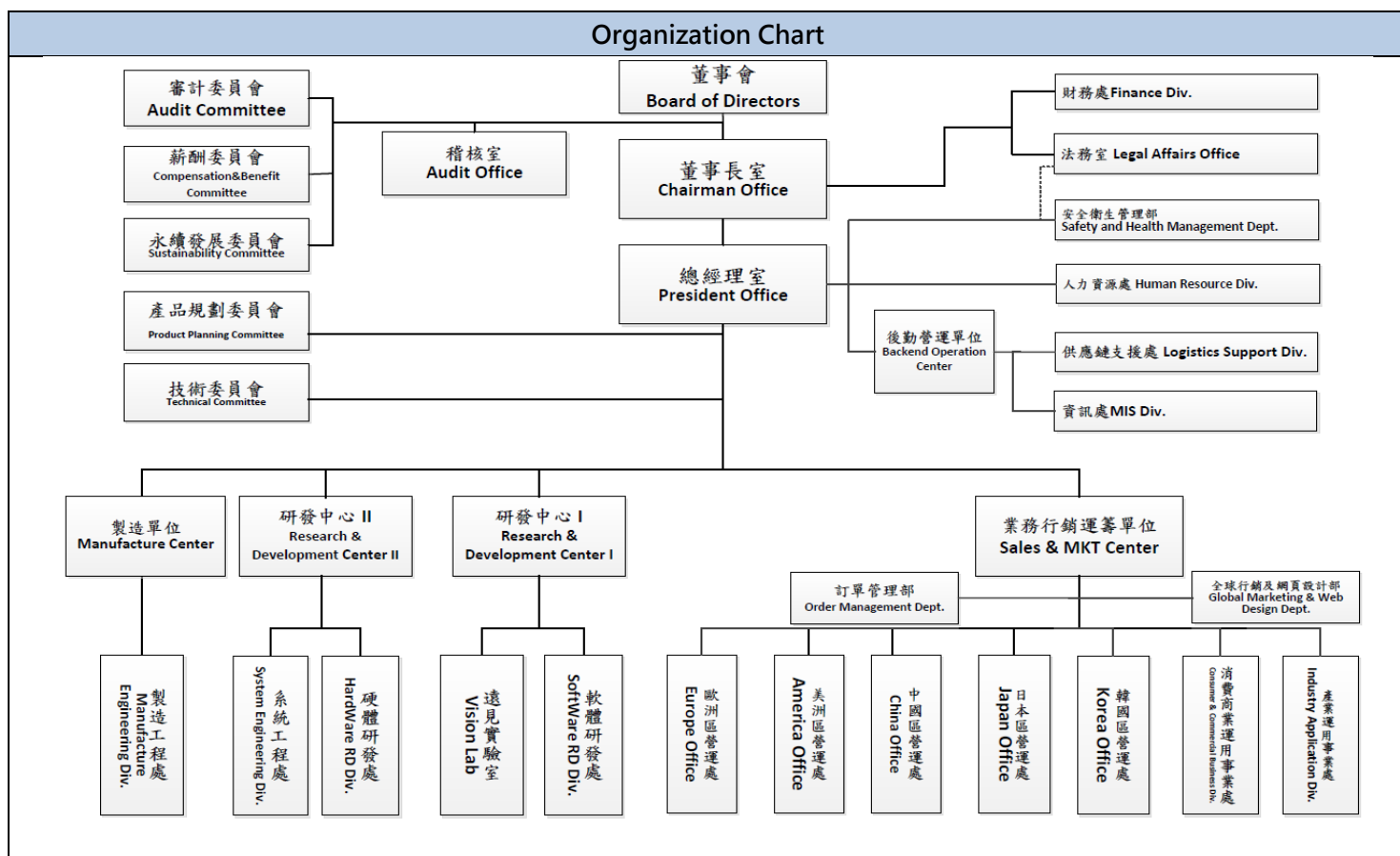
2.2 Corporate Governance Structure

2-9	Governance Structure and Composition
2-10	Nomination and Selection of the Highest Governance Body
2-11	Chair of the Highest Governance Body
2-15	Conflicts of Interest
2-17	Collective Knowledge of the Highest Governance Body
2-18	Evaluation of the Performance of the Highest Governance Body
2-19	Remuneration Policies
2-20	Process for Determining Remuneration

Organization Chart

The Board of Directors serves as the Company's highest governance body and is responsible for overseeing the overall direction of operations and monitoring management's execution of corporate policies. The Board also plays a critical and indispensable role in the planning and implementation of ESG strategies.

AVerMedia's corporate governance principles are implemented through a top-down approach. All major business decisions are reviewed and approved by the Board of Directors prior to implementation to ensure sound corporate governance and sustainable business development.



2.2.1 Board Composition and Governance

The composition of AVerMedia Technologies' Board of Directors reflects the principle of diversity, and the company formulates appropriate diversity policies based on its operations, business model, and development needs. The nomination and selection of directors are conducted in accordance with the Company's "Rules for Election of Directors." The cumulative voting system and candidate nomination system are adopted, allowing shareholders to elect individuals with legal capacity. Based on the number of seats specified in the Articles of Incorporation and the voting results, those receiving more votes are elected accordingly.

The Chairman of the Board concurrently serves as the President of the Company in order to enhance operational efficiency and decision-making effectiveness. However, to strengthen the independence of the Board, the Company has been actively cultivating suitable candidates. In addition, the Chairman maintains close and ongoing communication with all directors regarding the Company's operational status and strategic direction, with the aim of enhancing corporate governance. In the future, the Company will continue to improve the functions of the Board and strengthen its supervisory role.

In accordance with regulatory requirements, four of the eight members of the Board are independent directors ; seven are male (87.5%) and one is female (12.5%), meeting the requirement for board composition when the Chairman also serves as the President/CEO. Furthermore, in cases where conflicts of interest may arise between a director or the President/CEO and the Company during Board discussions, recusal from discussion and voting is carried out in accordance with the law.

In August 2025, the Company established a Nomination Committee to further strengthen the functions of the Board of Directors and enhance its governance mechanisms. The Committee consists of three directors, including two independent directors, and is convened by Independent Director Jui-Hsiang Yang.

Detailed information on Board members can be found on pages 5–10 of the Company's 2025 Annual Report.

Board Operations

To enhance the effectiveness of Board operations and ensure the Company's operations comply with legal requirements and ethical standards, AVerMedia upholds the principles of fairness and transparency, thereby safeguarding the rights and interests of shareholders with integrity and respect. In 2024, the Board of Directors convened six meetings.

Information regarding the operation of the Board of Directors can be found on page 16 of the Company's 2025 Annual Report.

Recusal in Case of Conflict of Interest

AVerMedia has established an Integrity Management Code of Conduct that clearly sets forth the conflict-of-interest avoidance mechanisms applicable to directors. Any director who has a personal interest, or whose represented legal entity has an interest, in a matter under consideration by the Board

of Directors must fully disclose the nature and material details of such interest at the relevant Board meeting. Where a conflict of interest may adversely affect the interests of the Company, the director concerned shall not participate in discussions or voting on the matter and must recuse themselves in accordance with applicable laws and regulations. Such directors may not exercise voting rights on behalf of other directors. Directors are also expected to adhere to principles of professional integrity and self-discipline and may not provide mutual support that could compromise the fairness and independence of Board decisions.

The Company currently has four independent directors who provide objective and impartial advice based on their professional expertise and experience. When deliberating on proposals, the Board of Directors fully considers the opinions of independent directors. The reasons for their support, opposition, or recommendations are documented in the Board meeting minutes, ensuring compliance with conflict-of-interest avoidance principles and effectively safeguarding the interests of the Company. Further information regarding the operation of the Board of Directors and conflict-of-interest management practices can be found on pages 16–17 of the Company's 2025 Annual Report.

Continuing Education for Directors

To strengthen corporate governance and promote sound development of the Board's composition and structure, AVerMedia requires its Board members not only to uphold integrity and demonstrate extensive relevant experience, but also to possess the necessary knowledge, skills, and competence to perform their duties effectively, in accordance with Article 20 of the Company's "Corporate Governance Best Practice Principles."

In 2025, members of the Board of Directors completed a total of 65 hours of continuing education and training. Detailed information regarding directors' training records can be found on pages 45–46 of the Company's 2025 Annual Report.

2.2.2 Functional Committee

AVerMedia Technologies places great importance on operational transparency and corporate governance. In accordance with the Company Act, the Securities and Exchange Act of the Republic of China, and other relevant laws and regulations, the Company has established a corporate governance framework and practical implementation guidelines to continuously enhance management performance and protect the rights and interests of investors and stakeholders.

In 2011, AVerMedia adopted the Corporate Social Responsibility Best Practice Principles, the Principle of Ethical Management, and the Code of Conduct for Employees. Under the Board of Directors, the Remuneration Committee and Audit Committee were established. In 2014, the Company introduced the Corporate Governance Best Practice Principles to strengthen its corporate governance system. In 2021, the Corporate Sustainability Committee was established (refer to Section 1.1.2 Corporate Sustainability Committee for details).

The operations of the Board of Directors, Audit Committee, Remuneration Committee, and Corporate Sustainability Committee are carried out in accordance with the Regulations Governing Procedure for Board of Directors, Audit Committee Charter, Remuneration Committee Charter, and Corporate Sustainability Committee Charter, respectively.

Audit Committee

The current Audit Committee is composed entirely of independent directors: Wu Ming-Chin, Yang Jui-Hsiang, Wang Shu-Ling, and Chien Hui-Hsiang. The committee is responsible for overseeing matters such as the Company's financial statements, internal control systems, compliance with relevant laws and regulations, risk management related to actual or potential risks, major asset or derivative transactions, significant loans or endorsements/guarantees, fundraising or issuance of equity-type securities, appointment, dismissal, and remuneration of certified public accountants, and the appointment or dismissal of financial, accounting, or internal audit officers. These responsibilities are carried out to ensure the Company's operations comply with applicable government regulations and best practices.

In accordance with the Audit Committee Charter, the Audit Committee shall convene at least once per quarter. In 2025, the Audit Committee held four meetings. Detailed information regarding the operation of the Audit Committee can be found on pages 18–19 of the Company's 2025 Annual Report.

1.	Audit of financial statements, and accounting policies and procedures.
2.	Internal control systems and related policies and procedures.
3.	Qualifications and independence of the certified public accountants.
4.	Appointment, dismissal, or remuneration of the attesting certified public accountants.
5.	Issuance of common shares through cash capital increase via private placement.
6.	Capital reduction through the cancellation and deregistration of restricted employee shares that had been repurchased.

Remuneration Committee

AVerMedia Technologies established its first Remuneration Committee on December 6, 2011. The current committee is composed of four independent directors: Wu Ming-Chin, Yang Jui-Hsiang, Wang Shu-Ling, and Chien Hui-Hsiang. The primary responsibilities of the committee are to propose recommendations regarding the following matters :

I. Periodic review of the Remuneration Committee Charter and suggestions for amendments.

II. Formulation and regular review of the Company's annual and long-term performance goals for directors and managerial officers, as well as related policies, systems, standards, and structures for their compensation. The committee also regularly evaluates the achievement of performance goals and determines the specific content and amounts of individual compensation packages.

- Policy objective : To assist the Company in establishing executives compensation policies.
- Compensation structure : Market data is used as a benchmark for determining compensation levels. The performance-based bonus calculation criteria are reviewed annually.
- Review process : All proposals are reviewed by the Committee Chair and members before being submitted to the Board of Directors for resolution.
- Risk linkage : Variable compensation is tied to both the Company' s operational performance and the individual' s job performance.

In accordance with the Remuneration Committee Charter, the committee shall convene at least twice a year. In 2025, the Remuneration Committee held three meetings. Detailed information regarding the operation of the Remuneration Committee can be found on pages 26–27 of the Company's 2025 Annual Report.

Remuneration and ESG Performance Linkage

1. Policy, Standards, Structure, and Procedures for Director Remuneration :

According to Article 13-2 of the Company's Articles of Incorporation, directors may receive remuneration regardless of whether the Company generates a profit or incurs a loss. The amount of remuneration is authorized by the Board of Directors and is determined based on each director's level of participation in the Company's operations, contribution to corporate performance, and prevailing market practices within the industry. In accordance with the Charter of the Remuneration Committee and related internal regulations, the Company regularly evaluates the performance of directors and managers. Evaluation criteria include a comprehensive assessment of financial and operational indicators, such as target achievement rates, profitability, operational effectiveness, and overall contributions to the Company.

The results of performance evaluations and the reasonableness of remuneration are reviewed by both the Remuneration Committee and the Board of Directors. The remuneration system is also reviewed and adjusted periodically in response to the Company's operating performance and applicable regulatory requirements. In addition, if the Company records annual profits, Article 18 of the Articles of Incorporation stipulates that 5% to 20% of annual profits shall be allocated as employee remuneration, while less than 2% may be allocated as director remuneration.

2. Policy, Standards, Structure, and Procedures for Executive Officer Remuneration :

The policy, standards, structure, and procedures governing executive officer remuneration are developed by the Remuneration Committee, which is responsible for designing the remuneration framework for senior management and implementing it in accordance with the Company's personnel policies and regulations. The Company regularly benchmarks compensation levels against industry standards to ensure that its remuneration packages remain competitive in the market, thereby supporting talent attraction, retention, and employee motivation.

Furthermore, executive remuneration is closely linked to the Company's overall operating performance and profitability, demonstrating a positive correlation between compensation and corporate performance.

Nomination Committee

To strengthen the functions of the Board of Directors and enhance the Company's governance framework, the Board of Directors approved the establishment of the Nomination Committee in August 2025 and adopted the Nomination Committee Charter.

The Committee consists of three directors, of whom two-thirds (two members) are independent directors. Independent Director Jui-Hsiang Yang was appointed as the Convener and Chairperson of the Committee to ensure its objectivity and independence.

The Committee's primary responsibilities include:

Establishing and reviewing diversity and professional qualification standards required for Board members and senior executives · Reviewing the qualifications of director candidates · Planning and strengthening the Company's succession planning framework.

All recommendations made by the Committee are submitted to the Board of Directors for approval. Through a rigorous and transparent nomination process, the Company aims to further strengthen its sustainable development capabilities and corporate governance practices. As the Nomination Committee was newly established in 2025, no committee meetings were held during the reporting period. Detailed information regarding the operation of the Nomination Committee can be found on page 28 of the Company's 2025 Annual Report.

Corporate Governance Officer

AverMedia Technologies has appointed Vice President Mr. Chou Hsin-Liang as the Corporate Governance Officer, responsible for overseeing corporate governance-related affairs and regularly reporting to the Board of Directors. His responsibilities include handling matters related to the Board of Directors, Audit Committee, Remuneration Committee, Corporate Sustainability Committee, and Shareholders' Meetings in accordance with the law; assisting directors in onboarding and continuing education; providing necessary information for directors to perform their duties; and ensuring compliance with relevant regulations. Detailed information regarding the training and professional development activities of the Corporate Governance Officer can be found on page 46 of the Company's 2025 Annual Report.

2.2.3 Board Performance Evaluation

The Company adopted the “Board Performance Evaluation Policy” on October 29, 2019. According to the policy, internal and external board performance evaluations shall be completed by the end of the first quarter of the following year. External evaluations must be conducted at least once every three years by an independent professional institution or external experts or scholars. Evaluation results are documented in a report submitted to the Board of Directors for review and improvement, and serve as a reference in the selection and nomination of directors.

In the first quarter of 2026, the Company conducted both internal self-evaluations and an external performance evaluation of the Board of Directors, its Functional Committees, and individual directors for the year 2025. The evaluation results were presented to the Board of Directors on March 11, 2025. The average internal self-evaluation scores were as follows: 4.79 out of 5 for the overall board, 4.79 for individual directors, and 4.85 for the Functional Committees. All were rated as “Excellent.” The Corporate Governance Officer will continue to strengthen communication with directors to further enhance the quality of board meetings.

The performance evaluation indicators are developed based on the Company’s operations and practical needs, and are subject to periodic review and recommendation by the Remuneration Committee. Detailed information regarding the Board of Directors’ performance evaluation can be found on pages 16–17 of the Company’s 2025 Annual Report.

◦ Evaluation aspects include:

Assessment Items	Assessment Scope	Assessment Results
Board of Directors	1. Degree of involvement in company operations. 2. Enhancement of the quality of board decision-making. 3. Composition and structure of the Board. 4. Election and ongoing training of directors. 5. Internal control.	➤ Excellent to Outstanding ➤ The overall operation of the Board is smooth and in alignment with the spirit of corporate governance.
Board Members (Self or Peers)	1. Understanding of company goals and responsibilities. 2. Awareness of director duties. 3. Degree of involvement in company operations. 4. Communication with internal stakeholders. 5. Professional development and continuing education. 6. Internal control.	➤ Excellent to Outstanding ➤ Each board member received positive feedback on the execution of the evaluation indicators.

Functional Committees	1. Degree of involvement in company operations. 2. Awareness of committee duties. 3. Enhancement of decision-making quality. 4. Committee composition and member election. 5. Internal control and risk management.	□ Excellent to Outstanding □ The overall operation of each functional committee is smooth and in alignment with the spirit of corporate governance.
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2.3 Ethical Business Practices

2-12	Role of the Highest Governance Body in Overseeing Impact Management
2-23	Policy Commitments
2-24	Embedding Policy Commitments
2-25	Processes to Remediate Negative Impacts
2-26	Mechanisms for Seeking Advice and Raising Concerns
2-27	Compliance with Laws and Regulations
201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change
205-1	Operations Assessed for Risks Related to Corruption
205-2	Communication and Training Regarding Anti-corruption Policies and Procedures
205-3	Confirmed Incidents of Corruption and Actions Taken
206-1	Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices

2.3.1 Internal Control System

The establishment, implementation, and maintenance of the Company's internal control system are the responsibilities of the Board of Directors and management. The purpose of the system is to ensure operational effectiveness and efficiency, the reliability and transparency of reporting, and compliance with applicable laws and regulations.

The Company evaluates the effectiveness of its internal control system in accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies and assesses its effectiveness based on five key components. The design and operational effectiveness of the internal control system are reviewed on a regular annual basis. However, internal control systems have inherent limitations and may be affected by changes in external environments and circumstances, which could impact their effectiveness.

Accordingly, the Company has established a self-monitoring mechanism to identify deficiencies and promptly implement corrective and improvement measures when necessary, thereby continuously strengthening the soundness and effectiveness of its internal control system.



Grievance Mechanism

To implement its ethical business policy, the Company has adopted multiple measures. In addition to annual reporting to the Board of Directors by the Human Resources Department on the implementation status, the Department also promotes employee awareness through ongoing training. The Company consolidates key internal regulations, including the Code of Ethical Conduct and important internal information handling rules, to remind employees of key considerations during business operations.

Furthermore, the Company strictly enforces Article 23 of the Code of Ethical Conduct by establishing an independent whistleblowing mailbox and the AVerMedia Open Communication Mailbox. These channels allow employees to report any behavior that violates ethics, laws, or corporate integrity. The Company also provides communication mechanisms through which employees can make suggestions regarding ethical conduct, legal compliance. No grievances or complaints were received in 2025.

Whistleblower Protection Policy and Employee Reporting Mechanism

All employees of the Company are committed to upholding the highest standards of ethics and professional conduct. In the event of any violations of this Code, everyone have an obligation to report such incidents to the Company. Upon receiving a report, the Company shall keep the identity of the whistleblower strictly confidential and initiate an investigation. If the case is substantiated, the whistleblower will be granted an appropriate reward.

In accordance with the Company' s Code of Ethical Conduct and Code of Conduct for Employees, a comprehensive reporting mechanism has been established. This includes a reward system, anonymization of complainants' and whistleblowers' personal information, confidentiality of report content, and disciplinary measures for any breach of confidentiality.

To date, the Company has not received any whistleblower reports from employees.

Reports are handled internally according to the following procedures :

1. The Company' s designated unit shall immediately investigate the reported matter. Assistance may be sought from the Regulatory Compliance Department or other relevant departments as needed. During the investigation process, if any personnel are found to have breached confidentiality, they shall be subject to disciplinary action in accordance with the Company' s relevant reward and penalty regulations, depending on the severity of the case.
2. If the investigation reveals a material violation or indicates that the Company may be exposed to significant damage, a report shall be promptly prepared and submitted to the Independent Directors or Supervisors.
3. If the allegations are substantiated and the reported party is found to have violated applicable laws or the Company' s ethical business policies and regulations, the Company shall immediately demand the individual to cease the misconduct, take appropriate disciplinary actions, and, if necessary, pursue legal action for damages to protect the Company' s reputation and interests.
4. The Company' s designated unit shall maintain complete and accurate records of all relevant information. Documentation of report acceptance, the investigation process, and outcomes shall be preserved in written form or electronic storage for a period of five years. If litigation related to the reported matter arises before the retention period ends, the relevant documentation shall be retained until the conclusion of the legal proceedings.

Whistleblowing Channels	
Receiving Units	Audit Department, Office of the Chairman
Mailing Address	No. 135, Jian 1st Road, Zhonghe District, New Taipei City, Taiwan
Whistleblowing Hotline	(02) 2226-3630 ext. 6885 (Employee Relations Hotline)
Email Addresses	Jack.Chin@avermedia.com directors@avermedia.com Michael.Kuo@avermedia.com

2.3.2 Policy Commitment

As part of its responsibility as a corporate citizen, AVerMedia is committed to improving labor conditions to enhance quality of life. The Company adheres to the principles of international human rights conventions, including the Universal Declaration of Human Rights and the International Labor Conventions. It also complies with national labor laws and regulations, including the Labor Standards Act and the Act of Gender Equality in Employment. AVerMedia is dedicated to building a healthy and safe working environment based on the principles of respect for human rights and the merit-based employment.

AVerMedia’ s Human Rights Policy includes principles such as non-discrimination, maternity protection, prohibition of child labor, prohibition of forced labor, reasonable working hours, and labor-management communication. Since its establishment, the Company has maintained harmonious labor-management relations and has not incurred any losses due to labor disputes. Additionally, AVerMedia has set long-term goals for promoting human rights in the workplace, including providing meaningful work, a safe and healthy working environment, competitive compensation and benefits, and encouraging work-life balance—continuously upholding the Company’ s human rights commitments.

The Company’ s human rights policy is published on its official website for all stakeholders to access at any time, and relevant information is clearly and fully disclosed during the employee recruitment process to ensure transparency.



AVerMedia also complies with the Supply Chain Security Declaration and the Code of Conduct for Corporate Social and Environmental Responsibility, which are expressly stated in supplier contracts. Suppliers are required to comply with the Company’ s Corporate Social Responsibility policies. In cases of policy violations that result in significant social or environmental impact on local communities, AVerMedia reserves the right to terminate or cancel the contract at any time.

The Company's human rights training practices are outlined as follows:

Human Rights Protection Training Measures	
1. Internal Communication Structure	During the onboarding and daily management communication of new employees, timely promotion of legal compliance and labor rights concepts covers principles such as prohibition of forced labor, prohibition of child labor, anti-discrimination, anti-harassment, working hours management, and humane treatment, to help employees establish basic legal compliance awareness.
2. Workplace Bullying Prevention Awareness	The Company assists employees in understanding workplace bullying and the prevention method, which promotes an open, communicative, and friendly working environment.
3. Comprehensive Occupational Safety Training	Based on the specific risks employees may encounter in different work environments, the Company offers various safety training sessions, such as fire safety, emergency response, first aid, general occupational health and safety, office safety, and training for newly promoted supervisors. In 2025, human rights-related training totaled 68 hours, with 175 participants completing the training. Moving forward, the Company will continue to promote education and awareness on human rights issues to enhance awareness and reduce related risks.

Remediation Measures for Negative Impacts

Topic	Specific Policies and Risk Management Measures	Mitigation and Remediation Measures	Grievance Channel
Providing a Safe and Healthy Working Environment	- Implement occupational disease prevention measures to promote employees' physical and mental well-being. - Record and monitor occupational diseases that may result from chemical exposure. - Support employees in maintaining and improving their health through health promotion programs.	Senior management oversees the Safety and Health Management Department, Legal Department, Human Resources Department, and other relevant functions to manage the five major categories of occupational hazards, including chemical, physical, ergonomic, biological, and psychosocial risks. Professional nursing personnel are assigned to provide comprehensive management measures, including special protection programs, health care services, and health promotion initiatives.	Safety and Health Management Department
Elimination of Unlawful Discrimination and Equal Employment Opportunity	- Comply with local labor laws, international standards, and the Company's Human Rights Policy. - Ensure compliance with relevant internal regulations. - Clearly remind interviewers during recruitment that applicants' personal information unrelated to job requirements must not be requested during the interview process.	The Company conducts all recruitment and hiring processes in accordance with applicable laws and regulations to prevent any form of unlawful discrimination.	Reporting System for Violations of Professional Ethics available on the Company's official website
Prohibition of Child Labor	In accordance with the Company's Human Rights Policy, recruitment and interview procedures are regularly reviewed and revised, and verification procedures are conducted after hiring to ensure process integrity through dual-layer controls.	The Company conducts legally compliant hiring procedures from the beginning of the recruitment process and strictly prohibits the employment of child labor.	

	Applicants are required to provide identification documents, including national identification cards, driver's licenses, health insurance cards, academic certificates, or equivalent supporting documents for verification.		
Prohibition of Forced Labor	- Comply with local labor laws, international standards, and the Company's Human Rights Policy. - Prohibit the use of force, coercion, or any form of involuntary labor. - Clearly stipulate in the Work Rules that overtime work requires employee consent and that overtime compensation or compensatory leave shall be provided in accordance with applicable laws.	- Working hours are managed through internal control systems. - Communication and review mechanisms are implemented through grievance channels and site communication meetings.	
Employee Health, Well-being, and Work-Life Balance	- Organize a variety of activities, including cultural, sports, family participation, and parent-child interaction programs, to support employee physical and mental health. - Encourage employees to participate in club activities to promote social interaction and foster a healthy work-life balance. - Provide childcare facilities and childcare support measures to help employees address family caregiving needs. - Offer educational consultation services for employees' children, enabling employees to work with peace of mind.	- Collaborate with Employee Welfare Committee members to promote and encourage participation in activities. - Distribute post-event questionnaires to collect feedback for future improvement initiatives.	- Employee Suggestion Box - Employee Assembly Meetings

2.3.3 Compliance and Disclosure of Regulatory Information

To ensure integrity in business operations, AVerMedia has established and implemented an Integrity Management Code of Conduct, in addition to adopting the material information identification standards set forth under the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Companies for determining material violations. The Code is publicly disclosed on the Company's Investor Relations website and expressly prohibits directors, audit committee members, managers, employees, agents, or persons with substantial control from directly or indirectly offering, promising, requesting, or accepting any improper benefits in business activities, thereby safeguarding the principles of ethical and honest business conduct.

Furthermore, AVerMedia has established various internal management systems to prevent unethical conduct, including :

- Employee Code of Conduct
- Procedures for Handling Political Contributions
- Public Welfare Activity Planning and Implementation Procedures
- Procurement Management Procedures
- Personal Data Protection Compliance Procedures
- Confidential Information Management Procedures

These mechanisms are designed to mitigate risks associated with unethical conduct.

Our products are marketed globally. To ensure compliance with laws and regulations in various countries during business operations, we have established relevant policies and operational procedures based on laws in Taiwan and other countries. These include personal data protection, information confidentiality, anti-bribery, anti-discrimination, environmental protection, intellectual property protection, anti-insider trading, anti-unfair competition, and labor protection, while continuously promoting the implementation of corporate social responsibility. Through internal control and audit mechanisms, ensure that all business operations comply with relevant regulations.

All employees of our company participate in regulatory compliance policies and improve execution effectiveness through cross-departmental collaboration. At the same time, the company requires employees to adhere to principles of integrity and provide a safe and healthy working environment to protect employee rights. In 2025, AVerMedia Technology has not incurred any major fines or compensation for regulatory violations.

Anti-Corruption

To foster a culture of integrity and support sound corporate development, the Board of Directors has approved the Employee Code of Conduct and the Integrity Management Code of Conduct as the framework for ethical business operations. Article 21 of the Integrity Management Code of Conduct specifically establishes operating procedures and behavioral guidelines that clearly define the implementation of integrity management practices and preventive measures against unethical conduct.

The Company's values, principles, standards, and codes of conduct are administered by a designated management unit under the direction of the Chairman. In accordance with relevant codes, policies, procedures, and guidelines, the responsible unit plans, implements, evaluates, and continuously improves integrity-related initiatives, including:

- Procedures for handling political contributions
- Procedures for charitable donations and sponsorships
- Reporting mechanisms for unethical conduct
- Prevention of anti-competitive and monopolistic practices
- Prevention of illegal activities
- Corporate integrity management
- Corporate governance implementation mechanisms

The Company regularly discloses implementation results through various communication channels to internal and external stakeholders. No material violations of the Employee Code of Conduct, Integrity Management Code of Conduct, Corporate Social Responsibility Best Practice Principles, or Corporate Governance Best Practice Principles were identified in 2025.

The Internal Audit Office regularly reviews compliance with the aforementioned systems.

In addition, external auditors obtain the necessary understanding of internal controls and provide recommendations for improvement to ensure the effective implementation of integrity management.

As part of implementation measures :

- The Human Resources Department requires all newly hired employees to sign employment agreements.
- Employees are informed of the location of the Company's work rules and are required to review them thoroughly.
- Relevant anti-corruption requirements and reporting channels are included within these policies.

This ensures that all employees fully understand and comply with the Company's integrity requirements. All employees are required to complete annual mandatory insider trading awareness training. In 2025, an online training course on the Company's internal reporting hotline was conducted to further strengthen awareness. Corporate governance personnel received a total of 8 hours of anti-corruption training, and two directors also participated in anti-corruption-related courses.

The Human Resources Department is responsible for administering the Company's integrity management system, including :

- Planning and promoting integrity management policies
- Developing prevention measures against unethical conduct
- Coordinating implementation activities

The Internal Audit Office supervises implementation and reports annually to the Board of Directors regarding integrity management policies, anti-corruption initiatives, and implementation status.

To date, no employee conflict-of-interest cases have been identified.

Fair Competition

In 2025, AVerMedia was not involved in any legal proceedings related to: Anti-competitive behavior, Antitrust violations, Monopoly practices

The Company also did not incur any fines or sanctions resulting from violations of social or economic regulations, including: (Accounting violations, Accounting fraud, Corruption, Anti-competitive conduct.)

Each January, AVerMedia requires employees to renew their commitment to the Company's Global Standards for External Corporate Documents and Commitments. These commitments include compliance with the Company's Antitrust Law Guidelines. This process serves both as a reminder of the seriousness of antitrust compliance and as an educational mechanism to ensure employees understand relevant antitrust principles.

In addition, the Company conducts antitrust law training at least once annually, such as through year-end operational briefings, followed by employee acknowledgment and commitment procedures in January of the following year.

Risk Management

To achieve sustainable development objectives and effectively reduce operational risks, AVerMedia systematically identifies, assesses, and manages risks across all business dimensions. Risk management is integrated into daily operations and serves as a key component of management decision-making.

The Company does not engage in highly leveraged financial transactions or high-risk business activities. Risk management responsibilities are assigned to designated management units according to business functions, while the Internal Audit Office develops annual audit plans based on the risk profiles of operational activities.

Risk Management Responsibilities	
Department	Responsibilities
Executive Office	Responsible for the operational performance of all product business units, evaluating long-term investment benefits to reduce strategic risks.
Finance Department	Responsible for financial allocation and utilization, and establishing hedging mechanisms to reduce financial risks.
Sales and Marketing Units	Responsible for marketing strategy, product promotion, and grasping market trends to reduce operational risks.
Quality Management Unit	Responsible for outsourced production quality and effectively managing the quality of outsourced factories to reduce brand risks.
Research and Development Unit	Responsible for managing R&D resources, enhancing R&D outcomes, and advancing technology to reduce product development risks.
Information Technology Unit	Responsible for network planning, construction, and maintenance, continuously measuring network quality to reduce operational risks.
	Responsible for network information security control and customer privacy protection measures to reduce information security risks.
Internal Audit Office	Responsible for the revision, implementation, and promotion of the internal control system to strengthen internal control functions, ensure their ongoing effectiveness, and achieve the objectives of reliable financial reporting, operational effectiveness and efficiency, and compliance with applicable laws and regulations.
Legal Department	Responsible for legal risk management, compliance with government regulatory policies, and the handling of contracts, litigation and dispute resolution, intellectual property rights, patents, and other legal matters to minimize legal risks.

At AVerMedia Technologies, the first line of risk management consists of individual departments responsible for managing risks within their respective functions. The second line of defense is the Office of the President, which oversees risk management strategies and coordination, while the Board of Directors serves as the highest decision-making and oversight body. To support the Board in fulfilling its governance responsibilities, the Company has established the Audit Committee, Compensation Committee, and Sustainability Committee. Furthermore, in accordance with the Corporate Governance Best Practice Principles, the Company maintains Directors and Officers (D&O) Liability Insurance and renews the coverage annually to mitigate risks borne by directors, key management personnel, employees, and the Company. The most recent policy renewal is reported to the Board of Directors. In addition, the Company has procured employee group insurance, property insurance covering corporate assets, product liability insurance, accounts receivable insurance, and other relevant insurance policies to comprehensively diversify and mitigate operational risks.

Risk Management Issues and Response Measures		
Nature	Risk Topic	Mitigation Measures
Financial Risks	Interest Rate Fluctuations	As of December 31, 2025, the Company had short-term borrowings of NT\$180 million, primarily utilized to settle payments to suppliers. Such borrowings did not have a material impact on the Company's interest expenses.
	Exchange Rate Fluctuations	As the Company is primarily export-oriented, with the U.S. dollar serving as its principal trading currency, exposure to foreign exchange fluctuations is unavoidable. To mitigate foreign exchange risks, the Company increases the proportion of raw material purchases denominated in U.S. dollars, closely monitors exchange rate movements, and adjusts its foreign currency positions as appropriate.
	Inflation and Deflation	While continuously investing in innovative product development, the Company is committed to reducing product costs. The Company closely monitors market price trends and adjusts procurement volumes in line with prevailing price levels. In addition, strategic inventory planning is implemented when necessary to mitigate potential inflationary impacts.
Operational Risks	Technological and Industry Changes	The Company closely monitors core industry technologies and customer needs, enabling the rapid launch of high-value-added products and effective differentiation from low-cost competitors. Through a balanced business strategy that emphasizes both the AVerMedia brand and value-added ODM services, the Company not only reduces selling and administrative expenses but also diversifies operational risks. Furthermore, the Company assists ODM customers in bringing products that best meet end-user needs to market ahead of competitors, thereby capturing market opportunities.
	Sales	The Company markets its products globally under the AVerMedia brand. To avoid excessive revenue concentration in any single region and strengthen localized

		marketing operations, the Company has actively established subsidiaries in key overseas markets, thereby reducing sales and operational risks.
	Procurement	To ensure supply stability and maintain control over product quality, pricing, and delivery schedules, the Company maintains at least two qualified suppliers for critical components. This strategy effectively diversifies and mitigates procurement risks.
	Changes in Domestic and International Policies and Regulations	The Company's headquarters is located in Taiwan and operates in compliance with applicable domestic policies and regulations. In addition, AVerMedia markets its products worldwide under its own brand and has established subsidiaries in major international markets. Through close engagement with local markets, the Company is able to promptly monitor changes in government policies and regulations and adopt appropriate responsive measures. Furthermore, the Company maintains a dedicated legal affairs function at its headquarters, comprising legal and intellectual property management professionals. This team continuously tracks regulatory developments across jurisdictions and provides timely recommendations to safeguard the Company's interests and preserve its long-established brand reputation.
Climate Change Risks	Climate Change	AVerMedia has long been committed to addressing environmental challenges arising from global climate change and strives to prevent and mitigate operational risks associated with natural disasters. In compliance with domestic and international environmental regulations and customer requirements, the Company incorporates environmental protection principles into the early stages of product design. The Company has established and maintains management systems and organizational structures related to quality, environmental protection, occupational health and safety, hazardous substance management, cargo security, and supply chain security. Through the implementation of a comprehensive environmental management system and sustainable management practices, the Company actively responds to challenges posed by climate change. Although the Company no longer operates manufacturing facilities directly, it requires its outsourced manufacturing partners to obtain internationally recognized certifications related to environmental, health, and safety management, including ISO 14001, ISO 45001, and IECQ QC 080000. The Company also conducts product carbon footprint assessments for designated products and performs self-assessments in accordance with ISO 14064-1 standards for organizational greenhouse gas inventories, demonstrating its commitment to corporate citizenship and environmental responsibility.

Climate Change Risks	Climate Change	In addition, the Company established the Sustainability Committee in 2021. The Committee reports to the Board of Directors annually on climate change assessments, risk identification, and response measures to strengthen climate governance, reduce risks, and capture emerging opportunities. Following the appointment of a new committee concurrent with the Board's re-election cycle, the Sustainability Committee convened once in January 2025, during which it approved the Company's 2025 ESG Annual Action Plan and received a progress report from the ESG Office regarding ongoing ESG initiatives.
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Corporate Governance Section	Shareholder Services Section
	

2.3.4 Financial Impacts of Climate Change

Climate change impacts have intensified year by year. AVerMedia recognizes that failure to proactively respond to climate-related challenges and implement effective energy management measures may lead to increased operating costs and adverse environmental impacts. Accordingly, the Company regards environmental responsibility as a key business issue and integrates it into its core business operations. Green design concepts are incorporated during the product development stage to support environmental sustainability.

AVerMedia references the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to identify and assess climate-related risks and opportunities. The Company evaluates potential positive and negative impacts arising from uncertainties, including both risks and opportunities, and develops adaptation and mitigation measures through existing programs and policies. These efforts gradually shape the Company's climate strategy and enable it to capture emerging opportunities while enhancing organizational resilience and creating new business opportunities.

Side	TCFD Recommended Disclosure	Company' s Response
Governance	Board Oversight of Climate-Related Risks and Opportunities	The Company closely monitors environmental and financial risks associated with climate change. A designated TCFD Working Group is responsible for managing and evaluating related issues. Assessment results and response measures are reported to the President, and climate-related risks and opportunities are regularly reported to the Board of Directors to ensure effective oversight.
	Management's Role in Assessing and Managing Climate-Related Risks and Opportunities	● The Company has established a cross-functional Climate Change Risk Working Group responsible for identifying and evaluating climate-related impacts and implementing response measures within each department's area of responsibility. ● The Chairman serves as the highest-level executive responsible for climate-related issues and leads senior management in implementing climate change management initiatives. Climate assessments, risk identification, and response measures are reported annually to the Board of Directors through the Corporate Sustainability Committee to strengthen climate governance, reduce risks, and capture transition opportunities.

Strategy	Identified Climate-Related Risks and Opportunities	Short-Term ■ Transition Risks : Challenges arising from voluntary commitments such as Science Based Targets (SBTs) and uncertainties in market information. ■ Physical Risks : Increasing frequency and severity of extreme weather events, including typhoons and floods. ■ Market Opportunities : Integration of embedded lightweight AI energy-saving solutions (Qualcomm) into products to provide more efficient and diversified energy-saving services and create new business value
		Medium-Term ■ Transition Risks : Increasing disclosure obligations, rising low-carbon transition costs, changing stakeholder expectations, evolving customer behavior, and stricter product regulatory requirements may affect business operations and product strategies. ■ Market Opportunities : Enhancing building energy efficiency, obtaining government incentives, and expanding low-carbon partnerships to capitalize on opportunities created by the low-carbon transition.
		Long-Term ■ Transition Risks : Carbon pricing mechanisms, including cap-and-trade systems, carbon taxes, and energy taxes, may increase emissions costs and operational burdens. ■ Physical Risks : Rising global average temperatures may affect operational stability and supply chain resilience. ■ Market Opportunities : Adoption of more efficient production and distribution processes to support low-carbon operations
	Climate-Related Impacts on Business, Strategy, and Financial Planning	The Company's primary climate-related risks stem from customer and investor expectations regarding greenhouse gas reduction and product energy efficiency standards. Climate-related opportunities are primarily reflected in products and services. AVerMedia's diverse product portfolio aligns with sustainability trends and benefits from policy support while meeting market demand for energy-efficient solutions. ■ Transition Risk : Changes in regulations and green standards may result in increased compliance costs and operational pressures. ■ Response Measures : We actively adhere to international standards and set our own requirements higher than established benchmarks, developing products with high energy conversion efficiency and low

		carbon emissions to help our customers reduce costs and improve efficiency. ■ Potential Financial Impact : Product carbon footprint certification costs, (including consulting, verification, application, review, and certification fees), are approximately NT\$1.5 million per product.
		■ Physical Risk : Extreme rainfall and drought may cause flooding, water shortages, supply chain disruptions, or damage to operating facilities. ■ Response Measures : Develop emergency response plans and install water-saving equipment to reduce disaster-related risks. ■ Potential Financial Impact : Investment in water-saving equipment is approximately NT\$500,000.
		Major Climate Opportunities 1. The Company remains committed to sustainable operations and maintains long-term, trust-based relationships with customers. 2. The integration of AI technologies and intelligent products with energy-saving and environmental sustainability concepts helps meet market demand. 3. As sustainability trends continue to grow, the Company's green products and solutions are expected to gain market preference, contributing to increased revenue and expanded business opportunities.
	Strategic resilience, and considering different climate-related scenarios	AVerMedia references the International Energy Agency (IEA) 2°C Scenario to simulate the potential impacts of climate change on its operations. Based on these assessments, the Company develops Science-Based Targets (SBTs) and projected greenhouse gas reduction pathways to support strategic decision-making and strengthen climate resilience.
Risk Management	Risk Identification and Assessment	The Company identifies and evaluates climate-related risks associated with uncertainties that may affect operations. Assessments consider risk tolerance levels and existing risk conditions, and corresponding management procedures and response strategies are developed accordingly. The objective is to minimize potential losses, protect the interests of employees, shareholders, business partners, and customers, and enhance corporate value and resource allocation efficiency.
	Risk Management Process	The Internal Audit Office periodically reviews the effectiveness of risk control implementation across departments in accordance with the annual audit plan,

		prepares audit reports, tracks corrective actions, and regularly reports overall risk management performance to the Audit Committee and the Board of Directors.						
	Integration of Climate-Related Risk Identification, Assessment, and Management Processes into the Company's Enterprise Risk Management Framework	Climate change has been incorporated into the Company's material sustainability topics and key risk categories. Risk management plans are implemented across operational activities, products, and supply chain management through the PDCA approach to ensure continuous improvement and effective integration with the Company's overall risk management framework.						
Metrics and Targets	Quantitative Assessment Indicators	- Primary Carbon Reduction KPI : Greenhouse gas emissions per unit of revenue. - Supporting Indicators : Percentage of Renewable Energy Usage, Electricity Consumption Intensity per Unit of Revenue, and Water Consumption Intensity per Unit of Revenue.						
	Greenhouse Gas Emissions and Verification	Achieved SGS ISO 14064-1:2018 verification for Scopes 1, 2, and 3 in 2026. Total greenhouse gas emissions in 2025: 6,654.23 metric tons CO₂e. Scope 1 and Scope 2 emissions decreased by 18 metric tons CO₂e, representing a 4.3% reduction compared with 2024. <table><tr><th>Scopes 1</th><th>Scopes 2</th><th>Scopes 3</th></tr><tr><td>20.53</td><td>380.30</td><td>6,253.41</td></tr></table>	Scopes 1	Scopes 2	Scopes 3	20.53	380.30	6,253.41
	Scopes 1	Scopes 2	Scopes 3					
	20.53	380.30	6,253.41					
Management Objectives and Implementation Measures	In 2024, the Company introduced an Internal Carbon Pricing (ICP) mechanism of NT\$300 per metric ton of carbon emissions, aligned with Taiwan's Carbon Fee Regulations. This mechanism serves as an important basis for promoting energy efficiency projects, renewable energy adoption, and low-carbon innovation investments. At the same time, we strengthen our corporate culture through the implementation of an internal carbon pricing mechanism and deepen collaboration with our supply chain partners to jointly advance carbon reduction initiatives, thereby mitigating the impacts of climate change. Greenhouse Gas Reduction Targets (Base Year 2021) · The reduction targets for Scope 1 and Scope 2 are as follows:							

		• Short-Term Targets (1-5 Years) : Reduce greenhouse gas emissions by 3% annually. • Medium-Term Targets (5-10 Years) : Achieve a 28% reduction in greenhouse gas emissions by 2030. • Long-Term Targets (Beyond 10 Years) : Achieve net-zero emissions across all operating sites. Energy Management Targets : • Reduce annual electricity consumption by 5% and gradually transition to renewable energy sources. Energy Conservation Measures : • Establish energy-saving targets for high-energy-consumption air-conditioning systems and replace them with high-efficiency equipment. • Utilize energy management systems to monitor energy consumption and ensure target achievement. • Enhance employee awareness of energy conservation and encourage electricity-saving practices.
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2.3.5 Information Security Management

To fulfill management responsibilities, enhance operational performance, and protect investors' interests, AVerMedia actively implements information security governance and integrates information security into enterprise risk management. The Company safeguards critical corporate assets, including R&D data, strategic planning documents, contractual records, intellectual property, and information systems. Through continuous implementation of information security strategies and internal control mechanisms, AVerMedia strengthens its information security governance and protection capabilities, ensures the security of information assets, and establishes a solid foundation for sustainable business operations.

□ Information Security Strategy

The Company's information security strategy focuses on three key areas :

Strengthening cybersecurity fundamentals, enhancing governance frameworks and policy compliance, reinforcing the application of information technologies.

Through the establishment of comprehensive information security management procedures and the proactive use of information technologies to identify and report cybersecurity risks, AVerMedia continuously enhances information security awareness throughout the organization.

□ Information Security Governance Framework

AVerMedia's information security governance framework serves as the core mechanism for directing and controlling the Company's information security activities. The framework ensures that information security objectives and strategies align with the Company's operational goals and development plans.

Through continuous top-down communication and feedback, the Company strengthens the effectiveness of its information security governance framework and reduces cybersecurity risks.

□ Information Security Governance Organization

The Company has established an Information Security Policy to ensure that all employees within the Group can utilize information networks within a secure environment. The policy aims to prevent disruptions caused by:external cyberattacks and hacking incidents, malicious actions by internal personnel, computer viruses and malware, spam and phishing emails, access to harmful websites,

improper use of instant messaging applications, the use of unauthorized software or illegal data. These controls are designed to safeguard information security and ensure the normal operation of information systems.

To achieve these objectives, the Information Technology Department adopts necessary information security management measures to: maintain corporate productivity, protect the Company's reputation, safeguard corporate assets.

The Company's information security organization operates under a PDCA management approach to protect the: confidentiality of information assets, integrity of information assets, availability of information assets. Through ongoing monitoring, evaluation, and continuous improvement, AVerMedia ensures that its information security initiatives remain aligned with the Company's strategic objectives.

Since 2023, AVerMedia has implemented the ISO 27001 Information Security Management System under the Board-level Corporate Sustainability Development Committee, the Company established an Information Security Office, led by the Chief Information Security Officer (CISO), who is responsible for : periodically reviewing information security policies, monitoring implementation effectiveness, reporting cybersecurity matters to the Board of Directors.

□ Information Security Management Mechanism

The Company's information security management mechanism consists of four key dimensions :

P 、 Internal Control Policies and Procedures	The Company has established multiple information security policies, procedures, and management systems to govern employee cybersecurity behavior. Relevant policies are reviewed annually to ensure alignment with changing business environments and are updated as necessary.
D 、 Information Security Implementation	Implement and enforce the company' s ISO procedures and various information security policies; manage and monitor security incidents and the status of all operational systems and network services; and evaluate and implement information technology and information security equipment.
C 、 Vulnerability and Risk Assessment	The Company periodically reviews its information security environment and evaluates: asset value, system vulnerabilities, threat exposure, potential business impacts. Based on risk assessment results, security enhancement initiatives are developed and implemented to continuously strengthen the overall cybersecurity environment.

A・Information Security Improvement	To defend against external cyber threats, the Company adopts a multi-layered network architecture and deploys various cybersecurity protection systems to enhance overall information security. Additionally, operational procedures and cybersecurity management tools are implemented to ensure employee compliance with information security requirements and to strengthen personnel-related security controls.
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□ **The Company continuously invests in cybersecurity infrastructure, IT resources, and security personnel:**

1. Mail SPAM (Advanced Email Protection)
2. Next-Generation Firewall (Advanced Decryption and Threat Protection)
3. FortiSIEM (Internal Network Behavior Analytics and Threat Detection)
4. Social Engineering Simulation Exercises (Security Awareness Training)
5. Deep Security (Server Protection)
6. Apex One (Advanced Endpoint Protection)
7. Windows Update (System Vulnerability Protection)
8. SMARTIT (Asset Management System)
9. Trust View (Trade Secret Protection)
10. SIP (Internal Network Device Access Protection)
11. VPN Two-Factor Authentication (2FA)
12. WhatsUP (Server and Equipment Service Monitoring)
13. Deep Instinct (Endpoint Protection Platform)
14. SentinelOne (Endpoint Detection and Response, EDR)

□ **Information Security Service Management Process**

In accordance with the Company's Information Management Procedures and Case Management Process, all information service requests are managed from initiation through closure. Each stage of the process includes : review, analysis, management, documentation

Information systems are utilized throughout the process to support effective case management, proactively identify potential risks, and reduce the likelihood of information security incidents.

III. Product Innovation and Partnerships

3-3

Material Topic Management

Management strategy: Innovation and R&D

Management Strategy	
Material topic	Innovation and R&D
Reasons for Materiality	AVerMedia meets the needs of streamers and content creators for live-streaming applications and enhances the efficiency of remote communication through personal video collaboration solutions. The Company also leverages AI technologies to make its products smarter while integrating concepts of environmental sustainability and energy efficiency to provide customers with more environmentally friendly and energy-saving products. We continue to develop high-speed, high-resolution audio-visual platforms and use these technologies as the foundation for creating high-definition content creation products. Through these efforts, we provide customers with high-quality, comprehensive, vertically integrated solutions for game streaming, content creation, remote work, and online education. At the same time, we strive to become a responsible global citizen committed to environmental sustainability. AVerMedia regards intellectual property as one of its most important competitive advantages. In addition to protecting patents and trade secrets to safeguard R&D achievements and maintain long-term competitiveness, the Company seeks to prevent disputes involving third-party intellectual property rights that could result in financial losses and adversely affect profitability.
Impacts and Consequences	Economic Impacts Content creation, live streaming, and video conferencing technologies contribute to industry growth, stimulate GDP and income generation, and improve business efficiency. Automation and machine learning technologies help reduce production costs and enhance operational efficiency. Continuous innovation and R&D achievements strengthen the Company's market position, attract customers and investors, and support long-term growth. Conversely, unsuccessful R&D projects may result in significant financial and time costs, negatively impacting business performance. Inadequate patent protection may also expose core technologies to infringement or lead to international IP litigation and anti-competition disputes.

Impacts and Consequences	Environmental Impacts Digital video technologies reduce material consumption, energy use, carbon emissions, and business travel requirements, thereby contributing to environmental protection. AI technologies support environmental monitoring, resource management, and energy efficiency improvement, helping drive the green transformation of industries. AVerMedia's environmentally friendly and energy-efficient products help reduce carbon emissions, enhance corporate image, and enable users to save energy. Without incorporating green design principles during early-stage hardware development and testing, repeated design modifications may lead to excessive consumption of electronic components and raw materials, creating unnecessary electronic waste. Furthermore, failure to integrate sustainability and carbon reduction concepts into R&D activities may result in higher emissions from Edge AI systems and potential non-compliance with customers' green supply chain requirements. Social Impacts (People and Human Rights) Content creation and live-streaming industries create employment opportunities, promote related industries, and improve living standards within local communities. AI technologies can also support social justice by monitoring government actions and helping prevent human rights violations. The Company is committed to building platforms that support freedom of expression and communication while fostering democracy and social harmony. However, weaknesses in intellectual property protection may lead to infringement risks and reduced competitiveness. In addition, deficiencies in product or information security may create customer losses and social concerns.
Policies	AVerMedia is committed to Taiwan-based R&D, manufacturing, and branding while providing best-in-class video communication solutions for consumers and enterprise customers. - Guided by its corporate mission, "Enhancing human communication and entertainment while contributing positively to society," the Company continues to strengthen its core competencies and provide customers with higher-performance, highly integrated, and lower-power-consumption products and solutions. - The Company has established an Intellectual Property Management Procedure and continues to promote the objective of "simultaneously enhancing both the quality and quantity of intellectual property assets" to strengthen the accumulation of intangible intellectual property resources. - The Company has also established a Patent Incentive Program and a Trade Secret and Confidential Information Management Policy.

Strategy	• AVerMedia adopts a systems-oriented approach in both product development and manufacturing, providing integrated solutions while strengthening core technologies and expanding global patent protection. The Company invests more than 10% of annual revenue in R&D to enhance its competitive advantages. • During product development, energy-efficient SMT/PIP components and more efficient selective soldering processes are utilized to reduce carbon emissions. • Intellectual property management is overseen by the Legal Department, which supports patent applications, trade secret protection, copyright management, and trademark administration. Any related disputes are handled jointly by legal, intellectual property, R&D personnel, and external legal advisors. • Through training programs and proposal evaluation mechanisms, R&D personnel continually enhance their intellectual property knowledge while mitigating risks through patent landscape analysis and risk assessments during product development. • Annual targets are established for patent applications and trade secret development, and proposal evaluation systems are used to assess innovation quality and provide corresponding incentives.
Management Review Mechanism	• ISO-based internal communication procedures ensure the timely collection, transmission, and communication of information among internal and external stakeholders. • Product Planning Committees and Technology Committees conduct regular reviews, particularly for high-risk products and new market initiatives, to ensure a balance between revenue generation and development investment. • Ongoing projects are reviewed biweekly to ensure alignment of resources, schedules, and project milestones while addressing potential delays. • A Patent Review Committee evaluates patent and trade secret proposals, assigning protection levels and incentives based on review criteria and scoring mechanisms.

Management strategy: Privacy and Information Security

Management Strategy	
Material topic	GRI418 Customer Privacy & Information Security
Reasons for Materiality	As companies handle vast amounts of sensitive data, inadequate protection may lead to data breaches, cyberattacks, and regulatory risks—damaging corporate reputation and investor confidence. Information security governance is not only a compliance requirement but also a key to sustainable development. By enforcing policies, conducting regular reviews, and providing employee training, a robust cybersecurity framework is established, demonstrating accountability to stakeholders and supporting ESG and long-term sustainability goals.

Impacts and Consequences	Effective information security management enhances investor confidence, reduces financial losses and legal liabilities from data breaches, and ensures stable business operations. Conversely, frequent cybersecurity incidents can result in significant compensation, reputational damage, and loss of market competitiveness. Robust cybersecurity practices also help companies meet customer requirements and increase partnership opportunities.
Policies	The Company is committed to establishing a secure information network environment, preventing cybersecurity threats such as hacking, malicious attacks, and malware, to ensure the stable operation of IT systems and uninterrupted business operations.
Strategy	- Established an ISO 27001 information security management system and invested in cybersecurity equipment and software to meet existing and potential clients' requirements, enhancing competitiveness in order acquisition. - Developed short-, mid-, and long-term cybersecurity strategies in accordance with the FSC's "Cybersecurity Management Guidelines for TWSE/TPEX Listed Companies" to mitigate risks. - Implemented backup mechanisms and cybersecurity monitoring resources to strengthen incident response and ensure uninterrupted operations.
Management Review Mechanism	- The Company follows the ISO 27001 standard to conduct annual PDCA-based cybersecurity performance evaluations, verified by an external body (SGS). - In 2023, the ISO 27001 Information Security Management System was implemented. An Information Security Office was established under the Sustainability Committee of the Board of Directors and was subsequently renamed the Information Security Committee, with the Information Security Officer responsible for policy reviews and board reporting. The office oversees three sub-teams—Cybersecurity, IT, and Internal Audit—with a total of six members as of 2025. The Cybersecurity Team holds monthly meetings, provides quarterly reports to the Chairman, and conducts internal audits and management reviews annually in line with ISO requirements.

Management strategy: Intellectual Property Rights

Management Strategy	
Material topic	Intellectual Property Management
Reasons for Materiality	In the post-pandemic era, live streaming, digital content creation, and remote video collaboration have become the new normal. Amid global geopolitical tensions and the trend toward supply chain diversification away from China, AVerMedia will continue to focus on its two core technologies: (AI) and streaming media. The Company aims to capitalize on the growing global demand for live streaming and the rapid development of AI edge computing. AVerMedia will continue to strengthen its core competencies in video, audio, and AI technologies,

	expand applications in game streaming, smart education, and enterprise solutions, and enhance product value through continuous research and development, thereby creating sustainable growth momentum. In response to challenges from global competitors and potential new market entrants, the Company remains committed to advancing its core technologies, expanding innovative products and applications, leveraging its intellectual property advantages, and establishing barriers to entry that help maintain its technological leadership.
Impacts and Consequences	Social Impacts (People and Human Rights) - Actual Positive Impact : The Company applies for patents to protect the outcomes of innovative R&D efforts. By utilizing patent systems in various countries, the risk of redundant R&D by others is reduced, thereby contributing to national industrial development. - Actual Negative Impact : Inadequate protection of intellectual property rights may lead to imitation or infringement by competitors, undermining the Company' s competitiveness and commercial interests.
Policies	- Continuously promote the balanced accumulation of intellectual property quality and quantity. - Established the "Intellectual Property Management Procedures." - Established the "Patent Incentive Policy" and the "Trade Secrets and Confidential Information Management Regulations."
Strategy	Opportunity Proactive Management : - Establish proposal review and evaluation mechanisms to control patent quality, conduct regular internal audits, and continuously improve the intellectual property management system. - Accumulate and enhance R&D technology and intellectual property capabilities through competitor analysis, focused patent ideation and defense, and trade secret exploration. Risk Prevention Management : Strengthen R&D intellectual property knowledge through training and proposal review mechanisms, and perform patent intelligence and risk assessments early in product development to mitigate risks. Remedial Measures for Negative Impacts : In the event of disputes, a response team composed of the Legal Office, intellectual property staff, R&D personnel, and external lawyers will jointly handle the matter.
Management Review Mechanism	- The Legal Office employs patent engineers dedicated to intellectual property management. - Annual targets are set for patent applications and trade secrets, with proposals reviewed and rewarded through the Patent Review Committee. - The Patent and Intellectual Property Review Committee encourages IP ideation; approved

Management Review Mechanism	proposals can proceed to patent application or be protected as trade secrets, with scoring standards guiding protection levels. • Regular internal audits are conducted to continuously improve the IP management system. • Through benchmarking and experience-sharing with industry-leading companies, the Company regularly reviews the appropriateness and effectiveness of its trade secret protection framework. In addition to establishing an annual Intellectual Property Excellence Award, the Company has also initiated the implementation of systematic and intelligent management mechanisms to further strengthen intellectual property governance and protection.
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3.1 Brand, Products, and Services

417-2	Incidents of Non-compliance Concerning Product and Service Information and Labeling
417-3	Incidents of Non-compliance Concerning Marketing Communications

3.1.1 Product and Service Introduction

AVerMedia Technology continuously leads in audio-video live streaming, personal imaging peripherals, and AI-driven AV solutions, focusing on high-quality AV technology. The company develops capture cards, streaming devices, web cameras, and microphones, providing integrated hardware and software solutions. In the education and commercial sectors, AVerMedia offers professional video and audio equipment to support personal video communication and remote learning. In the industrial sector, the Company applies AI and deep learning technologies to provide automated inspection solutions for manufacturing processes, thereby establishing a strong position in specialized markets. Through continuous innovation and high-quality products, AVerMedia strengthens its market leadership while delivering superior product quality and prompt, comprehensive customer service, further enhancing global brand recognition for AVerMedia.

As a Taiwanese company, AVerMedia not only possesses professional expertise but also excels in product design, manufacturing, and brand marketing. The company operates multiple facilities and service centers worldwide, marketing its products globally under the AVerMedia brand. Its distribution channels cover dealers, value-added customers, national retailers, and ODM clients, maintaining long-term partnerships with major global distributors. Leveraging high-quality Taiwan-made products, AVerMedia has earned the trust of consumers and customers around the world.

The company continues to invest in developing technologies and products related to game recording, live streaming, and audio-video content creation. We consistently innovate in capture technologies and specifications, launching market-leading products that meet content creators' needs. At the same time, the Company has actively broadened its presence in a wide range of audiovisual content creation markets, including finance, culinary arts, beauty, illustration, travel, parenting, and pet-related content. Through strong adoption and positive recognition from content creators across these segments, AVerMedia has steadily strengthened its position as a leading brand for audiovisual content creation peripherals and solutions in the minds of consumers.

With the launch of next-generation gaming consoles, including the PlayStation 5 Pro and Nintendo Switch 2, which continue to push the limits of hardware performance, the Company introduced its flagship external capture device, the Live Gamer ULTRA S (Model: GC553Pro), in 2025. For the first time, 「4K60 RGB24 Uncompressed Recording」 and 「(VRR) Variable Refresh Rate Recording」 technologies were brought to the mid-to-high-end market segment, effectively resolving the long-standing trade-off between premium image quality and smooth gameplay performance for streamers and content creators.

The GC553Pro's key advantage lies in its exceptional image reproduction capability. Unlike most products on the market that rely on compressed recording formats, the GC553Pro supports recording in RGB24 color format at resolutions of up to 4K60, allowing creators to capture every detail with near-native image quality. In addition, to address screen tearing concerns commonly encountered by high-end PC gamers and next-generation console users, the Company's R&D team successfully developed proprietary VRR recording technology. This innovation ensures stable and seamless video capture even when Variable Refresh Rate (VRR) is enabled, eliminating the frame-drop issues often associated with conventional capture devices.

At the same time, demand for edge AI is experiencing rapid growth and is entering a stage of large-scale deployment across smart manufacturing and urban infrastructure. As an NVIDIA Elite Partner, the Company continues to advance the development of solutions based on the NVIDIA Jetson platform. Through a high degree of hardware and software integration, AVerMedia has introduced key solutions for Generative AI and Autonomous Mobile Robots (AMRs), establishing itself as a technology leader in the edge computing market.

One of the Company's most representative innovations this year is the 「D115W Series」 AI Edge Computing System, powered by the latest NVIDIA Jetson Orin Nano Super module and specifically designed to support 「Large Language Models (LLMs)」 at the edge. With outstanding image analysis capabilities and computing performance, the D115W Series enables highly accurate real-time defect inspection in smart factories while effectively supporting complex traffic monitoring applications in smart cities. Leveraging its expertise in image processing and AI computing technologies, the Company remains committed to delivering smarter and more efficient solutions for customers worldwide.

3.1.2 Product Regulatory Compliance

AVerMedia complies with domestic and international laws and regulations in all business activities, disclosing product and service sales compliance indicators as required by the GRI Standards. The compliance performance during the reporting period is as follows:

- ✚ No penalties were imposed due to violations of relevant laws and regulations regarding products and services.
- ✚ No complaints related to customer privacy breaches or data loss occurred.
- ✚ No incidents of violations related to marketing practices (including advertising, promotions, and sponsorships) or voluntary codes were reported.
- ✚ No sales of disputed products occurred.
- ✚ No violations of regulations or voluntary standards related to product and service information labeling occurred.
- ✚ No incidents of violations concerning health and safety impacts throughout the product and service life cycle were reported.
- ✚ No products were banned from sale or legally withdrawn.
- ✚ Products, services, and marketing advertisements fully complied with relevant regulations.

3.2 Product Lifecycle and Quality Management

416-1	Assessment of the Health and Safety Impacts of Product and Service Categories
416-2	Incidents of Non-compliance Concerning the Health and Safety Impacts of Products and Services
417-1	Requirements for Product and Service Information and Labeling

AVerMedia actively complies with national product safety and environmental policies by establishing rigorous product safety control mechanisms. The company proactively obtains various safety certifications and hazardous substance restriction directives to ensure products comply with safety, environmental, and related regulatory requirements from development through mass production. All products meet relevant information and labeling requirements without any violations of product-related laws or complaints regarding health and safety regulations.

3.2.1 Product Information Security

AVerMedia holds ISO 14001 and IECQ QC 080000 environmental management system certifications. All components and raw materials comply with international and regional environmental regulations including RoHS and REACH, as well as local environmental requirements such as China RoHS and California Proposition 65, and specific environmental demands like conflict minerals. Currently, all products, including capture cards, network cameras, headphones, and microphones, fully comply with EU RoHS requirements. Marketing and labeling also follow relevant regulations and international standards, including safety certifications such as FCC, CE, RCM, and MSIP.



Self-declaration documents are provided upon customer request, covering compliance with regulations including FCC, UL, BETS-7, C-TICK, BSMI, VCCI, EU REACH, RoHS, WEEE, EuP, and halogen-free requirements. Quality assurance and environmental impact reduction are continuously emphasized throughout the product lifecycle.

Statistics of Regulatory Certifications Obtained for Products		
Product Name	Safety Regulation Certifications	Proportion of certified products provided to customers
Conference Phone Speakerphone	MSIP/FCC/CE/BSMI/VCCI/WEEE	100%
USB Microphone	MSIP/FCC/CE/VCCI/WEEE	100%
Capture equipment	MSIP/FCC/CE/BSMI/VCCI/WEEE	100%
Note: Percentage = (Total number of certified products provided to customers ÷ Total number of products or services provided to customers) × 100		

All product drivers developed by the Company undergo WHQL testing and obtain Microsoft Windows certification as well as digital code-signing certificates to ensure product security and reliability. WHQL testing is a certification process that evaluates third-party hardware and software compatibility through a series of tests, with test logs submitted to Microsoft for verification and approval. In addition, the Company's software applications are digitally signed to prevent users from inadvertently installing unauthorized or potentially compromised software. During the issuance of digital certificates, CA verify the identity of the applicant and provide certificates linked to a trusted CA root certificate chain, thereby enhancing product security and protecting user interests.

3.2.2 Intellectual Property Management

AVerMedia places great importance on intellectual property (IP) management. Through patent applications and trade secret protection, the Company safeguards its R&D achievements, enhances product competitiveness, avoids IP disputes, and maintains operational flexibility. Since 2018, AVerMedia has been a licensor of standard-essential patents under the MPEG-DASH standard. As of the end of 2025, the Company holds a cumulative total of 408 granted patents worldwide.

In 2020, AVerMedia established the goal of “Balanced Accumulation of Quality and Quantity in Intangible Intellectual Assets,” allocating resources to global patent databases and incentive programs to encourage employees to propose IP concepts. Approved proposals may proceed with patent applications or trade secret protection, and a scoring system is applied to determine the level of protection. The Company has also developed thematic and proactive ideation processes to support the R&D team with customized patent intelligence and targeted innovation. The Company has developed both thematic and proactive intellectual property (IP) ideation processes and makes flexible use of patent searches and patent analysis to provide customized patent intelligence and iterative ideation support to its R&D teams. These efforts help stimulate innovation activities and enhance the focus of research and development initiatives.

In 2025, the Company reported its Intellectual Property Management Plan and implementation results to the Board of Directors, which contributed positively to its corporate governance performance evaluation.

The Legal Department is responsible for IP management, including supporting patent applications, protecting trade secrets, and handling copyright and trademark affairs. In case of disputes, a cross-functional response team—including R&D personnel and external legal counsel—is formed. For instance, in 2016, the Company successfully supported a subsidiary in a Section 337 investigation by the U.S. International Trade Commission (ITC), achieving a full dismissal of unreasonable claims by a third party.

On November 13, 2025, the Company submitted matters related to intellectual property to the Board of Directors. The IP strategy and objectives are reviewed and refined in accordance with the annual business plan. Through a proposal review and evaluation mechanism, the Company ensures a balance between the quantity and quality of patent applications, strengthens post-filing management and utilization, and continues to identify and accumulate trade secrets to enhance business interests and competitiveness.

- In recognition of the Company's innovation and R&D achievements, several products received prestigious awards in 2025. The BU113G2, featuring a compact design and high-performance imaging capabilities, was honored with the Best of COMPUTEX 2025 Award and the 2025 Technology Trend Gold Award.
- In 2025, the consumer product ELITE GO GC313Pro Capture and Charging Device and the industrial application product QL601 Industrial Computer were honored with the 34th Taiwan Excellence Award, recognizing their innovative product design and technological excellence.
- In addition, the Streaming Center software platform and the D115W AI Edge Computing System received the 33rd Taiwan Excellence Award, further demonstrating the Company's commitment to innovation and technological advancement.

3.3 Innovation and R&D

AVerMedia is committed to enhancing the energy efficiency of its diverse product portfolio and reducing the environmental impact of raw materials. The Company conducts environmental assessments throughout the entire product life cycle, evaluating key environmental impacts from raw material selection, manufacturing, and transportation to product use and end-of-life disposal.

In addition, the Company promotes source reduction, material reduction, and reuse initiatives for products and packaging materials. These efforts support the Company's goals of achieving zero toxic substances, zero waste, and zero carbon emissions in product development while ensuring effective control of environmentally related substances. AVerMedia is dedicated to developing environmentally friendly products that are non-toxic, easy to assemble and disassemble, and designed for extended product life cycles, thereby minimizing environmental impact.

AVerMedia adopts the C-process project management methodology and applies PDCA to enhance development processes. Prior to project launch, market opportunities and risks are evaluated, and feedback on previous product generations collected by customer service is incorporated into design improvements.

Risk Management	Before project initiation, a technical feasibility assessment is conducted, followed by patent ideation and patent threat analysis.
Design	PLM project management and Jira agile development are adopted to respond rapidly to specification changes and enhance development flexibility. Core technologies are deepened through the establishment of an acoustic laboratory, an optical laboratory, and a User Experience Design Center to improve product performance and user experience.
Verification	The Company has established a Signal Integrity (SI) Lab and a Product Verification unit to conduct comprehensive product validation. Additionally, a (User Acceptance Testing) UAT test lab has been set up to observe the usage behavior of consumers without prior experience, enabling further product design improvements to enhance user experience.
Safety	To enhance competitiveness, the Company has established EMI lab, thermal lab, and reliability lab.
Service	The customer service team for new sales products continuously collects market feedback and evaluation opinions, which are relayed back to the design team for ongoing improvements to enhance product customer satisfaction.

3.4 Customer Satisfaction

418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data
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3.4.1 Customer Satisfaction and Survey

To meet customer information security requirements and safeguard customer privacy, health, and safety, the Group has established a dedicated Information Security Team. This team rigorously reviews data, applications, operating systems, internal and external networks, physical environments, procedures, and policies. Controls include account generation, password policies, permission settings, application workflows, login restrictions, audit logging, and multi-factor authentication.

AVerMedia places great emphasis on customer rights and privacy protection. A comprehensive complaint handling and personal data protection system is in place, supported by multiple communication channels such as customer service hotlines, online mailboxes, customer testing services, technical support, online training videos, FAQ knowledge bases, software download centers, and warranty & repair status inquiries. The Company operates with a customer-oriented approach, providing products and services that meet customer needs within expected cost parameters. The Company recorded no material product anomalies in 2025. Material product anomalies refer to incidents such as large-scale product defects that significantly affect customer use and require product recalls or corrective actions coordinated by the Company's headquarters.

Methods for Evaluating Satisfaction Surveys

To truly hear the voice of consumers, AVerMedia continuously adjusts the survey methods and content, collecting customers' opinions and feedback. The customer service satisfaction survey is conducted using the Net Promoter Score (NPS) questionnaire. Raising a core question reveals this: 「How likely are you to recommend AVerMedia to friends or colleagues? 」 Customers select a score from 0 to 10 and are categorized into three groups based on their responses: Detractors (0-6), Passives (7-8), and Promoters (9-10).

The 2025 AVerMedia satisfaction survey collected 293 valid responses, with an NPS score of 55. The calculation details are as follows: there were 40 Detractors, accounting for 14%; 52 Passives, accounting for 18%; and 201 Promoters, accounting for 69%. The NPS is calculated by subtracting the percentage of Detractors (14%) from the percentage of Promoters (69%), resulting in a score of 55, which is AVerMedia's NPS for 2025.



3.4.2 Customer Privacy

AVerMedia values customer privacy and intellectual property, signing confidentiality agreements with customers and ensuring employees fulfill confidentiality obligations. In compliance with (General Data Protection Regulation, GDPR) and other regulations, the Company conducts internal training and mitigation measures, establishes management procedures, and strengthens information security controls to fulfill data protection responsibilities.

No complaints of privacy breaches or data loss were reported in 2025. The official website protection terms are as follows:

User Compliance	Personal Information
All information provided by users on this website is considered non-confidential. AVerMedia does not guarantee communication security. Users are prohibited from submitting illegal, threatening, defamatory, obscene, pornographic, or otherwise unlawful content under the laws and regulations of their jurisdiction.	AVerMedia places great importance on protecting users’ personal information. The Company does not disclose any personal data. All customer-provided personal information is used exclusively on the website and securely backed up within the website’ s database. Furthermore, the Company does not share the contents of this database with any third parties or external organizations.

3.5 Supply Chain Management

204-1	Proportion of Spending on Local Suppliers
308-1	New Suppliers Screened Using Environmental Criteria
308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken
414-1	New Suppliers Screened Using Social Criteria
414-2	Negative Social Impacts in the Supply Chain and Actions Taken

AVerMedia's supply chain model includes procurement of raw materials such as active ICs, mechanical components (PCBs, metal parts, plastics, screws), outsourced finished products, packaging materials (cartons, color boxes, labels, stickers, cushioning materials), manufacturing, and distribution to end customers. The company integrates all resources to achieve efficient physical logistics operations and provides real-time information to support decision-making, thereby enhancing overall value.



AVerMedia Technologies is engaged in the research, development, and manufacturing of consumer electronics products. Based on customer requirements, the Company designs, assembles, and delivers finished products for sales in markets worldwide. The Company's primary supply chain consists of suppliers of electronic and mechanical components required for its core products, including webcams, video conferencing solutions, and capture card product lines. These suppliers are primarily companies with competitive advantages in their respective fields.

The Company maintains relationships with more than 100 raw material suppliers, primarily located in Taiwan, the United States, China, and Europe, with the majority being domestic suppliers. Supplier types include original manufacturers and authorized distributors. The Company's supply chain strategy is principally driven by supplier competitiveness, including factors such as pricing, research and development capabilities, manufacturing capacity, product quality, and shipment process management. During the reporting period, changes in supplier relationships were attributable solely to normal strategic business operations, and there were no significant changes resulting from other exceptional factors.

3.5.1 Procurement Management

AVerMedia Technology's business philosophy emphasizes integrity and integrity. In addition to being passionate about public welfare and environmental protection, it has long supported the development and cooperation of Taiwan's local supplier supply chain. In the early days, due to underdeveloped internet access, AVerMedia relocated from Yuanshan Road to Jianyi Road Industrial Park, cooperating with local suppliers for procurement. To date, most suppliers have cooperated for over 10 years and maintain stable, long-term business relationships.

In 2025, approximately 89.9% of procurement was sourced locally. AVerMedia will continue to strengthen partnerships with existing suppliers while also seeking new, more competitive suppliers. This approach aims to ensure greater reliability, quality, and cost-efficiency in sourcing of raw materials.

AVerMedia Procurement Statistics in the Past Three Years							
Contract Type	Procurement Region	2023		2024		2025	
		Number of Suppliers	Procurement Amount (% of Total)	Number of Suppliers	Procurement Amount (% of Total)	Number of Suppliers	Procurement Amount (% of Total)
Labor (Contracted Services)	Domestic (Taiwan)	43	5.69%	37	4.3%	32	3.29%
	Foreign	21	9.44%	19	0.2%	15	2.37%
Financial (Raw Materials)	Domestic (Taiwan)	130	70.07%	144	71.8%	144	86.61%
	Foreign	8	14.8%	14	23.6%	14	7.73%
Total		202	100%	214	100%	205	100%
Note : "Domestic" refers to Taiwan ; "Overseas" refers to Europe, the United States, China, and other countries.							

3.5.2 Supplier Evaluation

AVerMedia Technologies has implemented various ISO quality and environmental management systems, establishing written procedures to implement, maintain, and continuously improve its quality management system.

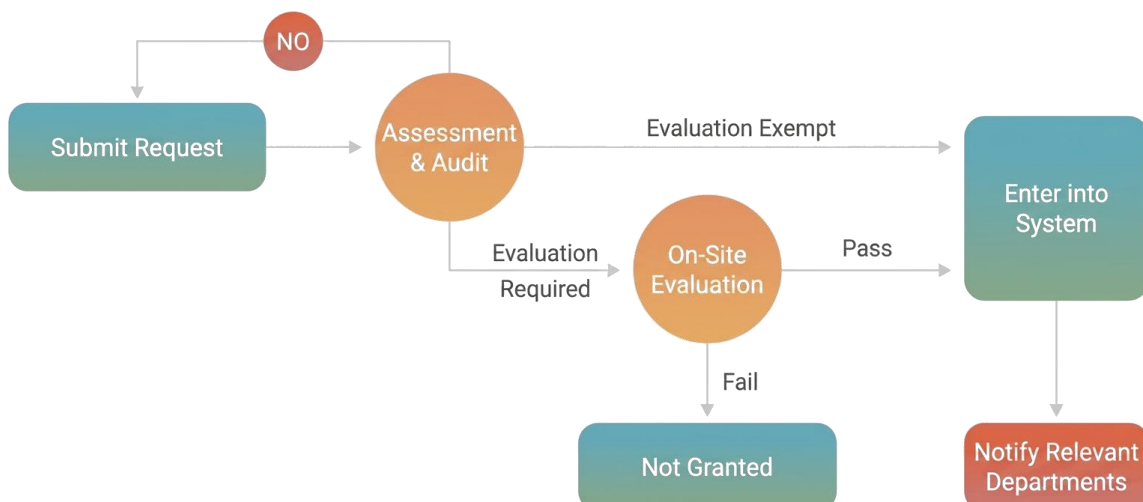
In addition to the Company' s own efforts, AVerMedia fully recognizes the importance of extending sustainability values and practices across its partnerships. The Company therefore exercises its corporate influence to encourage suppliers to comply with business conduct standards related to labor practices, environmental protection, and ethical business behavior, as well as to adhere to applicable government environmental regulations.

New Supplier Selection

Prior to engaging with new suppliers, the Company's Procurement, (PM) and (R&D) teams conduct comprehensive evaluations covering (Q,C,D,S) performance. After identifying qualified and competitive suppliers, the Procurement Department requests supporting documents, including supplier profile forms, financial statements, and supplier evaluation records. These documents are jointly reviewed with the Finance Department to assess the supplier's organizational structure and financial soundness. In addition, the Legal Department participates in the negotiation of purchasing agreements to safeguard the rights and obligations of both parties. For domestic suppliers, on-site assessments are conducted by Procurement personnel together with Quality Assurance and Component Qualification teams. For overseas suppliers, on-site audits may be arranged based on business requirements or delegated to Quality Assurance personnel at overseas subsidiaries. (Exceptions may be applied under special circumstances, such as during pandemic-related restrictions.)

The scope of supplier assessments includes company background information, product information, technical capabilities, financial performance, contractual commitments related to AVerMedia's procurement requirements, and documentation regarding hazardous substance management. Cross-functional teams conduct a comprehensive review and evaluation of these factors. Based on the assessment results, suppliers are classified as Grade A, Grade B, or Non-qualified suppliers.

Following supplier onboarding, the Company continuously evaluates supplier competitiveness based on delivery performance, pricing, product quality, and fulfillment of commitments to ensure that suppliers maintain the standards established during the qualification process. If product quality issues arise, the Quality Assurance Department requires corrective actions from the supplier. Should corrective measures fail to achieve the expected results, the Company provides necessary guidance and recommendations to help suppliers improve their capabilities and restore competitiveness, thereby fostering long-term cooperation and mutual success.



Supplier Evaluation

As part of the supplier onboarding process, the Company provides relevant evaluation criteria and documentation requirements in advance, allowing suppliers sufficient time to prepare for the assessment. Quality Assurance, Component Engineering, and Procurement personnel subsequently conduct on-site factory audits. All business partners are required to enter into formal contracts that clearly define the rights and obligations of both parties, including requirements relating to business ethics and environmental protection.

If a supplier's overall assessment score falls below the qualification threshold, the Company issues a corrective action report and allows the supplier time to address identified deficiencies, while follow-up audits may be conducted as necessary. Where corrective actions are challenging to implement, cross-functional discussions may be held to evaluate feasibility and determine whether a phased onboarding approach is appropriate. Suppliers that successfully complete at least three deliveries within a specified period without any quality defects or abnormal issues may be reassessed for qualification status. In 2025, 4 new trading suppliers were added (excluding one-time purchases, renamed entities, or spot buyers), and all passed the evaluation process.

2025 On-Site Evaluation	Total On-site Evaluations	Passed	Failed
Passive Components	0	0	0
Mechanical Parts	3	3	0
CABLE	0	0	0
Purchased Finished Products	0	0	0
Packaging Materials	1	1	0

Note : A total of 4 suppliers were evaluated on-site in 2025. All passed, resulting in a 100% pass rate with no non-compliance identified.

Given AVerMedia's diverse product portfolio, materials and manufacturing locations are not restricted to specific regions. The Company's supply chain is primarily concentrated in Taiwan and Mainland China, with key raw materials including integrated circuits (ICs), printed circuit boards (PCBs), plastic components, and metal parts. Assessment criteria and management requirements are tailored according to the characteristics of different supplier categories.

To uphold environmental protection commitments and comply with applicable standards, supplier evaluations extend beyond quality, cost, service, and delivery performance to include environmental

management capabilities and the environmental performance of suppliers' own supply chains. Procurement, Quality Assurance, Engineering, and other relevant departments strictly implement supply chain management procedures, risk assessments, and on-site audit scoring in accordance with established internal standards.

If a supplier's final evaluation result is deemed unsatisfactory, the supplier is granted a specified period to implement corrective actions and undergo a follow-up assessment. Should deficiencies remain unresolved, a cross-functional review is conducted to evaluate the potential impact and determine whether production orders may still be accepted. Only suppliers that complete at least three deliveries within a designated period without quality defects, nonconformities, or abnormal incidents may be reconsidered for qualification as approved suppliers.

In 2025, 8 suppliers signed the Supply Chain Security Declaration and the Code of Conduct on Corporate Social and Environmental Responsibility, achieving a 100% compliance rate. The company continues to collaborate with suppliers to promote ESG and implement sustainable procurement standards.

Supplier Environmental Management

AverMedia strictly incorporates environmental principles into its supplier management system and refers to the Electronic Industry Code of Conduct to encourage suppliers to jointly promote corporate social responsibility. The company commits to avoiding the use of conflict minerals and requires that supplied components do not contain conflict metals sourced from illegal mining or smuggling by non-government armed groups or illegal organizations in conflict areas of the Democratic Republic of the Congo.

AverMedia requires suppliers to establish green supply chains and comply with the "Green Product Procurement Guidelines." Suppliers sign and provide relevant documentation, including RoHS test reports, green product commitment letters, lead-free and non-toxic component questionnaires, hazardous substance declarations, Safety Data Sheets (SDS), material certifications, reliability test reports, and conflict minerals declarations. Through the component approval system and regular supplier evaluations, AverMedia enhances suppliers' sustainability awareness and their capability to supply green products.

Supplier Code of Conduct

Raw material suppliers are selected through a "Selection Procedure," auditing product quality, design, service, and hazardous substance control, combined with contractual requirements, on-site assessments, and financial status for cross-functional evaluation.

Contracts explicitly include anti-bribery clauses prohibiting any form of benefits or improper conduct such as collusion, commissions, kickbacks, or gifts (including meals) between suppliers and AverMedia employees to ensure transparent and fair transactions.

Procurement agreements also require suppliers to comply with AverMedia's corporate social responsibility policies, covering anti-forced labor, child labor prevention, anti-discrimination, anti-bullying, and gender equality.

IV. Environmental Sustainability

3-3	Management of Material Topics: Greenhouse Gas Emissions and Energy
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Management strategy : Energy and Greenhouse Gas Emission

Management Strategy	
Material topic	GRI 302: Energy, GRI 305: Emissions, SASB: Energy Management in Manufacturing, SASB: Greenhouse Gas Emissions
Reasons for Materiality	Global warming and climate change have already impacted the environment, while limited energy resources have driven up operational costs for businesses. Therefore, it is essential to actively implement energy-saving measures to mitigate the impacts of climate change. In response to the challenges posed by climate change, and in alignment with government regulations under the Climate Change Response Act, companies are committed to complying with related regulatory measures and advancing toward the 2050 net-zero carbon emission target.
Impacts and Consequences	Economic Aspect Through greenhouse gas (GHG) inventory and energy management, the company can potentially reduce energy costs and improve operational efficiency, thereby enhancing economic benefits. Effective energy management can lead to lower operating expenses by reducing energy consumption and minimizing resource waste, ultimately strengthening competitiveness. Conversely, amid the global trend toward green supply chains, failure to comply with voluntary sustainability standards may expose the Company to the risk of losing major international customers' trust, potentially resulting in adverse impacts on customer relationships and order volumes. Environmental Aspect By actively complying with government-promoted GHG inventory initiatives and utilizing ISO 14064-1 to monitor carbon emissions, the company can effectively manage carbon reduction efforts. Progress is regularly reported to the Board of Directors, with continuous oversight of GHG inventory, verification, and disclosure schedules. Improvement plans are implemented to progressively enhance carbon reduction performance. Effective GHG inventory and energy management also contribute to a healthier environment, improving the quality of life for employees and local communities. Conversely, if energy-saving and carbon reduction measures are not proactively implemented, the Company may directly face physical operational losses and business disruptions caused by climate change, as well as increased costs resulting from resource depletion, inflationary pressures on energy and resource consumption, and the risk of regulatory obsolescence.

Impacts and Consequences	• Social Aspect (Human / Human Rights) Through GHG inventory and energy management, the company demonstrates its commitment to social responsibility and sustainable development, thereby enhancing its corporate image and reputation. Effective management of GHG emissions and energy also helps improve the living standards of local communities and employees, fostering greater social stability and harmony.
Policies	We pursue sustainable growth with a commitment to coexist harmoniously with the environment and minimize our environmental impact. Beyond complying with relevant regulations, we design and manufacture green products that are pollution-free and energy-efficient, emphasizing technological innovation and the harmonious coexistence of environmental and economic values. We encourage our employees to actively participate in environmental protection initiatives and collaborate with other organizations and individuals to jointly safeguard the Earth and our living environment.
Strategy	• Continuously promote energy-saving and carbon reduction initiatives in manufacturing processes, enhance the efficiency of energy and resource use, and adopt net-zero emission technologies and clean energy to develop low-carbon operational models and services. • Respond to international trends, regulatory changes, and market developments by adjusting internal management standards, ensuring transparent disclosure, and providing timely responses while planning the company' s net-zero emission pathway. • The company reviews its greenhouse gas emissions and carbon reduction performance annually and formulates emission reduction strategies. If the reduction targets are not met, the company will intensify energy-saving and carbon reduction measures and actively seek communication and collaboration with relevant stakeholders.
Management Review Mechanism	• The company conducts an annual greenhouse gas (GHG) inventory through the ISO 14064-1:2018 and obtains third-party verification certification from SGS. This enables comprehensive control and management of the company' s GHG emissions and serves as a basis for implementing reduction and improvement measures. • Conduct monthly electricity consumption tracking and trend analysis to implement energy resource management and improve energy resource efficiency.

4.1 Green Commitment and Environmental Policy

302-5

Reduction of Energy Consumption Requirements for Products and Services

4.1.1 Green Quality Management

AVerMedia recognizes that protecting the global environment is a shared responsibility of all humanity. To achieve its environmental protection objectives, the Company continually requires its outsourced manufacturing partners to comply with the European Union's lead-free and hazardous substance-free manufacturing standards. Through the establishment of a comprehensive environmental management system, the Company actively promotes environmental protection initiatives and implements lead-free, environmentally friendly manufacturing processes in accordance with the EU Restriction of Hazardous Substances (RoHS) Directive. Environmental considerations are incorporated at the product development stage to ensure that products comply with applicable international standards and environmental requirements.

Since obtaining ISO 14001 certification in December 2003, AVerMedia has remained committed to effective environmental management. Through comprehensive environmental impact assessments, regulatory compliance reviews, inventories of raw materials and chemical substances, analyses of energy and resource consumption, and inspections of environmental facilities and safety measures, the Company systematically evaluates the potential environmental impacts of its operations. The assessment results serve as a basis for management in formulating environmental policies and management programs, ensuring the continuous effectiveness and improvement of the environmental management system.

Since 2006, we have implemented manufacturing processes that comply with RoHS lead-free and harmless requirements as well as the WEEE directive. Our products meet REACH regulations, avoid the use of conflict minerals, and conform to customer specifications and local labeling regulations such as CE, RoHS, WEEE, FCC, UL, BETS-7, C-TICK, BSMI, and VCCI. Although we no longer operate physical factories, we continue to emphasize quality assurance and environmental impact reduction throughout the product lifecycle.

The company holds certifications including ISO 9001 (Quality Management), ISO 14001 (Environmental Management), ISO 45001 (Occupational Health and Safety), and IECQ QC080000 (Hazardous Substance Process Management System). From the design and development stages, we rigorously control material selection and manufacturing processes from an environmental perspective.

We continuously promote energy conservation and carbon reduction across the company and supply chain. In 2025, no violations of environmental laws or regulations were recorded.

AVerMedia Management Objectives :

- (1) Product Quality Management : No major customer complaints.
- (2) Environmental, Health, and Safety (EHS) Management : No regulatory violations or significant employee injuries/incidents.
- (3) Hazardous Substance Management : No violations of green product regulations or customer requirements.
- (4) Energy Saving and Carbon Reduction Management : Compliance with governmental Climate Change Response Act requirements.
- (5) Waste Management : Promote waste sorting, resource recycling, and reduction of single-use utensils through corporate initiatives to maintain a healthy environment.

AVerMedia Quality and Environmental Management Policies :

- (1) Establishing and maintaining a management system : Establish and maintain management systems and organizational structures for quality, environment, health and safety, and hazardous substances.
- (2) Compliance with regulations and stakeholder requirements : Comply with all domestic and international regulations as well as customer and stakeholder requirements. Effectively manage raw materials, components, and auxiliary materials used in products across all stages—from design, procurement, incoming inspection, production, quality assurance to warehousing—to ensure they do not contain any hazardous substances restricted by laws or customer specifications.
- (3) Commitment from senior management and talent development : Senior management commits to enhancing employees' awareness of system management, developing talent, and actively participating in related activities.
- (4) Policies and communication : Maintain clear management policies and channels for communicating relevant information, strengthen interactions with employees and stakeholders, and provide appropriate responses.
- (5) Risk management and continuous improvement : Implement risk assessments, conduct regular internal audits, management reviews, and allocate necessary resources in a timely manner to promote continuous improvement through the PDCA cycle.

Hazardous Substance Management

To implement its environmentally friendly material selection principles and ensure compliance with international regulations and customer requirements, AVerMedia has established its Green Chemical Substance Control Standards and requires suppliers to comply with these standards. The standards encompass requirements for environmentally regulated substances, EU chemical regulatory requirements, halogen-free substance control requirements, and monitored substance lists, serving as the foundation for hazardous substance management throughout the supply chain. Through the promotion of green supply chain management, the Company aims to provide products with lower toxicity and low pollution, thereby minimizing potential effects on the environment and human health during the manufacturing, use, and end-of-life stages of its products.

To further enhance management efficiency and strengthen its governance framework, AVerMedia has established a (Hazardous Substance Process Management, HSPM System) to improve the timeliness, convenience, and rigor of green product management. The HSPM System has become an important component of the Company's green competitiveness strategy. Through this system, the Company is able to more effectively implement supply chain management mechanisms, identify and qualify suppliers with robust hazardous substance management capabilities, and ensure that procured electronic and mechanical components continuously comply with applicable environmental requirements. These efforts support the development and manufacture of environmentally friendly products while enhancing customer satisfaction and trust among global clients.

During the product development phase, AVerMedia uses its Hazardous Substances Management System, to provide continuously R&D with real-time information during the eco-design phase, effectively reducing environmental impacts throughout the product lifecycle and steadily improving environmental performance. Only suppliers who pass evaluations are included in the "Qualified Supplier List," and qualified suppliers undergo routine supervision and management through the "Supplier Assessment" process.

Regarding supply chain management policies, partners are required to comply with AVerMedia's Green Environmental Chemical Control Standards and are regularly evaluated for (Hazardous Substance-Free, HSF) compliance to ensure that the entire supply chain complies with regulatory requirements and is environmentally friendly.

4.1.2 Green Product Design

AVerMedia recognizes the environmental impacts associated with the product life cycle and has consistently regarded 「environmentally friendly」 as a core value of its research and development efforts. Through three key strategies, namely environmentally friendly material selection, manufacturing process simplification, and product modularization, the Company actively advances its low-carbon transformation initiatives.

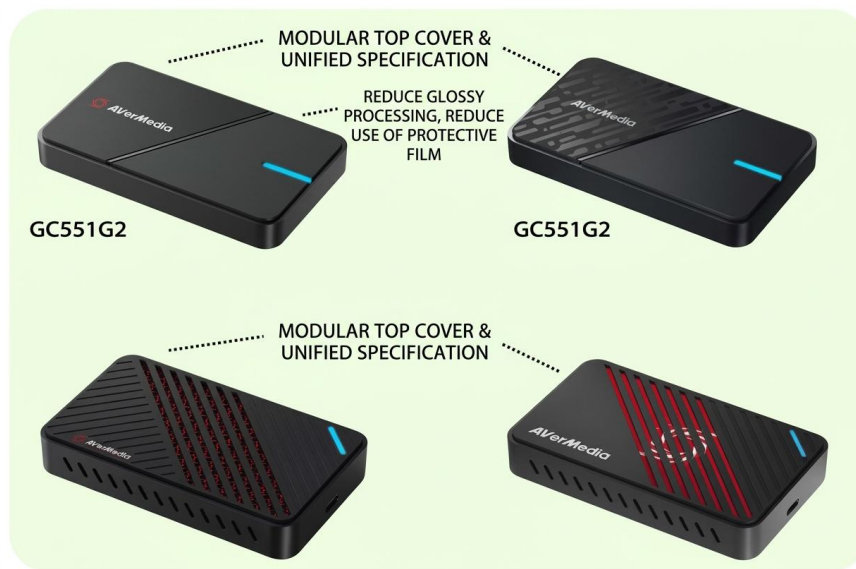


Circular Material Applications

To reduce reliance on fossil fuel-based resources, the Company has revised its material formulations and incorporated 50% post-consumer recycled (PCR) plastics into product enclosures. This initiative not only reduces the consumption of virgin plastics and significantly lowers the carbon footprint associated with petrochemical processing, but also promotes resource circularity through the reuse of recycled materials, thereby reducing greenhouse gas emissions and supporting a closed-loop resource cycle.

Natural Material Colors and Reduced Printing

The Company reduces printed graphics on products and prioritizes the use of natural material colors whenever possible, thereby decreasing reliance on printing inks and dyes. This design strategy significantly reduces the generation of volatile organic compounds (VOCs) and associated carbon emissions, streamlines downstream manufacturing processes, improves energy efficiency, and promotes cleaner production practices from the source.

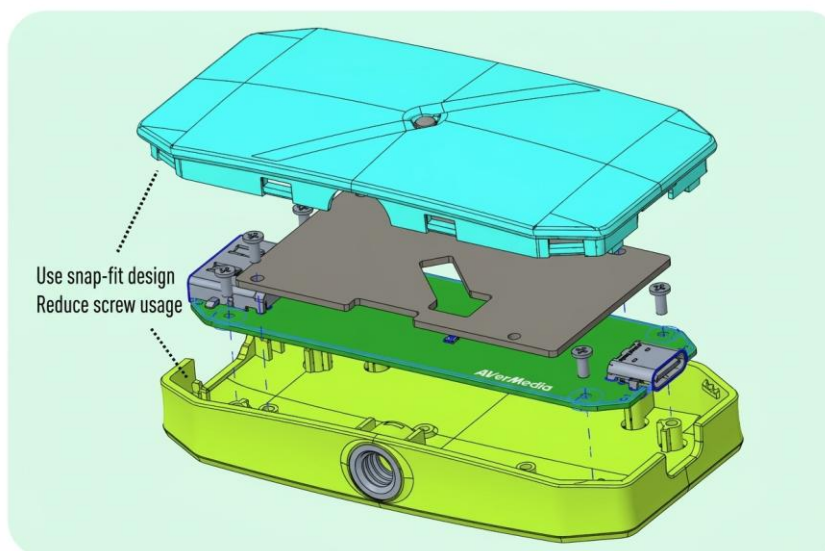


Optimized Product Appearance Design

The Company has redesigned its product enclosures by reducing glossy surface treatments, thereby lowering the need for protective films. This approach simplifies surface finishing processes, reduces the consumption of disposable protective film materials, and directly decreases electricity usage and processing energy consumption during manufacturing, contributing to indirect carbon emission reductions.

Product Modularization and Standardization

To improve resource efficiency, the Company promotes modularized cover designs and standardized product specifications, overcoming limitations associated with exclusive component designs for individual products. This strategy significantly reduces the need for new tooling development and decreases component diversity. In addition to lowering resource and development costs, it enhances component compatibility across product lines and facilitates future maintenance, recycling, and reuse.



Structural Optimization and Disassembly-Friendly Design

The Company has implemented substantial structural improvements by replacing traditional screw-fastening methods with snap-fit designs. This approach reduces the use of metal screws and lowers the energy consumption associated with assembly tools.

Simplified assembly processes improve production efficiency while enabling faster product disassembly at the end of life, enhancing recycling and material sorting efficiency and supporting the principles of a cradle-to-cradle approach to sustainability.

4.2 Energy and Resource Management

302-1	Energy Consumption Within the Organization
302-3	Energy Intensity
302-4	Reduction of Energy Consumption
303-1	Interactions with Water as a Shared Resource
303-2	Management of Water Discharge-Related Impacts
303-3	Water withdrawal volume
305-1	Direct (Scope 1) Greenhouse Gas Emissions
305-2	Energy Indirect (Scope 2) Greenhouse Gas Emissions
305-3	Other Indirect (Scope 3) Greenhouse Gas Emissions
305-4	Greenhouse Gas Emissions Intensity
305-5	Reduction of Greenhouse Gas Emissions
305-6	Emissions of Ozone-Depleting Substances (ODS)
305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions
306-3 (2016)	Significant Spills

To promote energy conservation, reduce carbon emissions, and mitigate the impacts of energy consumption on climate change, AVerMedia continues to replace conventional lighting fixtures with energy-efficient LED lighting systems to improve electricity efficiency. In addition, through internal awareness programs, the Company strengthens employees' understanding of energy conservation and carbon reduction, encouraging actions such as turning off lights when not in use, conserving water and electricity, reusing waste paper, and utilizing reusable tableware. Combined with engineering improvements and administrative management initiatives, these efforts support the Company's goal of reducing greenhouse gas emissions.

4.2.1 Energy Management and Energy-Saving Measures

AVerMedia's energy consumption includes purchased electricity and gasoline, with electricity as the primary energy source used for company operations, production machinery, and air conditioning systems. Gasoline and diesel are used for company vehicles. Compared to 2024, electricity consumption decreased by 44,168 kWh (approximately 5.8%), Converted to 159 GJ in 2025, mainly due to the replacement of old air conditioning units with more efficient models.

The company's energy usage overview is as follows. AVerMedia will continue to enhance equipment efficiency and promote energy-saving measures in commitment to regulatory compliance and sustainability goals.

Quantitative Indicator	Unit	2023	2024	2025
Electricity Consumption	KWh / year	948,663	842,006	802,324
	GJ	3,415.19	3,031.22	2,888.37
Gasoline Consumption	L / year	2,631	2,634	2,183
	GJ	85.92	83.91	69.33
Total Energy Consumption	GJ	3,501.11	3,115.13	2,957.50
Organizational Specific Metric	Revenue (Million NTD)	3,240.236	3,271.854	3,359.746
Energy Intensity	GJ/Revenue (Million NTD)	1.08	0.95	0.88

Notes:

1. The electricity heat conversion factor is 1 kWh = 0.0036 GJ.
2. The 2023 conversion factors are based on Version 6.0.4 of the Ministry of the Environment's Greenhouse Gas Emission Factors Management Table, which calculates the calorific value of fuel as 7,800 kcal/L for gasoline; 1 kcal = 4.1868 kJ; the 2024 Ministry of the Environment announcement updated the calorific value of gasoline to 7,609 kcal/L for calculations; Calculations for 2025 are based on the Ministry of the Environment's announcement updating the calorific value of gasoline to 7,586 kcal/L.

Energy Conservation, Emission Reduction , and Low-Carbon Sustainability

AVerMedia deeply recognizes that protecting the Earth's environment is a shared and critical global challenge. The company takes various actions to safeguard the environment, rigorously controlling products and manufacturing processes from product design, raw material procurement, and production to delivery, aiming to comply with international environmental protection regulations and the customer's requirements.

Energy conservation, carbon reduction, and waste sorting programs have been implemented in office buildings and operational facilities, and energy-saving equipment and intelligent energy management measures have been introduced to continuously improve energy efficiency. In addition, an office energy conservation program has been implemented to reduce energy consumption in daily operations and employee activities. Specific energy-saving measures have been established for air-conditioning and lighting systems to reduce operational energy costs, promote greenhouse gas emissions reductions, and advance the Company's low-carbon and sustainable development objectives.

The company continuously improves energy use efficiency by gradually replacing old equipment. Four new main air conditioning units, accounting for 25% of all air conditioning units, have been installed. Comparing electricity consumption between 2025 and 2024, a total of 44,168 kWh was saved, representing approximately a 5.8% reduction. Converted to 159 GJ, this is equivalent to 20.58 CO₂e of carbon emissions. Replacing old air conditioning systems with high-efficiency units significantly reduces electricity consumption. The company will continue to allocate budget for the phased replacement of aging air conditioning units.

Energy-saving Measures and Practices	
Air Conditioning Energy-saving	• Air conditioning temperature settings during the summer shall comply with relevant local government regulations. • Establish a schedule for turning air conditioning units on and off to strengthen electricity usage management. • On holidays or in the evenings when only a few employees are working overtime, air conditioning shall be operated on a zone-by-zone basis to reduce unnecessary energy consumption. • Use fans in the office to enhance cooling efficiency, reducing energy consumption. • Turn off the air conditioning in meeting rooms immediately after use. • Turn off the air conditioning when leaving the office after work. • Conduct regular inspections, cleaning, and maintenance of air conditioning equipment to maintain its operational efficiency.
Lighting Energy-saving	• Turn off office lighting during the lunch break to reduce unnecessary electricity consumption. • Turn off Lighting Equipment in meeting rooms immediately after use. • Turn off office lights when leaving after work. • Reduce the number of light tubes in office corridors to improve the energy efficiency of lighting. • Shut down computer monitors, CPUs, and other non-essential equipment after work. • Turn off the lights in unoccupied office areas to avoid wasting energy.

4.2.2 Water Resource Management

AVerMedia's operations are located in Zhonghe District, New Taipei City, with the primary water supply sourced from Taipei Water Department. To effectively manage water resources, the company utilizes a water risk assessment tool, which indicates a medium-low water risk level.

The company places great emphasis on water conservation and environmental protection. The office has implemented water reduction plans focusing on infrastructure maintenance and improvements. Water-saving devices have been installed on faucets in restrooms and pantry areas. Additionally, ongoing employee education and awareness campaigns on water conservation are conducted to promote responsible water use and reduce impacts on water resources and the environment.

These measures contribute to reducing the company's water consumption and achieving energy conservation, emission reduction, and environmental protection goals. The company aims to reduce water intensity by 3% annually and will continue to monitor and disclose water-saving performance each year.

Water Usage for the Past Three Years			
Year	2023	2024	2025
Water Withdrawal (Million Cubic Meters)	9.12	11.2	8.6
Organizational Activity Metric Value / Operating Revenue (Million NT\$)	3,240.236	3,271.854	3,359.746
Water Intensity	0.0028	0.0034	0.0026
Notes :			
1. Water intensity: water withdrawal (million liters) / organization-specific metric {revenue (million NT\$)}.			
2. The company's water consumption is allocated using the building cost-sharing ratio, calculated by the formula: (Company's water expense / total building water expense) × total building water consumption.			
3. Data Restatement: Adjust the organizational metric for energy intensity to revenue (in millions).			

Wastewater Discharge

The wastewater generated by AVerMedia primarily comes from domestic sewage produced by employees, which is typical office wastewater and does not cause significant impact to water bodies. No wastewater is generated during the manufacturing process. All wastewater is centrally collected through dedicated pipelines and discharged into sewage system in accordance with the regulations of the New Taipei City Government. The wastewater is subsequently treated at downstream wastewater treatment facilities before being released. There is no direct discharge into natural water bodies.

The Company's operating locations are not situated near ecological conservation areas or habitats of endangered species, and thus do not affect the characteristics, area, conservation status, or biodiversity value of the receiving water bodies and related habitats.

In wastewater management, the Company strictly complies with government effluent discharge standards and manages related operations in accordance with the ISO 14001 Environmental Management System. The Company is committed to achieving zero leakage incidents, zero environmental complaints, and zero regulatory fines. In 2025, AVerMedia recorded no wastewater leakage incidents.

4.2.3 Greenhouse Gas Management

Greenhouse gas (GHG) emissions are a major cause of global warming. In response to this issue and to fulfill our corporate citizenship responsibilities, AVerMedia has been conducting comprehensive GHG inventories based on ISO 14064-1 since 2021. The Company performs a thorough accounting of emissions from all categories of greenhouse gases, classified by type of emission sources.

AVerMedia continues to implement GHG reduction policies across both corporate operations and the supply chain. Through practical energy- and water-saving measures, the Company strives to achieve an annual reduction target of 3% in greenhouse gas emissions and cut carbon emissions by 16.35% compared to the base year (2021), in order to achieve our energy efficiency and carbon reduction goals.

The Company does not generate any ozone-depleting substances (ODS), nitrogen oxides (NO_x), sulfur oxides (SO_x), or other significant air emissions during its production and operational activities.

Greenhouse Gas Emission over Past Three Years			
Items	2023	2024	2025
Scope 1 (Direct GHG emissions) (tCO ₂ e)	35.03	21.58	20.53
Scope 2 (Indirect GHG emissions) (tCO ₂ e)	468.64	399.11	380.30
Scope 3 (Other indirect emissions) (tCO ₂ e)	-	-	-
3.1 Upstream Transportation and Distribution Emissions	5	7	2.50
3.2 Downstream Transportation and Distribution Emissions	500	415	387.21
4.1 Purchased Goods (3) Use of Greenhouse Gas Emissions from Organizational Products	1,253	1,555	1,181.82
5.1 Power Consumption of the Product	2,873	2,822	4,681.88
Total Emissions (tCO ₂ e)	5,134.93	5,219.87	6,654.23
Organization-specific Metric / Revenue (NTD million)	3,240.236	3,271.854	3,359.746
GHG Emissions Intensity: (tCO ₂ e) per NTD million in revenue	1.5847	1.5954	1.98

Notes :

1. Since 2021, the Company has conducted a comprehensive greenhouse gas (GHG) inventory in accordance with ISO 14064-1 to quantify and manage its GHG emissions.
2. The base year for GHG emissions management is 2021, during which Scope 1 emissions totaled 23 metric tons of CO₂e, Scope 2 emissions totaled 513 metric tons of CO₂e, and Scope 3 emissions totaled 29,862 metric tons of CO₂e.
3. In accordance with ISO 14064-1 requirements, the organizational boundary for the Company's greenhouse gas inventory is defined as the corporate headquarters located at No. 135 and No. 137, Jianyi Road, Zhonghe District, New Taipei City, Taiwan.
4. Scope 1 emissions consist of direct emissions from sources owned or controlled by the Company, including stationary combustion sources, process emissions, mobile combustion sources from transportation activities, and fugitive emission sources. Relevant emission factors are calculated based on the latest greenhouse gas emission factor tables published by the Ministry of Environment on February 5, 2024.
5. Scope 2 emissions refer to indirect greenhouse gas emissions associated with purchased energy, primarily purchased electricity.
6. Scope 3 emissions refer to greenhouse gas emissions generated throughout the Company's value chain and business activities, including:
 - (1) Transportation-related emissions: Upstream transportation (Category 3.1) and downstream transportation and distribution (Category 3.2);
 - (2) Purchased goods emissions: Category: 4.1 Purchased Goods;
 - (3) Use of the organization's product-related greenhouse gas emissions: 5.1 Product Electricity Consumption.
7. The Company convened an "Indirect Greenhouse Gas Emission Source Identification Meeting" to identify and assess emission sources under Categories 2 through 6. Discussions were conducted with relevant departments to evaluate the significance and potential impacts of each emission source. Emission significance was assessed based on five evaluation criteria: emission magnitude, business impact, industry or peer requirements, risks or opportunities, and employee

engagement. Emission sources rated as "High" in two or more criteria were classified as significant indirect emission sources.

Based on the inventory results, significant indirect emission sources included Category 2.1 Purchased Electricity, Category 3.1 Upstream Transportation, Category 3.2 Downstream Transportation and Distribution, Category 4.1 Purchased Goods, Category 4.5 Fuel- and Energy-Related Activities (not included in Categories 1 and 2), and Category 5.1 Use of Sold Products.

8. The greenhouse gases included in the inventory are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).
9. Electricity emission factors were adopted from the carbon emission factors for electricity announced by Taiwan's Energy Administration, Ministry of Economic Affairs. The electricity emission factors applied were 0.495 kg CO₂e/kWh for 2022, 0.494 kg CO₂e/kWh for 2023, and 0.474 kg CO₂e/kWh for both 2024 and 2025.
10. The Company's emissions intensity metric has been adjusted to revenue (NT\$ million).

4.3 Materials and Waste Management

301-1	Materials Used by Weight or Volume
301-3	Reclaimed Products and Their Packaging Materials
306-1	Waste Generation and Significant Waste-Related Impacts
306-2	Management of Significant Waste-Related Impacts
306-3	Waste Generated
306-4	Waste Diverted from Disposal
306-5	Waste Directed to Disposal

AVerMedia strictly controls the quality of incoming raw materials in accordance with the European Union's Restriction of Hazardous Substances Directive (RoHS), ensuring full compliance with RoHS standards. Supplier contracts explicitly stipulate that all products must meet green product assurance requirements and guarantee that they do not contain hazardous or restricted substances.

In addition to requiring suppliers in the industry chain, we must take responsibility ourselves and ensure that our products meet green and environmental standards, in light of global environmental requirements.

4.3.1 Materials Management

Since 2020, AVerMedia has been discussing and evaluating the integration and application of ESG-oriented materials. During the product design phase, the Company prioritizes the use of materials that are recyclable, reusable, and easy to disassemble. In packaging design, green packaging strategies are considered, starting with the adoption of molded fiber, while evaluating the feasibility of incorporating recycled and renewable packaging materials.

Material Usage Overview					
Material Item	Unit	Renewable	2023	2024	2025
Outer Carton	pcs	Yes	10,055	8,181	20,671
Active IC	pcs	No	2,608,320	2,038,887	2,378,663
Purchased Finished Goods	pcs		10,164	62,206	72,813
Color Box	pcs		665,212	470,112	321,546
Sticker	pcs		732,510	517,524	717,300
Cushioning	pcs		220,426	154,919	182,816

material					
Notes: 1. As the raw materials are components, quantities are measured in units (pcs). 2. Materials include primary raw materials, auxiliary materials, and packaging materials. 3. Except for certain packaging materials (e.g., cartons), most materials are non-renewable. 4. Some suppliers have adopted the use of recycled paper and implemented tray recycling for product packaging.					

AVerMedia complies with international environmental regulations and assumes responsibility alongside its suppliers to ensure that its products meet green and environmental standards. In response to increasing global environmental concerns, the Company began exploring and applying ESG materials in 2020. During the product design phase, priority is given to recyclable, reusable, and easy-to-disassemble materials. Green packaging strategies are adopted, combining paper and plastic materials, while continuously assessing the feasibility of using recycled packaging materials.

Currently, about 90% of the materials in product packaging are recyclable. AVerMedia also requires domestic and international distributors to cooperate with its product recycling programs, implementing full life cycle management. In addition, the Company promotes green product design through modular structures that facilitate disassembly and assembly, increasing the use of recycled content and supporting end-of-life recycling processes.

On the supply chain front, in addition to requiring suppliers to follow ESG principles, AVerMedia actively promotes the use and benefits of recycled materials, ensuring that all packaging materials comply with environmental and recycling regulations.

4.3.2 Waste Management

AVerMedia’s operations and production processes generate no hazardous industrial waste. Non-hazardous waste is categorized into general industrial waste and recyclable waste, mainly from employee daily activities. All waste is handled by certified disposal and recycling contractors commissioned by the building management committee. These contractors are licensed and equipped with GPS tracking to ensure legal and safe handling.

We aim to reduce annual waste generation by 5%. In 2025, waste was reduced by 0.115 metric tons (1.3%) compared to 2024, falling short of the target by 3.7%. We will continue exploring further reduction strategies.

Waste Statistics Table							
Waste Composition	Hazardous/ non	2023		2024		2025	
		Waste Generated (metric tons)	Treatment Method	Waste Generated (metric tons)	Treatment Method	Waste Generated (metric tons)	Treatment Method
General Waste	non	9.220	Incineration	8.945	Incineration	8.830	Incineration
Recyclable Waste	non	2.310	Other recycling processes	2.238	Other recycling processes	2.355	Other recycling processes
Notes:							
1. All waste generated by the company is transported off-site for disposal.							
Unit of measurement for waste: metric metric tons.							

The following resource recycling and reuse measures were implemented in 2025:

• Promoted recycling and reuse of resources while reducing general waste generation.
• Encouraged the use of personal tableware and prohibited disposable chopsticks to enhance environmental protection.
• Promoted plastic reduction by encouraging employees to bring their own shopping bags and reduce plastic bag usage.
• Promote the recycling and reuse of online shopping cartons, practicing carbon-reducing shopping.

V. Friendly Workplace

3-3

Material topic management

Management strategy: Occupational Health and Safety

Management Strategy	
Material topic	Material topic GRI 403: Occupational Health and Safety, SASB Employee Health & Safety
Reasons for Materiality	Managing occupational health and safety issues effectively reduces the risk of workplace injuries and operational disruptions. It also fosters a healthier and safer working environment, enhances corporate reputation, and strengthens customer trust.
Impacts and Consequences	Economic Aspect: Reducing the risk of occupational accidents and operational interruptions helps lower medical expenses, compensation costs, and losses from production interruptions. Enhancing workplace safety and health helps boost employee efficiency and productivity. Environmental Aspect: If an occupational accident results in a release of pollutants, it may contaminate the surrounding environment, affecting local ecosystems and residents' health. If management measures are inadequate, the incident may not be addressed in a timely manner, thereby exacerbating environmental damage and making ecological recovery more difficult. Social Aspect (Human / Human Rights): Protecting employees' occupational health and safety and safeguarding their fundamental human rights can enhance employee trust, engagement, and loyalty. Promoting occupational safety and health awareness also helps raise public attention to workplace safety issues and foster a broader culture of occupational safety. Conversely, frequent occupational accidents may negatively affect employees' physical and mental well-being, quality of life, and willingness to work.
Policies	The Company is committed to providing employees with a safe, healthy, and friendly working environment while promoting occupational safety and health awareness. With a focus on employee care, accident prevention, and health promotion, the Company implements occupational safety and health practices through Occupational Safety and Health Committee meetings, occupational safety training programs, and workplace health promotion initiatives. These efforts support the Company's goal of creating a workplace characterized by zero occupational accidents, low risks, and a safe and healthy working environment.
Strategy	Assess risk opportunities' impact and likelihood based on ISO 45001:2018.

	• Departments conduct at least annual risk assessments per ISO 45001:2018 and reassess after incidents to prevent new risks. • Implement ISO 45001:2018 with PDCA cycles, regularly reviewing performance indicators in the Occupational Health and Safety Committee to improve safety and health.
Management Review Mechanism	• An occupational health, safety, and environmental management system is established based on ISO 45001:2018 and ISO 14001:2015, complying with occupational safety laws. The Occupational Health and Safety Committee meets quarterly to provide safety recommendations, ensuring risk assessments and response strategies. • Annually, the President chairs a management review meeting to evaluate yearly performance and set next year's targets and improvement plans to reduce occupational incidents and continuously improve the system.

Management strategy: Sustainable Human Capital Management

Management Strategy	
Material topic	Talent Development and Training(GRI 404: Training and Education), Talent Recruitment and Attraction (GRI 405: Diversity and Equal Opportunity)
Reasons for Materiality	The company regards employees as key partners and assets in sustainable development, committed to fostering a diverse, equitable, and inclusive work environment, with an emphasis on employee's health and work-life balance.
Impacts and Consequences	Employee turnover rate is a critical indicator affecting organizational stability and long-term development. Excessive turnover may hinder growth. To balance talent acquisition with organizational stability, companies must continuously enhance their attractiveness, offer competitive incentives, and actively listen to employee needs and feedback. This approach not only invigorates the organization but also helps employees find suitable career paths, promoting long-term retention and driving sustained corporate success.
Policies	The company offers competitive compensation aligned with market salary levels, committed to creating broad development opportunities for talent. When profitable, a portion of distributable earnings is shared with employees. Continuous improvements in benefits and work environment aim to attract and retain outstanding and stable talent, fostering mutual growth between the company and its workforce.

Strategy	1. Every Monday, the Chairman or senior managers share management updates with department heads. 2. Continuously optimize onboarding training programs. 3. Establish an internal whistleblowing hotline to protect employee and stakeholder rights. 4. Implement sexual harassment complaint and handling procedures to prevent workplace harassment. 5. Conduct biannual performance evaluations to facilitate two-way communication between employees and supervisors. 6. Strictly comply with the Labor Standards Act to ensure a lawful and compliant workplace, safeguarding employee rights and fostering a safe and fair work environment.
Management Review Mechanism	1. New hires have one-on-one meetings with HR after two months of employment for two-way communication based on their satisfaction surveys. 2. Biannual performance evaluations are held in June and December to facilitate two-way communication between employees and supervisors. 3. Regular labor-management meetings encourage employees to raise concerns, with employer representatives providing immediate responses and clear commitments for follow-up actions, ensuring employee voices are heard and addressed.

5.1 Employee Overview and Human Resources Policies

2-7	Employees
2-8	Non-employee workers
2-21	Annual Total Compensation Ratio
201-3	Defined Benefit Plan Obligations and Other Retirement Plans
202-1	Ratios of Standard Entry-Level Wage by Gender Compared to Local Minimum Wage
202-2	Proportion of Senior Management Hired from the Local Community
401-1	New hires and departing employees
402-1	Minimum Notice Periods Regarding Operational Changes
405-1	Diversity of Governance Bodies and Employees
405-2	Ratio of Basic Salary and Remuneration of Women to Men
406-1	Incidents of Discrimination and Corrective Actions Taken
408-1	Operations and Suppliers at Significant Risk for Incidents of Child Labor
409-1	Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor
411-1	Incidents of Violations Involving the Rights of Indigenous Peoples

AverMedia upholds a people-oriented corporate culture, recognizing employees as the company's most valuable assets and a key driver of growth. Based on stakeholder engagement and impact assessment, labor-management relations have been identified as a material topic for the company. We are committed to fostering a two-way communication environment and offering competitive compensation to better meet employee needs and attract top talent.

5.1.1 Talent Recruitment and Workforce Composition

Workforce Diversity Overview

AverMedia aligns its talent strategy with its corporate culture and management philosophy. In coordination with senior management interviews, the Company has developed a competency framework comprising core, managerial, and functional competencies specific to AverMedia. To enhance overall workforce quality, job competencies are clearly defined within the Human Resource Information System (HRIS), enabling the establishment of standardized training procedures. These competencies are integrated into training and development programs, performance evaluations, and promotion and selection processes.

AverMedia offers competitive compensation and benefits packages, along with comprehensive training opportunities, to support employee growth. The Company primarily hires local employees to promote mutual development with the communities in which it operates.

As of 2025, AverMedia employs a total of 176 individuals, including 175 permanent employees (non-fixed term) and 1 temporary part-time employee (female massage therapist, fixed term). There has been no significant change compared to the previous year's total number of employees. In compliance with government regulations regarding the employment of persons with disabilities, AverMedia has employed 2 individuals with disabilities in 2025, meeting the required employment quota.

Total Number of Employees				
Region / Type		Female	Male	Total
Taiwan	Employees	66	110	176
	Percentage	38%	62%	100%
	Full-time Employees	65	110	175
	Part-time Employees	1	0	1

Notes :

1. All senior management positions (Section Head and above) are held by local residents (100%).
2. There is 1 part-time employee.
3. Outsourced personnel (e.g., cleaning, security) are excluded from the employee-related statistics. As of 2025, there are 4 outsourced workers in total.
4. The data reflects actual employees on duty as of January 1, 2026, and excludes those who have resigned, are on unpaid leave, or are on leave of absence.

To strengthen harmonious relations with local communities and enhance employee retention and stability, the Company primarily recruits residents from within Taiwan. Senior management is defined as Section Head and above, and currently, 100% of these positions are held by local residents.

Additionally, the Company has one temporary employee—a female between the ages of 50—engaged as an in-house massage therapist. The distribution of employees by job category over the past three years is as follows:

Year			2023		2024		2025	
Category/Gender		Age	Number	Percentage	Number	Percentage	Number	Percentage
Senior Management Personnel	Male	Under 30 years old	0	0	0	0	0	0
		30–50 years old	3	1	2	1	1	1
		50 years old and above	4	2	5	3	6	3
	Female	Under 30 years old	0	0	0	0	0	0
		30–50 years old	0	0	2	1	2	1
		50 years old and above	1	1	1	0	1	1
Total Senior Management Personnel			8	4	10	5	10	6
Other Management Personnel	Male	Under 30 years old	0	0	0	0	0	0
		30–50 years old	20	10	19	9	21	12
		50 years old and above	4	2	6	3	5	3
	Female	Under 30 years old	0	0	0	0	0	0
		30–50 years old	8	4	5	3	4	2
		50 years old and above	1	1	1	1	0	0
Total Other Management Personnel			33	17	31	16	30	17
Non-managerial Personnel	Male	Under 30 years old	13	6.22	10	5.21	7	4
		30–50 years old	75	35.89	68	35.42	60	34
		50 years old and above	16	7.66	12	6.25	10	5
	Female	Under 30	12	5.74	13	6.77	11	6

		years old						
		30–50 years old	40	19.14	40	20.83	40	23
		50 years old and above	8	3.83	8	4.17	8	5
Total Non-Managerial Personnel			168	80.38	168	80.38	136	78
Total Management Personnel (Including Senior Management and Other Management Personnel)			41	19.62	41	19.62	40	23
Total Employee			203	100	192	100	176	100

Note :

1. Manager-level positions and above are classified as Senior Management Personnel.
2. One temporary employee is a female aged 51 years or older, accounting for 12.5% of the total female employees in this age group.

New Hires

As of 2025, a total of 24 new employees joined the company, including 12 females and 12 males. The overall new hire rate was 14 %, lower than in 2024. This decrease was mainly due to adjustments in the company' s recruitment strategy, changes in business demand, and intensified competition in the talent market, which collectively affected the number of new hires.

New Hire Statistics for the Past Three Years												
Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age/Category	Number	New Hire Rate (%)	Number	New Hire Rate (%)	Number	New Hire Rate (%)	Number	New Hire Rate (%)	Number	New Hire Rate (%)	Number	New Hire Rate (%)
Under 30 years old	9	4.43	7	3.45	4	2.09	6	3.14	2	1	4	2
30–50 years old	9	4.43	13	6.40	5	2.62	5	2.62	10	6	8	4
50 years old and above	0	0	0	0	0	0	0	0	0	0	0	0
Total New Hire	38				20				24			
Total Employee	203				191				176			
Total New Hire Rate (%)	18.72				10.47				14			

Notes :

1. The number of new hires does not exclude employees who resigned within the same year.

2. New hire rate by gender and age group = Number of newly hired male (female) employees in the age group during the year / Total number of employees at operational sites at year-end.
3. Overall new hire rate = Total number of new hires during the year / Total number of employees at operational sites at year-end.
4. Consultants and interns are excluded from the calculation.

Former employees

In 2025, AVerMedia's overall employee turnover rate was 22%, representing a 1% increase compared to 2024. This increase can be traced back to 2022, when the Company actively expanded its workforce in response to a surge in business growth driven by the pandemic. However, as the pandemic eased, natural attrition increased. In addition, certain vacancies were not backfilled, and the global demand for tech talent intensified. These factors collectively contributed to the observed turnover trend in 2024.

New Hire Statistics for the Past Three Years												
Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age/Category	Number	Turnover Rate (%)	Number	Turnover Rate (%)	Number	Turnover Rate (%)	Number	Turnover Rate (%)	Number	Turnover Rate (%)	Number	Turnover Rate (%)
Under 30 years old	3	1.48	6	2.96	5	2.62	8	4.19	2	1	4	2
30–50 years old	16	7.88	15	7.39	14	7.33	10	5.24	20	11	9	5
50 years old and above	0	0	1	0.49	3	1.57	0	0	4	2	1	1
Total Turnover	41				40				40			
Total Employee	203				191				176			
Total Turnover Rate (%)	20.20				20.9				22			

Notes :

1. Categories of employees who resign from the company: voluntary resignation (resignation), involuntary resignation (dismissal/dismissal), retirement, others (including death, death, voluntary resignation, etc.).
2. Turnover rate of male (or female) employees in each age group = Number of male (or female) employees in that age group who left the company during the year / Total number of male (or female) employees in that age group at the end of the year.
3. Overall employee turnover rate = Total number of employees who left the company during the year / Total number of employees at operating sites at year-end.
4. Individuals hired as consultants or interns are not included in the calculation.

5.1.2 Employee Compensation

AVerMedia adheres to the philosophy that "employees are the most valuable assets of a company" and aims to "balance the interests of both employees and shareholders." The Company offers a competitive total compensation package to reward employee performance, encourage long-term commitment, and attract and retain top talent.

In 2025, the actual average salary of non-managerial full-time employees was 1.88 times the statutory minimum wage for males, 1.67 times for females, and 1.76 times overall, regardless of gender.

The gender pay gap among non-managerial employees is primarily due to the Company's industry characteristics. As a technology company, approximately 48% of the workforce consists of R&D personnel. However, due to the limited number of female R&D professionals in the market and the education system, the proportion of women in R&D positions remains relatively low—one of the key factors contributing to the pay gap.

Additionally, female employees are more commonly found in front-line support roles such as marketing, sales assistance, and administration. These positions differ from R&D roles in both job nature and prevailing market compensation, which is also reflected in the Company's overall salary structure.

Salary ratios for each position	Number of Employee		Compensation ratio		Salary ratio	
	Female	Male	Female	Male	Female	Male
Managerial Personnel	9	29	1	0.86	1	0.91
Non- Managerial Personnel	59	81	1	0.71	1	0.76

Notes :

1. Female-to-male compensation ratio (annual basis): Calculated as average annual compensation of male employees in the category / average annual compensation of female employees in the same category.
2. Basic salary ratio for men to women (base salary ratio): is "Men in that category base salary / Women in that category base salary."

Total compensation at AVerMedia includes monthly salary, bonuses, and other financial rewards, and is determined based on employees' professional expertise, job responsibilities, performance, and long-term contributions, aligned with the Company' s business objectives.

To maintain the competitiveness of its compensation structure, AVerMedia conducts annual benchmarking against industry salary surveys and macroeconomic indicators. These references are used to assess market pay levels and guide appropriate adjustments to employees' monthly salaries. Incentive programs are developed based on the Company's financial status, operating performance, and future growth prospects, and corresponding implementation plans are established accordingly. The Company provides timely rewards to recognize individual performance and grants employee profit-sharing bonuses in the following fiscal year as a means to encourage sustained contribution. AVerMedia currently adopts the 《Labor Standards Act》 pension scheme for all eligible employees. In accordance with applicable regulations, the Company contributes 6% of each employee's monthly salary to the individual's pension account maintained by the Bureau of Labor Insurance.

The decrease in total payroll expenses in 2025 compared with 2024 was primarily attributable to employee turnover and workforce departures.

Compensation ratio		
Country/ Area	Ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all employees (excluding the highest-paid individual)	Ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase for all employees (excluding the highest-paid individual)
Taiwan	3.18	1.44
Note : 1. The Chairman is not regarded as the individual with the highest annual total compensation unless concurrently serving as President/CEO. 2. The ratio of the annual total compensation of the individual with the highest pay to the median annual total compensation of all other employees is calculated as follows: Annual total compensation of the highest-paid individual / Annual total compensation of the median-paid employee. 3. The ratio of the annual compensation increase is calculated as follows: Percentage increase in annual total compensation of the highest-paid individual / Percentage increase in annual total compensation of the median-paid employee. 4. In 2025, the percentage increase in annual total compensation of the highest-paid individual was -5.2%. 5. The percentage increase in annual total compensation of the median-paid employee from 2024 to 2025 was -3.6%.		

Non-Managerial Employees' Salary Table (Unit: NT\$1,000)			
Item	2024	2025	Change from Previous Year (%)
Number of non-managerial full-time employees	185	139	-25
Total salary of non-managerial full-time employees	169,490	133,424	-21
Average salary of non-managerial full-time employees	916	959	5
Median salary of non-managerial full-time employees	1,380	928	-7
Note 1: Percentage of the difference from the previous year.			
Note 2: Formula: 2024-2025 [(2025-2024)/2024]			

5.1.3 Compliance with Labor Laws

AVerMedia places great importance on regulatory compliance. In 2025, labor inspections found no cases of child labor or forced labor. Occupational safety and health practices comply with both Taiwanese and international regulations, as well as local labor standards, with no occurrences of employment discrimination or human rights violations against local employees or indigenous peoples.

To safeguard employee rights, human rights and labor law training are included in onboarding programs. Occupational safety and health controls are implemented to prevent accidents, and emergency response procedures based on risk assessments are established to strengthen workplace safety and health.

AVerMedia adheres to human rights standards applicable to all its operational locations worldwide, treating all employees, contractors, temporary staff, and interns with dignity and respect regardless of gender, age, race, nationality, religion, marital status, or political affiliation.

The Company implements its human rights policy through structured measures, striving to maintain a healthy and safe working environment. Annual internal audits and third-party verifications under ISO 45001 are conducted to ensure compliance with international safety and health standards.

To ensure labor rights are upheld and meet client requirements, AVerMedia regularly reviews issues including child labor, underage workers, forced labor, sexual harassment, labor-management communication, and freedom of expression. In 2025, the Company, its operational sites, and suppliers received no complaints regarding human rights violations, infringement of freedom of association, collective bargaining rights, or discrimination.

Gender Equality

The Company complies with the 「Labor Standards Act」 and 「Gender Equality in Employment Act」 of the Republic of China (Taiwan), enforcing prohibitions against pregnancy discrimination and promoting gender equality in the workplace.

1. Female employees at AVerMedia headquarters may apply for menstrual leave, prenatal examination leave, maternity leave, miscarriage leave, and breastfeeding (milk expression) breaks based on physiological needs. Additionally, all employees requiring childcare are entitled to unpaid parental

leave. Employees must express their intention to return to work at least one month before the end of their parental leave, with HR proactively assisting in the reemployment process. In 2025, no employees applied for parental leave, and 0 employees returned to work after completing parental leave.

2. To prevent sexual harassment and uphold gender equality and personal dignity in the workplace, the Company has established a Sexual Harassment Review Committee and implemented sexual harassment complaint channels within workplace regulations. During the reporting period, no sexual harassment complaints were reported at any operational site or supplier.

Prohibition of Child Labor

In accordance with regulatory requirements, employees aged 15 to under 18 must receive vocational training to help them acquire work skills, while being prohibited from engaging in heavy or hazardous work. Discipline management is also strengthened to ensure their physical and mental development as well as labor rights.

AVerMedia strictly prohibits the use of child labor. During the recruitment process, actual age verification is conducted to comply with Taiwan's Labor Standards Act, ensuring no employment of persons under 15 years of age. For employees aged 15 to under 18, the Company provides vocational training as required by authorities, prohibits their engagement in heavy or dangerous tasks, and enhances discipline management to safeguard their well-being and labor rights.

Compliance with Local Labor Laws

AVerMedia is committed to prohibiting all forms of human trafficking, coercion, and forced labor. Beyond standard employment contracts, the Company does not use financial or other means to restrict employees' employment relationship, such as withholding deposits or identity documents. Under applicable laws and regulations, employees have the freedom to terminate their employment contracts voluntarily. In 2025, no cases of forced or compulsory labor were reported.

AVerMedia has established labor-management communication mechanisms and regularly convenes labor-management meetings. Prior to implementing significant operational changes that may materially affect employees' rights and interests, the Company conducts labor-management meetings to keep employees informed of the Company's operational status and related developments. For employees whose employment contracts are terminated, the advance notice period is provided in accordance with Article 16 of the Labor Standards Act.

Labor-management meetings are attended by representatives of both management and employees to discuss labor relations issues, employee welfare, regulatory compliance matters, and other topics of mutual concern. In addition, communication channels such as Management Q&A Sessions and the Open Mailbox are maintained to strengthen employee engagement, encourage open dialogue, and promote harmonious labor-management relations.

Labor-Management Meeting

Labor-management meetings are attended by representatives of both management and employees to discuss labor relations issues, employee welfare, regulatory compliance matters, and other topics of mutual concern. In addition, communication channels such as Management Q&A Sessions and the Open Mailbox are maintained to strengthen employee engagement, encourage open dialogue, and promote harmonious labor-management relations.

In accordance with Article 16 of the Labor Standards Act, employees must be provided with advance notice prior to significant operational changes that may result in employment termination. Under Article 16 of the Labor Standards Act, where an employer terminates an employment contract pursuant to Article 11 or the proviso of Article 13, the notice period shall be provided in accordance with the requirements prescribed by law.

1. For employees with more than three months but less than one year of continuous service, at least 10 days' notice is required.
2. For employees with one year or more but less than three years of continuous service, at least 20 days' notice is required.
3. For employees with three years or more of continuous service, at least 30 days' notice is required.

Labor-Management Communication Channels	
Supervisor Meetings	Once a month, during a selected week, a supervisor meeting is held where management-level employees can raise questions regarding company management, operations, strategy, and related topics. These questions are answered on-site by senior executives such as the Chairman and President/CEO.
Employee Complaint and Support Hotline	All employees can directly and promptly provide suggestions or raise concerns by dialing extension 6112 or sending emails to avt.er@avermedia.com .
AVerMedia Open Communication Mailbox	The AVerMedia Open Communication Mailbox is set up within the Company to encourage employees to freely express their opinions. Submissions are made anonymously and collected by the Human Resources department, which consolidates the feedback and forwards it to the relevant units for response. The replies are then uploaded to the HR system for all employees to access and review online.

	
Labor-Management Meetings	Labor-management meetings are held quarterly as a communication bridge between employees and the Company, fostering harmonious and rational dialogue between both parties. No labor disputes occurred in 2025.

5.2 Employee Development and Training

404-1	Average Hours of Training per Employee per Year
404-2	Programs for Upgrading Employee Skills and Transition Assistance Programs
404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews
410-1	Security Personnel Trained in Human Rights Policies or Procedures

The Company integrates new employee onboarding, individual continuing education, and self-initiated learning to improve behavioral patterns and enhance technical skills, thereby raising overall employee quality. An annual training plan is formulated to support lifelong learning, helping employees develop professional expertise and job-related competencies. Utilizing learning platforms and software, various types and formats of training courses are provided.

• New Employee Orientation • Functional and Professional Training • Management Training by Position Level	• Functional Competencies • Core Competencies • Managerial Competencies
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Employee Training Outcomes

AVerMedia places great emphasis on on-the-job training, aiming for employees' career development to grow alongside the Company. In 2025, the E-training system supported lifelong learning by enhancing employees' professional skills and essential job competencies. Through the new learning platform, employees have access to a wide variety of rich and diverse continuing education courses. During the 2025 reporting period, the total training hours for regular employees reached 2,607 hours, averaging 15 hours per employee.

Training Statistics Table									
Item/Category		Management		Non- Management		Direct Staff		Indirect Staff	
Unit / Gender		Male	Female	Male	Female	Male	Female	Male	Female
Total Employees	Persons	33	7	77	58	0	0	110	65
Total Training Hours	Hours	1,452	288	457	410	0	0	1,909	698
Average	Hours	44	41	6	7	-	-	50	48

Training Hours	/per Person								
Training Expenses	NT\$	43,188	12,275	108,054	25,041	0	0	151,242	37,316

Notes:

1. The sum of total management employees and total non-management employees equals the total number of employees at the operational site.
2. The sum of total direct staff and total indirect staff equals the total number of employees at the operational site.
3. One temporary employee is excluded from the annual training hours calculation.

Talent Incentive Program

AVerMedia places great importance on talent, viewing innovation and R&D as the core drivers of company growth. To foster R&D motivation, the Company has implemented a performance-based incentive program that encourages employees to actively submit patent proposals. Balancing the quantity and quality of patent applications, AVerMedia has established a proposal review and rating mechanism, along with regular internal audits and assessments to ensure the effectiveness and continuous improvement of its intellectual property management system. These measures help strengthen the Company's R&D capabilities and enhance its competitive edge.

Performance Management and Development

AVerMedia conducts regular performance evaluations for all full-time employees annually, which serve as the basis for salary adjustments, promotions, bonus distributions, and training program planning. The performance appraisal comprises assessments of individual performance goals and evaluations of core competencies specific to each job category.

In 2025, 100% of the male full-time employees and 100% of the female full-time employees received performance evaluations. Employees under probation undergo biweekly evaluations, and upon completing the probationary period, performance appraisals are conducted semi-annually. During the reporting period, one temporary employee was included; however, the Company has not yet conducted a performance evaluation for this individual.

5.3 Employee Well-being and Engagement

401-2	Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees
401-3	Parental Leave
403-1	Occupational Health and Safety Management System
403-2	Hazard Identification, Risk Assessment, and Incident Investigation
403-3	Occupational Health Services
403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety
403-5	Worker Training on Occupational Health and Safety
403-6	Promotion of Worker Health
403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships
403-8	Workers Covered by an Occupational Health and Safety Management System
403-9	Work-Related Injuries
403-10	Work-Related Ill Health
407-1	Operations and suppliers in which the right to freedom of association and group negotiation may be at risk

5.3.1 Comprehensive Employee Benefits

Achieving work-life balance is an issue that concerns both employees and the company. Enterprises must consider how to foster a comfortable working environment and maintain open communication channels, thereby creating a friendly workplace where employees can relax both physically and mentally. This, in turn, helps strengthen team cohesion and a sense of belonging among employees.

Generous Bonus System	Bonuses are distributed based on the Company' s operating performance and individual achievements—profits are shared among employees! • Profit-sharing bonus • Year-end bonus • Moon Festival and Dragon Boat Festival bonuses • Birthday bonus • Employee referral bonus • Marriage, funeral, and childbirth subsidies
In-service continuing education courses	• Language training • Professional training • In-service continuing education courses • External internships
Insurance	• Enrollment in labor insurance and national health insurance in accordance with government regulations • Group insurance for employees (including life insurance, accident insurance, accident medical insurance, hospitalization insurance, cancer insurance, etc.), fully paid by the Company to safeguard the well-being of employees and their families
Robust Promotion System	A comprehensive and proactive management system, humane management, and a sound promotion system ensure unrestricted career development! • Objective performance appraisal system • Comprehensive training (in-service continuing education grants provided) • Clear and accessible promotion paths (project/technical roles and managerial positions) • Internal transfer mechanism (employees are eligible to apply for transfer to other departments after serving in their current unit for two years) • management that exceeds the Labor Standards Act (new employee leave, birthday leave)
Quality Working Environment	A positive and stress-relieving work environment, combined with a vibrant and creativity-inspiring workspace, enables employees to achieve a healthy balance between work and life. • Onsite leisure and fitness facilities, including a gym, table tennis equipment, and basketball arcade games • Sauna facilities with dry sauna, steam room, private changing rooms, and shower amenities • Employee cafeteria with a wide selection of vending machines, coffee machines, and

	microwaves. • Complimentary coffee and tea. • Afternoon tea subsidy for departments (monthly) • Rooftop garden for relaxation and leisure • Stress Relief Room— a designated space for employees to decompress and release work-related pressure
Employee Care	Attentive employee care and support, caring for employees' physical and mental health! • Annual health check-ups • Employee trips • On-site massage services for stress relief • Free motorcycle parking • Complimentary movie screenings • Diverse employee clubs • Regular sports events • Dinner allowance for late working hours
Others	• Occasional festive events (e.g., Christmas parties, Talent Show) • Partnered stores offering employee discounts • Department team-building dinners

Unpaid Parental Leave

In addition to statutory leave and retirement benefits governed by local labor laws, employees requiring extended periods of absence—such as for parental leave or military service—may apply for leave without pay and return to work upon the expiration of the leave.

In compliance with the Act of Gender Equality in Employment and the " Regulations for Implementing Unpaid Parental Leave for Raising Children " announced by the competent authority, AVerMedia has stipulated relevant policies in the Employee Handbook. In 2025, no employees applied for unpaid parental leave (0 female employees and 0 male employees). The company's application procedures for unpaid parental leave are formulated in accordance with applicable government regulations.

Year	2023			2024			2025		
Gender/Taotal	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Eligible Applicants for Parental Leave (A)	8	4	12	12	2	14	0	0	0
Number of Actual Applicants for Parental Leave in Reporting Year (B)	2	2	4	0	0	0	0	0	0
Number of Employees Expected to Return from Parental Leave in Reporting Year (C)	0	1	1	2	1	3	0	0	0
Number of Employees Returning from Parental Leave in Reporting Year (D)	0	1	1	2	1	3	0	0	0
Number of Employees Returning from Parental Leave in Previous Year (E)	1	0	1	0	1	1	0	1	0
Number of Employees Returning from Parental Leave and Continued Employment for One Year (F)	0	0	0	0	1	1	0	1	0
Return-to-Work Rate After Parental Leave (%) (D/C)	-	100	100	100	100	100	-	-	-
Parental Leave Retention Rate (%) (F/E)	-	-	-	-	100	100	-	-	-

Calculation Method :

1. Number of Employees Expected to Return to Work = Number of employees on parental leave who are scheduled to return to work during the reporting year.

2. Number of Employees Retained in 2025 = Number of employees who actually returned from parental leave in 2024 and remained employed as of December 31, 2025.

3. Parental Leave Return-to-Work Rate (%)

= Number of employees who actually returned to work from parental leave during the reporting year ÷ Number of employees expected to return from parental leave during the reporting year (D/C).

4. Parental Leave Retention Rate (%)

= Number of employees who returned from parental leave in the previous year and remained employed for at least one year ÷ Number of employees who actually returned from parental leave in the previous year (F/E).

5.3.2 Occupational Health and Safety Management System

AVerMedia has successfully obtained certification for the international Occupational Health and Safety Management System ISO 45001. To effectively implement the occupational health and safety management system, the company follows the PDCA (Plan-Do-Check-Act) cycle.

The system scope covers multimedia equipment design and manufacturing activities at AVerMedia' s headquarters. The objective is to prevent occupational injuries and illnesses, providing a stable, safe, and healthy working environment for employees and other workers whose work or workplace is controlled by the company.



- **Occupational Injury Prevention :**
AVerMedia has established workplace emergency response standard operating procedures and implements autonomous equipment inspections. Employee safety, health, and fire prevention training are reinforced to prevent occupational accidents.
- **Drinking Water Quality Testing :**
To ensure the work environment meets safety and health standards, AVerMedia regularly conducts drinking water quality tests in employee work areas.
- **Carbon Dioxide Concentration Measurement :**
Every six months, a professional testing company is commissioned to measure carbon dioxide concentration in the central air-conditioning building to ensure air quality, safeguard employee health, and prevent occupational diseases.

Beyond occupational safety, AVerMedia is deeply committed to employee health. The company promotes the AVerMedia Labor Health Management Program by offering employee health check-ups annually, exceeding requirements of the Labor Standards Act. Additionally, activities such as running events, implementation of a smoke-free workplace policy, regular environmental monitoring, employee health checks and management, provision of lactation rooms for female employees, and fitness and recreational facilities are provided.

In addition to strengthening employees' safety and health awareness through training, the company manages occupational health and safety through documents such as the Safety, Health, and Environmental Management Manual, Occupational Health, Safety and Environmental Management Procedures, and Environmental Safety and Health Committee Operating Procedures. The Occupational Safety, Health and Environmental Committee is established with clearly defined roles and responsibilities for management representatives and members according to the Environmental and Safety Communication Procedures. Employee representatives participate in the development and review of safety and health policies and related procedures.

The Occupational Health and Safety Management System applies to all 180 employees (100%) within the company's workplace scope, as well as 4 contract workers (100%).

Occupational Safety and Health Committee

To ensure occupational safety and health for all employees and to provide a safe and healthy working environment, AVerMedia Technologies, Inc. has established an Occupational Safety and Health Committee in accordance with the Occupational Safety and Health Act and its Enforcement Rules. The Committee is responsible for jointly reviewing, coordinating, and planning occupational safety and health policies, implementing safety and health education and training programs, and overseeing related occupational safety and health management matters.

The Committee is composed of five employee representatives and four employer representatives, with meetings chaired by the Head of the Safety and Health Management Department. For non-employee personnel, the Safety and Health Management Department, which oversees contractor management, serves as the liaison for communication and coordination.

The Committee is tasked with reviewing and making decisions on the implementation of occupational safety and health measures across the company's operational sites, as well as responding to relevant communication and complaints. In addition to decision-making management representatives, the Committee also includes employee seats, serving as a primary channel for workers to participate in the occupational health and safety management system. Regular meetings are held on a quarterly basis, and employees may raise occupational safety concerns or suggestions through their departmental representatives or communicate directly with senior management via the Committee.

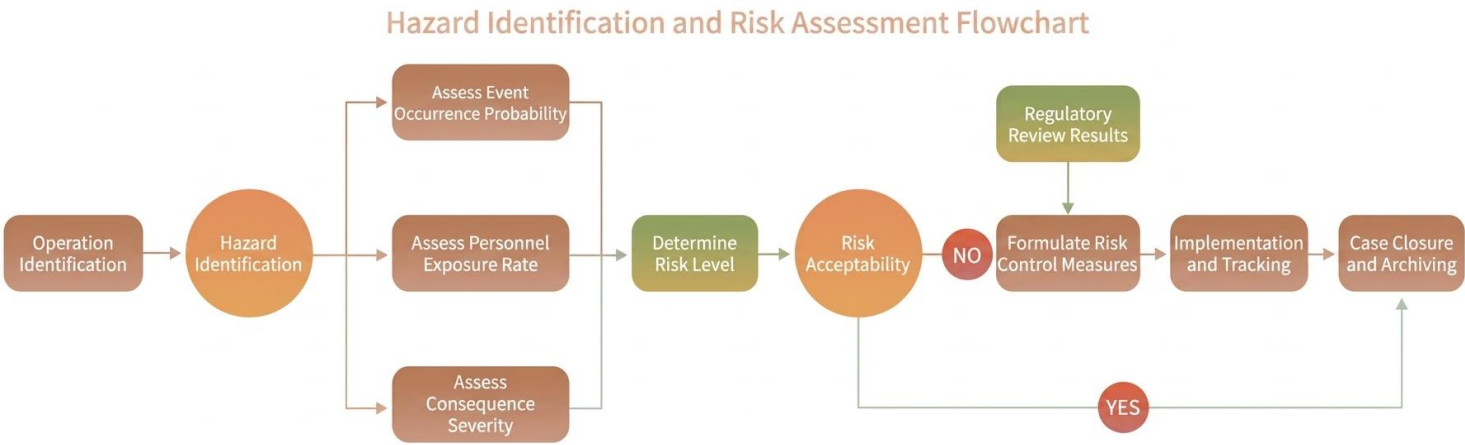
Responsibilities of the Occupational Safety and Health Committee :

1. Compile and promote applicable laws and regulations related to environmental protection and occupational safety and health within the Company.
2. Develop, revise, and implement safety and health education and training programs, including fire safety and major disaster preparedness.
3. Plan and implement employee health examination programs.
4. Supervise self-inspections conducted by each department and audit activities related to occupational safety and health.
5. Oversee the safety of drinking water in the workplace.
6. Provide relevant safety and health management information and recommendations.
7. Plan and supervise the investigation and handling of occupational accidents, and manage the compilation of occupational injury statistics.
8. Develop management plans for workplace environmental monitoring and implement appropriate countermeasures based on monitoring results.
9. Undertake other planning and implementation tasks related to occupational safety and health as designated by the Committee.

Hazard Identification and Risk Assessment

The Company conducts hazard identification and risk assessment procedures to manage workplace safety. Internally selected qualified personnel are assigned to identify potential hazards, which are then quantitatively assessed and categorized into risk levels. The Safety and Health Management Department reviews and determines the risk ratings. For tasks identified with potential risks, control measures and improvement targets are established accordingly.

These are incorporated into management records and tracked on a regular basis to continuously eliminate occupational hazards in the workplace.



The Company implements its occupational health and safety management system in accordance with ISO 45001, adopting the PDCA (Plan-Do-Check-Act) framework to continuously improve safety performance. Through the iterative cycle, the Company aims to achieve its long-term goal of sustainable development.

In compliance with Article 38 of the Occupational Safety and Health Act, which applies to designated enterprises as announced by the central competent authority, the Company fulfills its legal obligation to document and report occupational accidents and statistical data on a monthly basis to the labor inspection agency, and makes such information publicly available at the workplace.

According to statistics compiled by the Safety and Health Management Department, there were zero cases of disabling injuries, and no fatalities in 2025.

Incident Reporting and Prevention (Accident Investigation)

AVerMedia has established the Accident Reporting and Investigation Management Procedure to manage the reporting, investigation, and follow-up of any occupational safety incidents involving employees or contractors. Upon the occurrence of an incident, the Company assesses the extent of the damage and determines whether the case qualifies as a work-related injury. Once the accident investigation report is completed, it must be submitted for approval, followed by the implementation of corrective actions. The Safety and Health Management Department is responsible for supervising and tracking the improvement measures to minimize losses and prevent the recurrence of similar incidents. Incident reporting is conducted in accordance with the Accident Reporting and Investigation Management Procedure.

In the event of any emergency during work operations, employees are entitled to exercise their judgment based on the level of danger present. They may suspend operations or take necessary protective actions and evacuate the work area if needed, without being subject to any disciplinary action.

During any operation, if any emergency occurs, employees must decide whether to stop work or take necessary protective measures based on the level of danger on site, then leave their posts to evacuate, and will not face any adverse penalties.

Occupational Health and Safety Training

In compliance with the Regulations on Occupational Safety and Health Education and Training and other relevant regulations, AVerMedia provides occupational health and safety training to all newly hired employees upon onboarding. The Company also conducts regular training programs covering topics such as fire safety drills, first-aid responder training, and emergency response drills. Fire safety is a key focus area, and fire drills are conducted periodically to enhance employees' awareness and preparedness. All training sessions are held during working hours, and employees are not subject to any penalties—such as wage deductions or leave deductions—for participating in these programs.

For workers who are not classified as Company employees (e.g., contractors or other personnel), the Company delivers pre-entry hazard communication and safety training, conducts job safety analysis and provides safety reminders. In addition, ongoing safety supervision and awareness reinforcement is carried out during their operations, with the aim of fostering a strong safety culture among all workplace participants. In 2025, a total of seven occupational safety and health training sessions were held, both internal and external, with 85 attendees in total.

Occupational Health and Safety Training Overview

Training Program	Number of Participants	Expenses (NTD)
Fire and Emergency Response Training	24	0
On-the-Job Training for Occupational Safety and Health Staff	1	0
On-the-Job Training for Level-A Occupational Safety and Health Supervisors	1	0
On-the-Job Training for First-Aid Personnel	2	10,000
Occupational Safety and Health Orientation for New Employees	14	0
AED & CPR Emergency First-Aid Training	32	0
Emergency response team drill	11	0

Notes :

1. The number of participants includes both employees and non-employees whose work and/or workplace are under the control of the organization.
2. Non-employees whose work and/or workplace is controlled by the organization, such as security guards, cleaning staff, and contractor personnel, and other outsourced personnel.
3. The training programs listed above include general occupational safety and health training, as well as training tailored to specific occupational hazards or dangerous conditions.
4. Training for non-employees is conducted by their respective contractors.



AED Training Program

Prevention of Occupational Diseases and Injuries

AVerMedia has established an occupational health and safety management system in accordance with ISO 45001 to actively foster a safe and healthy working environment. In addition to formulating occupational health and safety management policies and promoting related initiatives, the Company regularly reviews the system's operational effectiveness to prevent occupational diseases and injuries and to proactively promote employees' physical and mental well-being.

In the past three years, no cases of occupational diseases or occupational injuries have been reported among both employees and non-employee workers at AVerMedia.

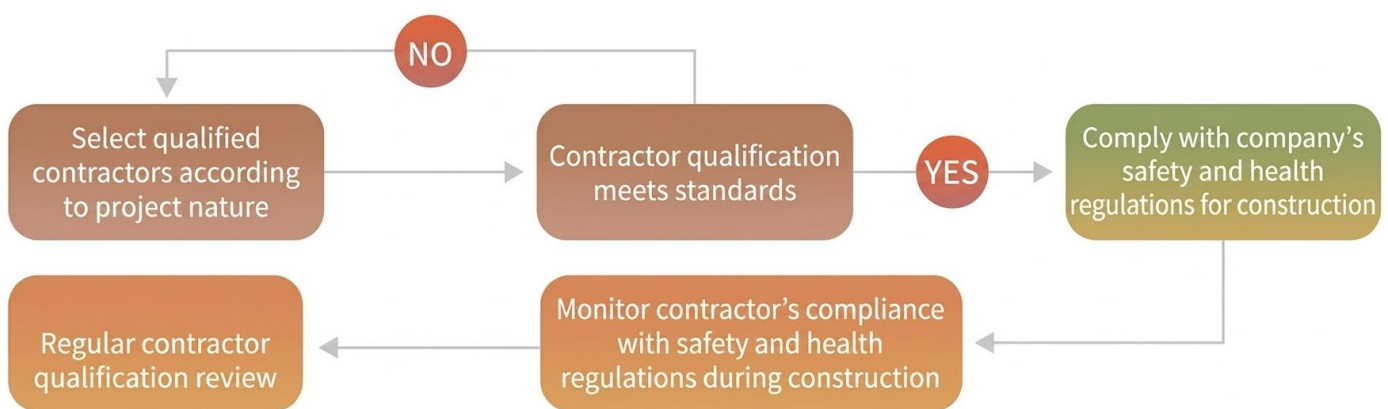
Occupational Injury Statistics for Employees and Non-Employee Workers for the Past Three Years				
Category	Item	2023	2024	2025
Total Working Hours for Employee	Female	158,568	147,032	238,584
	Male	252,856	250,040	138,528
	Total	411,424	397,072	377,112
Total Working Hours for Non-Employee Workers	Female	3,968	4,000	3,952
	Male	3,968	4,000	3,952
	Total	7,936	8,000	7,904
Note: The data in this table represent the total monthly occupational injury reporting hours aggregated for each year.				

Our Company places great importance on employee health and safety and is committed to protecting employees from occupational diseases. We regularly conduct training on occupational disease prevention to ensure a safe and hygienic working environment. Necessary personal protective equipment (PPE) is provided, and periodic health examinations are carried out to detect early signs of occupational diseases in a timely manner, thereby safeguarding employees' health and safety.

The Company will continue to dedicate efforts to protecting employees from occupational disease risks and jointly create a healthy and safe workplace environment.

Contractor Management Policy

In addition to Company employees, AVerMedia places great importance on the occupational safety of contractor personnel. The Company has established a Contractor Management Policy aimed at clearly defining the rights and responsibilities of contractors regarding occupational safety, health, and environmental protection. This policy serves as the basis for managing contractors to ensure the safety and health of both Company staff and contractor workers across all work areas, while encouraging the engagement of high-quality contractors.



Contractor Responsibilities :

- When a contractor subcontracts all or part of their contracted work to another subcontractor, the original contractor must inform the subcontractor to comply with all provisions of this policy.
- Upon accepting any tasks from the Company, the contractor shall assume the responsibilities of the employer as stipulated under the Occupational Safety and Health Act for the portion of work contracted. The same applies to any subcontractors.
- Contractors must implement hazard prevention plans in accordance with the Occupational Safety and Health Act. For all potential hazards or accidents, contractors shall proactively take necessary protective measures and provide their personnel with appropriate safety facilities and equipment to ensure work safety. Contractors are

required to formulate emergency response plans and strictly enforce safety operation regulations among their employees. Any losses, injuries, or legal liabilities arising from insufficient preventive measures or personnel errors shall be fully borne by the contractor. Should damage occur to Company property or third parties, the contractor shall be liable for compensation.

- Contractors shall provide occupational safety and health education and training to their personnel based on the Occupational Safety and Health Act, the Regulations on Occupational Safety and Health Education and Training, and the training requirements (content and hours) stipulated by local competent authorities at the construction site. Such training records must be submitted for review prior to commencing work at the Company' s premises. For personnel hired by contractors who do not have a fixed employer, the contractor shall ensure their safety and health training is implemented in accordance with the Occupational Safety and Health Act.
- Contractors must attend project briefings or hazard communication sessions before starting work.
- During construction, contractors must fully comply with relevant environmental protection laws and regulations.
- Contractor quotations must include all costs related to occupational safety, health, and environmental protection. After procurement is finalized, contractors may not request additional funds from the Company or halt work citing safety, health, or environmental management reasons. Once the procurement process is completed, Contractor may not request increased funding or to suspend construction on its own under the pretext of implementing safety, health, and environmental management measures.

Employee Health Checkups and Wellbeing Management

AVerMedia is committed to fostering a healthy workplace and supporting the holistic wellbeing of its employees—physically, mentally, and emotionally. The Company maintains an on-site medical clinic staffed by a full-time nurse and contracted specialist physicians to provide comprehensive healthcare services.

AVerMedia offers a variety of recreational facilities including a gym, sauna, stress relief room, basketball arcade game, and a rooftop garden. Massage services are also available to employees. In addition, the Company regularly organizes health promotion activities to encourage employees to stay active and maintain their optimal health.

Items	Event details
Fitness and Sports Promotion	- AVerMedia encourages employees to maintain an active lifestyle as part of a healthy work-life balance. The Company organizes regular sports activities such as jogging and hiking, and also hosts corporate running events to relieve stress and build team spirit, creating a happy and healthy workplace. - Organize employee road runs.
Health Education & Wellness Awareness Program	The on-site medical office distributes health information through bulletin boards and internal email updates. Topics are aligned with seasonal and current health issues, including disease prevention, nutrition, and physical fitness. The Company collects and compiles domestic and international medical and healthcare information to develop health and Wellness Column. Health and wellness information is regularly shared through weekly internal email communications from the Company clinic and displayed on digital bulletin boards to promote employees' physical, mental, and emotional well-being.
Weight Management Activity	To help employees reduce the risks of obesity and metabolic syndrome and obesity, the Company organized a health promotion and weight management program in 2025 under the theme 「Fat-Burning Activation Program」. The initiative included two supporting activities: the 「Step Forward Challenge」 (a walking challenge) and the 「Real-Person Strength Training Challenge」 (an exercise course challenge). Participants who achieved outstanding results were rewarded with additional leave hours and charitable donation incentives. Employees who met the requirements of the supporting activities were also eligible to redeem massage vouchers and fitness equipment. In 2025, the program attracted 51 participants (29 % participation rate), with a total weight loss of 817.20 kg, 332.19 kg body fat reduction.

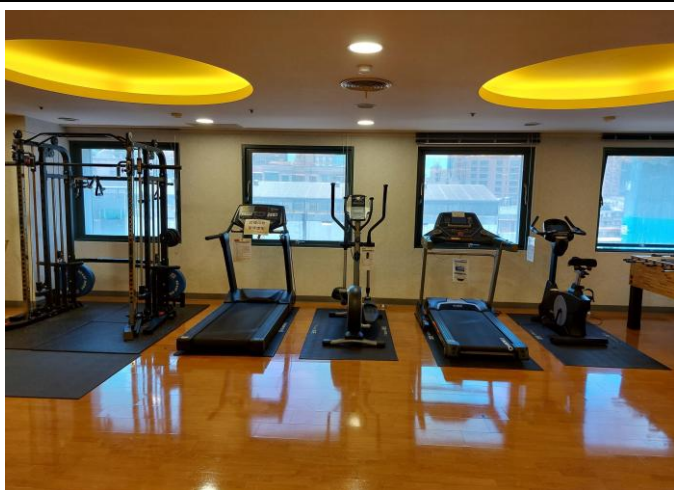
Stress Management Seminars	• 【Stress Transformation Technique】 Through professional knowledge and practical strategies, this seminar helped employees manage stress and improve sleep quality. A total of 112 employees participated, representing a 62% participation rate, with satisfaction score of 4.5. • 【Say goodbye to internal friction and emotional decluttering】 This seminar helped employees recognize and regulate their emotions, learn effective stress-relief techniques, and reduce negative thought patterns, thereby enhancing psychological resilience and self-care capabilities. A total of 125 employees participated, representing a 65% participation rate, with satisfaction score of 4.6. To facilitate learn repeatedly, all seminar materials have been uploaded to the Company's online learning platform, allowing employees to review course content whenever needed and apply the knowledge in their daily lives.
Health Seminars	• 【Protect Your Blood Vessels: Stay Away from the Three Highs】 To increase employee awareness of cardiovascular health, the Company organized the health seminar "Protect Your Blood Vessels: Stay Away from the Three Highs." Through professional health education sessions, employees learned about the impacts of high blood pressure, high blood sugar, and high cholesterol on vascular health, as well as appropriate dietary habits and lifestyle management practices to reduce the risk of cardiovascular disease. A total of 134 employees participated, representing a 69% participation rate, with satisfaction score of 4.7.
Sports and Fitness Seminars	• 【Sports Injuries and First Aid】 As part of its commitment to employee health and exercise safety, the Company organized a seminar on "Sports Injuries and First Aid" in 2025. The program focused on injury risks commonly encountered during sports activities and appropriate response measures. The seminar covered the identification of common sports injuries, emergency first-aid procedures, and proper recovery and rehabilitation practices. It helped employees develop greater awareness of potential risks and strengthened their ability to protect themselves while maintaining active lifestyles. Through this seminar, employees significantly improved their understanding of sports injury prevention and emergency response procedures, contributing to a lower risk of sports-related accidents and supporting the Company's objectives of promoting healthy lifestyles and maintaining a safe workplace.
Stress Relief Massage Services	AVerMedia invites licensed visually-impaired massage therapists to provide on-site massage sessions twice a week, helping employees relieve stress and enhance overall wellbeing.
Smoke-Free Workplace	To promote a healthier work environment and respect for human rights, AVerMedia has implemented a comprehensive smoke-free policy. Designated outdoor smoking areas are established, while indoor spaces are strictly smoke-free. Anti-smoking signage and awareness posters are also prominently displayed.

Employee Clubs	To promote physical and mental well-being, the Company encourages employees to participate in club activities. Currently, five employee clubs operate actively and receive financial support through the Employee Welfare Committee: • Pilates Club • AVerMedia Hiking Club • Rock Climbing Club • ESG Volunteer Club • Yoga Club
Others	• Medical Office (Full-time nurses and contracted specialists to care for staff health) • Gym • Sauna • Leisure facilities such as a Stress Relief Room, basketball shooting machine, and sky garden

Massage Room



Gym



Employee Health Examinations

AVerMedia places great emphasis on the health and well-being of its employees. Upon onboarding, new employees receive a comprehensive health examination along with individual health education services. In collaboration with qualified medical institutions, the company arranges annual complimentary health checkups for all employees, with screening frequency and items exceeding legal requirements. In alignment with national health policies, the program also includes (screenings for four major cancers: breast, cervical, colorectal, and oral cancer.)

Based on examination results, the company provides individual post-checkup consultations with contracted physicians. High-risk individuals are identified for regular follow-ups and, if necessary, referred to external medical institutions for further diagnosis and treatment. A structured health management mechanism is in place, including five on-site occupational physician consultations per year, ensuring proactive health protection and comprehensive care for all employees. In 2025, a total of 166 employees received annual health examinations, achieving a participation rate of 98.8%. No special health examinations were conducted, as the company's operations do not involve any designated hazardous or high-risk work as defined by occupational safety and health regulations.

Employee Health Examination Participation and Cost Summary	
Health Checkup Items	Employees undergo an annual health examination. New hires become eligible for the health checkup after completing six months of employment. The frequency and scope of the examinations exceed the minimum requirements stipulated by applicable regulations. The screening items include general physical examination, vision and intraocular pressure tests, hearing assessment, physical function evaluation, cardiac, liver, kidney, and thyroid function tests, gout and gastric ulcer screening, bone density measurement, cancer screenings, ultrasound examinations, and other relevant assessments.
Number of Employees Participating	159
Expenses (NTD\$1000)	300.1
Notes : Number of eligible employees for health screening: 168 Number of employees who underwent screening: 166 (participation rate: 98.8%) Number of employees who did not participate: 2	



AVerMedia Health Checkup

Employee Healthcare and Consultation Services

AVerMedia places great importance on employees' physical and mental well-being. The company has established an on-site medical room and partnered with contracted occupational health nurses for on-site care. We also collaborate with Far Eastern Memorial Hospital to provide regular on-site consultation services. Employees can receive a range of health services, including emergency treatment, wound care, illness monitoring, health consultations, return-to-work evaluations, and medical referrals.

The Company has implemented programs for ergonomic hazard prevention, prevention of diseases caused by abnormal workloads, maternal health protection in the workplace, and occupational injury and disease prevention. These programs provide necessary preventive and corrective measures to minimize employees' exposure to workplace hazards and reduce the risk of occupational illnesses.

□ On-Site Publicly funded Influenza Vaccination Program

The Company organized community influenza and COVID-19 vaccination programs, encouraging employees and their family members to receive vaccinations to enhance collective immunity. The programs were also open to local community residents, enabling the Company to contribute to public health well-being.

□ Emergency Response Measures

AVerMedia has established emergency response procedures to define disaster categories and corresponding protocols to minimize harm. Emergency drills are held every six months, and additional health and safety communications are shared via the medical room. Hands-on training sessions are regularly conducted to strengthen employee first-aid capabilities. AED equipment have been installed throughout the workplace, and employees receive regular training to strengthen emergency response capabilities. These efforts help ensure timely intervention during emergencies and safeguard human life and safety.

□ Occupational Health Protection

In line with occupational safety regulations, the company implements four major health protection programs:

1. Ergonomic Hazard Prevention Program
2. Abnormal Workload-Induced Disease Prevention Plan
3. Maternal Health Protection in the Workplace
4. Prevention of Workplace Violence

These are managed by the safety and health management team, medical professionals, and department supervisors. For high-risk and maternal employees, hazard identification and risk assessments are conducted to ensure a safe and healthy work environment, aiming to reduce workplace risks and prevent occupational accidents.

Through a Red-Yellow-Green Health Classification System, the Company analyzes departmental health trends and identifies high-risk employee groups. Tailored health improvement programs, health management recommendations, and follow-up services are provided to ensure that employees with elevated health risks receive appropriate support and care.

□ **Establishment of a "Self-Managed Health Performance" Program**

The Company has incorporated physical and mental health, exercise promotion, and healthy dietary habits into its corporate policies as key focus areas for workplace wellness. Through a comprehensive health promotion framework and a variety of health-related programs and resources, the Company seeks to enhance employees' health awareness, improve their physical and mental well-being.

□ **Group Health Insurance**

All employees are covered by a comprehensive group insurance plan, which includes life insurance, accident insurance, accident medical coverage, hospitalization insurance, and cancer treatment insurance. All premiums are fully paid by the company.

□ **Breastfeeding Support**

AVerMedia actively promotes breastfeeding by providing health education through the medical room. A comfortable and private lactation room is available on-site, offering a secure space for female employees, supporting work-life balance and maternal care.



VI. Giving back to society

6.1 Volunteer services and care for the disadvantaged

203-1	Infrastructure Investments and the development and impact of support services
203-2	Significant Indirect Economic Impacts
413-1	Operational activities are carried out through local community consensus, impact assessments, and development plans
413-2	Operations with Significant Actual or Potential Negative Impacts on Local Communities

AVerMedia Technology actively participates in community volunteer services and promotes public welfare activities such as care for the disadvantaged. The company has not had any actual or potential negative impacts on local communities during its operations.

The list of related social participation activities for 2025 is as follows :

【 Creating Warmth Together with the Community : Senior Community Dining Program 】 	AVerMedia participated in the 「Senior Community Dining Program」 organized regularly by the Li Chief of Lianhe Li, Zhonghe District. During the event, the Company provided gifts and coffee, allowing senior residents to enjoy a warm and welcoming gathering. The program brought community elders together to share meals, engage in conversations, and strengthen social connections and neighborhood bonds. The event not only enhanced interaction among community members but also provided Company representatives with meaningful opportunities to engage with senior citizens, demonstrating AVerMedia's ongoing commitment to social care and community engagement.
【 Launch of the Sustainable Water Refill Station : Promoting an Eco-Friendly and Plastic-Reduction Lifestyle 】	In support of Taiwan's Green Lifestyle Initiative, AVerMedia actively promotes environmental sustainability under the philosophy of "Protecting the Planet by Reducing Bottled Water Consumption." The Company established a Sustainable Water Refill Station to encourage employees and the public to adopt more sustainable daily habits. AVerMedia also joined the Water Refill Map App



initiative, a collaborative effort involving government agencies and social innovation organizations. Through this platform, passersby can conveniently access drinking water and refill reusable bottles, reducing reliance on bottled water and minimizing waste from single-use plastic containers.

By encouraging the use of reusable water bottles, AVerMedia seeks to transform everyday hydration habits into practical actions supporting the circular economy. The initiative aligns with the 3R principles of (Reduce, Reuse, and Recycle), helping to reduce waste generation at the source and promote the transition from a linear economy to a circular economy.

【 Ghost Festival Blessings Event and Community Care: Sharing Peace Rice with Those in Need 】



The Ghost Festival Blessing Event is traditionally a time for gratitude and blessings. In keeping with its commitment to social responsibility and community engagement, AVerMedia organized the charitable event "Ghost Festival Blessings: Sharing Peace and Care." Combining traditional blessing ceremonies with modern corporate social responsibility practices, the Company offered "Peace Rice" as part of its prayers for smooth business operations and the health and well-being of employees.

A total of 100 bags of Peace Rice, symbolizing abundant harvests and blessings of peace and prosperity, were prepared for the ceremonial offering. Following the event, all 100 bags were donated to 50 disadvantaged and low-income households in Lianhe Li, Zhonghe District.

Through this initiative, AVerMedia hopes to extend its blessings beyond the workplace and into the broader community, embodying the principle of sharing goodwill and transforming traditional blessings into meaningful acts of social care, warmth, and kindness.

Organized Earth Cleanup and Community Service Day activities

Since 2002, AVerMedia Technologies has been participating in the 「Clean Up the World campaign」,



mobilizing all employees to clean up community environments.

On October 18, 2025, the Company organized a cleanup activity at Guangfu Riverside Park in Banqiao, where employees and their family members devoted half a day to environmental cleaning, contributing to the planet together. A total of 102 employees, along with numerous family members and children, joined this meaningful volunteer event.

In 2025, 93% of employees achieved the target of three volunteer service hours per person per year, with an aggregate of 1,030 volunteer service hours for the year.

Christmas Gift Boxes for Children from Disadvantaged Families



For the 12th consecutive year, the Public Relations Office organized an internal fundraising campaign, through which employees purchased various stationery items and toys, packaged them into gift boxes, and delivered them to after-school tutoring programs for children from disadvantaged families. Some gifts were even personally handed to the children by AVerMedia employees.

In 2025, the initiative was supported by generous employee donations and hands-on gift wrapping. A total of 31 employees participated, raising NT\$36,369 and preparing 300 gift boxes, hoping to bring warmth and love to children from disadvantaged families during the cold season.

LET' S RUN Studio Classroom 1919 Charity Marathon



AVerMedia actively supports the Chinese Christian Relief Association' s "After-School Tutoring Program for Children from Disadvantaged Families" and the "Emergency Relief Program for Families in Crisis." Each year, the Company contributes by sponsoring AVerMedia products as raffle prizes for fundraising events and mobilizing corporate volunteers to assist with the "1919 Charity Marathon" and "1919 Round-Island Cycling," both of which aim to raise funds for public welfare initiatives in collaboration with the organizer.

This year, AVerMedia not only sponsored 400 sets of

	conference headsets and microphones and 400 sets of USB+HDMI cables as raffles for the event, making the event even more complete.
Blood Donation Campaign 	Every year, AVerMedia collaborates with the local councilor's service office to host joint blood donation drives. In 2025, we will hold events in January, April, July, and October, and all company staff will use their free time to attend and support. In 2025, the four sessions will have a total of 64 participants. In 2025, two events were held on April 13 and July 4, with employees volunteering their free time to participate and support the initiative.

VII. Appendix

Appendix 1: GRI Sustainability Reporting Standards (GRI Standards) Content Index

Statement of Use	AVerMedia Technologies, Inc. has reported the information cited in this GRI Content Index for the period from January 1, 2025, to December 31, 2025, with reference to the GRI Standards.
GRI 1 Used	GRI 1 : Foundation 2021
Applicable GRI Sector Standard(s)	N/A

Topic 1. Organizational profile and reporting practices			
GRI Standard	Number	Description	Corresponding Section
GRI 2: General Disclosures 2021	2-1	Organizational details	2.1 Company Overview
	2-2	Entities included in the organization's sustainability reporting	About This Report
	2-3	Reporting period, frequency and contact point	About This Report
	2-4	Restatements of information	About This Report
	2-5	External assurance	About This Report
Topic 2. Activities and workers			
GRI Standard	Number	Description	Corresponding Section
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	2.1 Company Overview
	2-7	Employee	5.1 Employee Overview and Human Resources Policies
	2-8	Workers who are not employees	5.1 Employee Overview and Human Resources Policies
Topic 3. Governance			
GRI Standard	Number	Description	Corresponding Section
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	2.2 Corporate Governance Structure
	2-10	Nomination and selection of the highest governance body	2.2 Corporate Governance Structure
	2-11	Chair of the highest governance body	2.2 Corporate Governance Structure
	2-12	Role of the highest governance body in overseeing the management of impacts	2.3 Ethical Business Practices
	2-13	Delegation of responsibility for managing impacts	1.1 ESG Commitment and Implementation
	2-14	Role of the highest governance body in sustainability reporting	1.1 ESG Commitment and Implementation
	2-15	Conflicts of interest	2.2 Corporate Governance Structure
	2-16	Communication of critical concerns	1.1 ESG Commitment and Implementation
	2-17	Collective knowledge of the highest governance body	2.2 Corporate Governance Structure
	2-18	Evaluation of the performance of the highest governance body	2.2 Corporate Governance Structure
	2-19	Remuneration policies	2.2 Corporate Governance Structure
	2-20	Process to determine remuneration	2.2 Corporate Governance Structure
	2-21	Annual total compensation ratio	5.1 Employee Overview and Human

			Resources Policies	
Topic 4. Strategy, policies and practices				
GRI Standard	Number	Description	Corresponding Section	
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Message from the Chairman	
	2-23	Policy commitments	2.3 Ethical Business Practices	
	2-24	Embedding policy commitments	2.3 Ethical Business Practices	
	2-25	Processes to remediate negative impacts	2.3 Ethical Business Practices	
	2-26	Mechanisms for seeking advice and raising concerns	2.3 Ethical Business Practices	
	2-27	Compliance with laws and regulations	2.3 Ethical Business Practices	
	2-28	Membership in the association	2.1 Company Overview	
Topic 5. Stakeholder engagement				
GRI Standard	Number	Description	Corresponding Section	Note
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	1.2 Stakeholder Communication and Material Issues	
	2-30	Collective bargaining agreements		Our company does not have collective agreements

Material Topcis					
GRI Standard	Issue	Industry Standards Number	Number	Description	Corresponding Section
GRI 3: Material Topics 2021	Management Approach	-	3-1	Process to determine material topics	1.3 Identification and Management of Material Topics
	Management Approach	-	3-2	List of material topics	1.3 Identification and Management of Material Topics
Material Topic : Operating and Financial Performance					
GRI 3: Material Topics 2021	Management Approach for Operating and Financial Performance	-	3-3	Management of material topics	II. Sustainable Operations and Ethical Governance
GRI 201	Economic Performance 2016	-	201-1	Direct economic value generated and distributed	2.1 Company Overview
		-	201-3	Defined benefit plan obligations and other retirement plans	5.1 Employee Overview and Human Resources Policies
		-	201-4	Financial assistance received from government	2.1 Company Overview
Material Topic : Climate change adaptation					
GRI 3: Material Topics 2021	Climate Change Adaptation Management Policy	-	3-3	Management of material topics	II. Sustainable Operations and Ethical Governance
GRI 201	Economic	-	201-2	Financial implications and other risks	2.4 Financial impacts caused by climate

	Performance 2016			and opportunities due to climate change	change
Material Topic : Energy and greenhouse gas emissions					
GRI Standard	Issue	Industry Standards Number	Number	Description	Corresponding Section
GRI 3: Material Topics 2021	Energy and greenhouse gas emissions Management Policy	-	3-3	Management of material topics	IV. Environmental sustainability
GRI 302	Energy 2016	-	302-1	Energy consumption within the organization	4.2 Energy and Resource Management
		-	302-3	Energy intensity	4.2 Energy and Resource Management
		-	302-4	Reduction of energy consumption	4.2 Energy and Resource Management
GRI 305	Emissions 2016	-	305-1	Direct (Scope 1) GHG emissions	4.2 Energy and Resource Management
		-	305-2	Energy indirect (Scope 2) GHG emissions	4.2 Energy and Resource Management
		-	305-3	Other indirect (Scope 3) GHG emissions	4.2 Energy and Resource Management
		-	305-4	GHG emissions intensity	4.2 Energy and Resource Management
		-	305-5	Reduction of GHG emissions	4.2 Energy and Resource Management
		-	305-6	Emissions of ozone-depleting substances (ODS)	4.2 Energy and Resource Management
		-	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.2 Energy and Resource Management
Material Topic : Occupational safety and health management					
GRI 3: Material Topics 2021	Occupational Safety and Health Management Policy	-	3-3	Management of material topics	V 、Friendly Workplace
GRI 403	Occupational Health and Safety 2018	-	403-1	Occupational health and safety management system	5.3 Employee Well-being and Engagement
		-	403-2	Hazard identification, risk assessment, and incident investigation	5.3 Employee Well-being and Engagement
		-	403-3	Occupational health services	5.3 Employee Well-being and Engagement
		-	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3 Employee Well-being and Engagement
		-	403-5	Worker training on occupational health and safety	5.3 Employee Well-being and Engagement
		-	403-6	Promotion of worker health	5.3 Employee Well-being and Engagement
		-	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3 Employee Well-being and Engagement
		-	403-8	Workers covered by an occupational health and safety management system	5.3 Employee Well-being and Engagement
		-	403-9	Work-related injuries	5.3 Employee Well-being and Engagement

		-	403-10	Work-related ill health	5.3 Employee Well-being and Engagement
Material Topic : Corporate governance and integrity					
GRI Standard	Issue	Industry Standards Number	Number	Description	Corresponding Section
GRI 3 : Material Topics 2021	Corporate governance and integrity Management Policy	-	3-3	Management of material topics	II. Sustainable Operations and Ethical Governance
GRI 205	Anti-corruption 2016	-	205-1	Operational sites where corruption risk assessments have been conducted	-
		-	205-2	Communication and training about anti-corruption policies and procedures	2.3 Ethical Business Practices
		-	205-3	Confirmed incidents of corruption and actions taken	2.3 Ethical Business Practices
Material Topic : Sustainable talent management					
GRI 3 : Material Topics 2021	Sustainable talent management	-	3-3	Management of material topics	V 、 Friendly Workplace
GRI 405	Diversity and Equal Opportunity 2016	-	405-1	Diversity of governance bodies and employees	2.2.1 Corporate Governance Structure 5.1.2 Employee Compensation
		-	405-2	Ratio of basic salary and remuneration of women to men	5.1.2 Employee Compensation
GRI 404	Training and Education 2016	-	404-1	Average hours of training per year per employee	5.2 Employee Development and Training
		-	404-2	Programs for upgrading employee skills and transition assistance programs	5.2 Employee Development and Training
		-	404-3	Percentage of employees receiving regular performance and career development reviews	5.2 Employee Development and Training
Material Topic : Privacy and information security					
GRI 3 : Material Topics 2021	Privacy&information security Management Policy	-	3-3	Management of material topics	III. Product Innovation and Partnerships
GRI 418	Customer Privacy 2016	-	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4 Customer Satisfaction

Custom theme	Number	Description	Corresponding Section
Risk Management Policy			
GRI 3 Risk Management policy	3-3	Management of material topics	II. Sustainable Operations and Ethical Governance
Intellectual property management			
GRI 3 Intellectual property	3-3	Management of material topics	III. Product Innovation and Partnerships

Custom theme	Number	Description	Corresponding Section
management policy			
Innovative research and development			
GRI 3 Innovative R&D management policy	3-3	Management of material topics	III. Product Innovation and Partnerships

Other Topic Disclosures

Topic-specific Standards: GRI 200 Series (Economic Topics)				
GRI Standard	Number	Description	Corresponding Section	Note
Market Presence				
GRI 202 Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.1.2 Employee Compensation	
	202-2	Proportion of senior management hired from the local community	5.1.2 Employee Compensation	
Indirect Economic Impacts				
GRI 203 Indirect Economic Impacts 2016	203-1	Infrastructure Investments and Services Supported, and Their Impacts	VI. Community Engagement and Social Contribution	
	203-2	Significant indirect economic impacts	VI. Community Engagement and Social Contribution	
Procurement Practices				
GRI 204 Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.5 Supply Chain Management	
Anti-competitive Behavior				
GRI 206 Anti-competitive Behavior 2016	206-1	Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices	2.3 Ethical Business Practices	
Tax				
GRI 207 Tax administration 2019	207-1	Approach to tax	2.1 Company Overview	
	207-2	Tax governance, control, and risk management	2.1 Company Overview	
	207-3	Stakeholder engagement and management of concerns related to tax	2.1 Company Overview	
GRI 207 Tax 2019	207-4	Country-by-country reporting	-	Country-by-Country Reporting Not Applicable
Topic-specific Standards: GRI 300 Series (Environmental Topics)				
GRI Standard	Number	Description	Corresponding Section	
Materials				
GRI 301 Materials 2016	301-1	Materials used by weight or volume	4.3 Materials and Waste Management	
	301-2	Recycled input materials used	-	
	301-3	Reclaimed products and their packaging materials	4.3 Materials and Waste Management	

Water and Effluents				
GRI 303 Water and Effluents 2018	303-1	Interactions with water as a shared resource	4.2 Energy and Resource Management	
	303-2	Management of water discharge-related impacts	4.2 Energy and Resource Management	
GRI 303 Water and Effluents 2018	303-3	Water withdrawal	4.2 Energy and Resource Management	
Waste				
GRI 306 Waste 2020	306-1	Waste generation and significant waste-related impacts	4.3 Materials and Waste Management	
	306-2	Management of significant waste-related impacts	4.3 Materials and Waste Management	
GRI 306 Waste 2020	306-3	Waste generated	4.3 Materials and Waste Management	
	306-4	Waste diverted from disposal	4.3 Materials and Waste Management	
	306-5	Waste directed to disposal	4.3 Materials and Waste Management	
GRI 306 Effluents and Waste 2016	306-3	Significant spills	4.3 Materials and Waste Management	
Supplier Environmental Assessment				
GRI 308 Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.5 Supply Chain Management	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.5 Supply Chain Management	
Topic-specific Standards: GRI 400 Series (Social Topics)				
GRI Standard	Number	Description	Corresponding Section	Note
Employment				
GRI 401 Employment 2016	401-1	New Employee Hires and Employee Turnover	5.1 Employee Overview and Human Resources Policies	5.1 Employee Overview and Human Resources
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Employee Well-being and Engagemen	
	401-3	Parental leave	5.3 Employee Well-being and Engagemen	
Employment 1				
GRI 402 Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.1 Employee Overview and Human Resources Policies	
Non-discrimination				
GRI 406 Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.1 Employee Overview and Human Resources Policies	
Freedom of Association and Collective Bargaining				
GRI 407 Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.3 Employee Well-being and Engagemen	
Child Labor				
GRI 408 Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	5.1 Employee Overview and Human Resources	

			Policies	
Forced or Compulsory Labor				
GRI 409 Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1 Employee Overview and Human Resources Policies	
Security Practices				
GRI 410 Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	5.2 Employee Development and Training	
Rights of Indigenous Peoples				
GRI 411 Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	5.1 Employee Overview and Human Resources Policies	
Local Community				
GRI 413 Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	VI. Community Engagement and Social Contribution	
	413-2	Operations with significant actual and potential negative impacts on local communities	VI. Community Engagement and Social Contribution	
Supplier Social Assessment				
GRI 414 Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.5 Supply Chain Management	
	414-2	Negative social impacts in the supply chain and actions taken	3.5 Supply Chain Management	
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	3.2 Product Lifecycle and Quality Management	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.2 Product Lifecycle and Quality Management	
Marketing and Labeling				
GRI 417 Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	-	Not Disclosed
	417-2	Incidents of non-compliance concerning product and service information and labeling	3.1 Brand, Products, and Services	
	417-3	Incidents of non-compliance concerning marketing communications	3.1 Brand, Products, and Services	

Appendix 2 :

United Nations Sustainable Development Goals SDGs

(SUSTAINABLE DEVELOPMENT GOALS) Reference Table

Item	Goal	Corresponding Section
Goal 1	No Poverty	5.1 Employee Overview and Human Resources Policies 6.1 Volunteerism and Caring for the Disadvantaged
Goal 2	Zero Hunger	6.1 Volunteerism and Caring for the Disadvantaged
Goal 4	Quality Education	2.1 Company Overview
Goal 5	Gender Equality	5.1 Employee Overview and Human Resources Policies
Goal 6	Clean Water and Sanitation	4.2 Energy and Resource Management
Goal 11	Sustainable Cities and Communities	3.2 Product Lifecycle and Quality Management 3.3 Innovation and R&D
Goal 12	Responsible Consumption and Production	Risk Management
Goal 13	Climate Action	Risk Management
Goal 15	Life on Land	4.1 Green Commitment and Environmental Policy
Goal 16	Peace, Justice and Strong Institutions	2.3 Ethical Business Practices 5.1 Employee Overview and Human Resources Policies
Goal 17	Partnerships for the Goals	3.5 Supply Chain Management

Appendix 3 : SASB Standards Reference Table

Topic	Metric Code	Accounting Metric	Category	Unit of Measure	2025 Disclosure Status	Reference to Report Section
Product Security	TC-HW-230a.1	Description of the approach to identifying and addressing data security risks associated with products	Discussion and Analysis	Not Applicable	AVerMedia has obtained internationally recognized environmental certifications, including ISO 14001 Environmental Management System Certification and IECQ QC 080000 Hazardous Substance Process Management System Certification. All components and raw materials comply with applicable international and regional environmental regulations, including RoHS and REACH, local environmental requirements such as China RoHS and California Proposition 65, as well as specific environmental requirements relating to conflict minerals. Furthermore, all current products, including video capture devices, webcams, headsets, and microphones, are 100% compliant with the EU RoHS Directive. Product marketing, labeling, and related communications also comply with applicable regulations and international standards, and products obtain relevant safety certifications, including FCC, CE, RCM, and MSIP.	3.2 Product Lifecycle and Quality Management

Employee Diversity and Inclusion	TC-HW-330a.1	Percentage 1 representation of gender and diversity groups among:	Quantitative	Percentage (%)	The percentage representation of gender and diversity groups among executive management, non-executive management, technical employees, and all other employees is presented in table format.					5.1.1 Talent Recruitment and Workforce Composition
					Category	Gender/ Male	%	Gender / Female	%	
		(a) Executive/Senior Management			7	6.3	3	4.5		
		(b) Non-Executive Management			26	23.6	4	6.0		
		(c) Technical Employees			54	49.1	16	24.3		
		(d) All Other Employees			23	21.0	43	65.2		
Product Lifecycle Management	TC-HW-410a.1	Percentage 2 of revenue from products containing substances subject to declaration under IEC 62474	Quantitative	Percentage (%)	0%					
	TC-HW-410a.2	Percentage 3 of revenue from products eligible for registration under the Electronic Product Environmental Assessment Tool	Quantitative	Percentage (%)	0%					

		(EPEAT) or equivalent environmental standards				
	TC-HW-410a.3	Percentage of revenue from products eligible for energy efficiency certifications	Quantitative	Percentage (%)	Globally, energy efficiency requirements are generally focused on household appliances and categorized according to energy efficiency rating systems. Currently, no equivalent energy efficiency standards specifically apply to capture devices or industrial computers. The only mandatory requirement currently applicable to certain Company products is the European Union Regulation (EU) 2023/826. Products subject to this requirement are limited to those supplied with external power adapters, including the AX310, PA511D, ER330, and GC750 models. Compliance is based on self-declaration within the European Union and supported by internal assessment reports; third-party certification is not required.	
	TC-HW-410a.4	The weight of end-of-life products and electronic waste recycling Quantity; The percentage of recycling	Quantitative	Metric Tons (t)	0%	
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited through the Responsible	Quantitative	Percentage (%)	0%	

		Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent assessment program, by: (a) All facilities (b) High-risk facilities				
	TC-HW-430a.2	For Tier 1 suppliers: (a) Rate of Priority Nonconformances and (b) Rate of Other Nonconformances, including: (1) Nonconformance rates identified through the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent programs; and (2) Corresponding	Quantitative	Ratio	0%	

		corrective action closure rates.				
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	Not Applicable	The Company has established a comprehensive sustainable supply chain management framework and requires suppliers to comply with its sustainability policies and related requirements. Suppliers are required to commit to environmental, social, and governance (ESG) principles and ensure that their products and raw materials do not contain conflict minerals, thereby supporting responsible sourcing and sustainable supply chain management.	4.3 Materials and Waste Management
1 Note to TC-HW-330a.1: Individuals should discuss policies and plans to promote a fair employee representation system in their operations. 2 Note to TC-HW-410a.1: Disclosure should include discussions on the management and use of substances that require declaration under IEC 62474. 3 Note to TC-HW-410a.2: Disclosure shall include a discussion of efforts undertaken to incorporate environmentally focused principles into product design.						

Activity Metrics	Number	Category	Unit of Measure	2025 Disclosure Status
Number of Production Units, by Product Category 4	TC-HW-000.A	Quantitative	Quantity	Digital Video Product Series : 255,749 pcs Education and Video Conferencing System Products : 101,969 pcs Total : 357,718 pcs
Area of Manufacturing Facilities	TC-HW-000.B	Quantitative	Square Meters (m ²)	AVerMedia does not directly engage in manufacturing activities. Product manufacturing processes are outsourced to external manufacturing partners.
Percentage of Production from Owned Facilities	TC-HW-000.C	Quantitative	Percentage (%)	0%
4 Note to TC-HW-000.A : The entity shall disclose the number of production units during the reporting period and indicate whether such units were manufactured at owned facilities or produced by contract manufacturers or suppliers. Product categories may include communications equipment, components, computer hardware, computer peripherals, computer storage devices, consumer electronics, other hardware products, printing and imaging equipment, and transaction processing systems.				

Appendix 4: Sustainability Disclosure Indicators – Computer and Peripheral Equipment Industry

Number	indicator	Types of indicators	Annual disclosure status	Unit
1	Total Energy Consumption, Percentage of Purchased Electricity, and Renewable Energy Usage Rate	Quantitative	Total Energy Consumption : 2,888.3 GJ Percentage of Purchased Electricity : 100% Renewable Energy Usage Rate : 0%	Billion Joules (GJ) , Percentage (%)
2	Total Water Withdrawal and Total Water Consumption	Quantitative	Total Water Withdrawal in 2025 : 8,600 m ³ Total Water Consumption : 0 m ³	Thousand Cubic Meters (1,000 m ³)
3	Weight of Hazardous Waste Generated and Recycling Rate	Quantitative	No hazardous waste was generated in 2025.	Metric Tons (t) , Percentage (%)
4	Occupational Injury Categories, Number of Cases, and Injury Rate	Quantitative	No occupational injuries were recorded in 2025.	Number of Cases, Ratio (%)
5	Weight of End-of-Life Products and Electronic Waste, and Percentage Recycled (Note 1)	Quantitative	- No products were collected through trade-in or take-back programs in 2025. - The Company did not generate any end-of-life products or electronic waste during the reporting period.	Metric Tons (t) , Percentage (%)
6	Description of Risk Management Related to the Use of Critical Materials	Qualitative Description	The Company has established a comprehensive sustainable supply chain management framework and requires suppliers to comply with its sustainability policies and related requirements. Suppliers are required to commit to environmental, social, and governance (ESG) principles and ensure that their products and raw materials do not contain conflict minerals, thereby supporting responsible sourcing and sustainable supply chain management.	Not Applicable
7	Total Monetary Losses Resulting from Legal Proceedings Associated with Anti-competitive Behavior Regulations	Quantitative	The Company was not involved in any legal proceedings related to anti-competitive behavior during 2025. Accordingly, the total monetary losses incurred were NT\$0.	Reporting Currency
8	Production Volume of Key Products by Product Category	Quantitative	Digital Video Product Series : 255,749 pcs Education and Video Conferencing System Products : 101,969 pcs ; Total : 357,718 pcs	Varies by Product Type

Appendix 5 :

TCFD Disclosure Index for TWSE/TPEX Listed Companies

Aspect	TCFD Recommended Disclosure	Corresponding Section
Governance	– How the Board of Directors oversees climate-related issues – How management assesses and manages climate-related issues	–2.2.1 Board Composition and Governance –1.1.2 Corporate Sustainability Committee
Strategy	– Climate-related risks and opportunities identified by the Company over the short, medium, and long term – The impacts of climate-related issues on the Company's business model, strategy, and financial planning – Scenario analysis, (including a 2°C scenario or more stringent climate scenarios)	–2.3.4 Financial Impacts of Climate Change –2.3.4 Financial Impacts of Climate Change –2.3.4 Financial Impacts of Climate Change
Risk Management	– Processes for identifying and assessing climate-related risks – Processes for managing climate-related risks – How the identification, assessment, and management of climate-related risks are integrated into the Company's overall risk management framework	–Risk Management –Risk Management –3-3 Management Policy: Risk management
Metrics and Targets	– Whether the metrics used are aligned with the Company's strategy and risk management framework – Scope 1, Scope 2, and Scope 3 (if applicable) greenhouse gas emissions and related risks – Climate-related targets and associated performance results	–2.3.4 Financial Impacts of Climate Change –2.3.4 Financial Impacts of Climate Change –2.3.4 Financial Impacts of Climate Change

Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Fiscal Years

Company Information ☐ Companies with paid-in capital exceeding NT\$10 billion, as well as companies in the steel and cement industries ☐ Companies with paid-in capital of NT\$5 billion or more but less than NT\$10 billion ■ Companies with paid-in capital of less than NT\$5 billion	Minimum Disclosure Requirements under the Sustainability Development Roadmap for TWSE/TPEX Listed Companies ■ Parent Company GHG Inventory ■ Parent Company GHG Assurance ☐ GHG Inventory for Subsidiaries Included in the Consolidated Financial Statements ☐ GHG Assurance for Subsidiaries Included in the Consolidated Financial Statements
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Greenhouse Gas Inventory Information

Disclose greenhouse gas emissions (metric tons of CO₂e) , emissions intensity (metric tons of CO₂e per NT\$ million of revenue) , and the scope of data coverage for the most recent two fiscal years.

Since 2021, AVerMedia has conducted comprehensive greenhouse gas (GHG) inventories in accordance with ISO 14064-1. The Company carries out a comprehensive inventory covering the seven major greenhouse gases and categorizes emissions by emission source type.

AVerMedia continues to promote greenhouse gas reduction initiatives across both its operations and supply chain. Through practical energy-saving, carbon reduction, and water conservation measures, the Company strives to achieve its goal of reducing greenhouse gas emissions by 2% annually.

		2024			2025		
		Emissions (tCO ₂ e)	Operating Revenue (NT\$ Million)	Emissions Intensity (tCO ₂ e / NT\$ Million)	Emissions (tCO ₂ e)	Operating Revenue (NT\$ Million)	Emissions Intensity (tCO ₂ e / NT\$ Million)
Parent Company	Scope 1: Direct Greenhouse Gas Emissions	21.58	3,271.854	0.0066	20.53	3,359.746	0.0061
	Scope 2: Energy Indirect Greenhouse Gas Emissions	399.11	3,271.854	0.1220	380.30	3,359.746	0.11
	Scope 3: Other Indirect Greenhouse Gas Emissions (tCO ₂ e)	4,799.18	3,271.854	1.4668	6,253.41	3,359.746	1.86
Total		1.5954	3,271.854	1.5954	6,654.23	3,359.746	1.98

Note 1 : Direct emissions (Scope 1) refer to greenhouse gas emissions from sources owned or controlled by the Company.

Energy indirect emissions (Scope 2) refer to indirect greenhouse gas emissions resulting from purchased electricity, heat, or steam consumed by the Company.

Other indirect emissions (Scope 3) refer to emissions generated by the Company's activities but arising from sources owned or controlled by other entities.

Note 2: The disclosure scope for direct emissions and energy indirect emissions shall follow the implementation schedule specified in Article 4-1, Paragraph 2 of the Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies issued by the Taipei Exchange (TPEx). Disclosure of other indirect emissions is voluntary.

Note 3: Greenhouse gas inventory standard: ISO 14064-1, issued by the International Organization for Standardization (ISO).

Note 4:

Greenhouse gas emissions intensity may be calculated based on operating revenue (NT\$ million).

Greenhouse Gas Assurance Information

Description of greenhouse gas assurance activities for the most recent two fiscal years, including the assurance scope, assurance provider, assurance standard, and assurance opinion.

To support its sustainability objectives and carbon reduction commitments, AVerMedia successfully completed ISO 14064-1:2018 Greenhouse Gas Verification conducted by SGS Taiwan Ltd. in April 2026 and obtained the verification statement for the 2025 reporting year.

The Company's 2025 greenhouse gas inventory and carbon reduction initiatives were prepared in accordance with ISO 14064-1:2018. The greenhouse gas inventory report identifies and quantifies direct and indirect greenhouse gas emission sources within the Company's operational boundary to meet the carbon disclosure requirements of customers and other stakeholders.

For 2025, total greenhouse gas emissions amounted to 6,654.23 tCO₂e, comprising 20.53 tCO₂e of direct emissions and 6,633.7 tCO₂e of indirect greenhouse gas emissions.

Greenhouse Gas Reduction Targets, Strategies, and Action Plans

Description of the greenhouse gas reduction base year and related data, reduction targets, strategies, specific action plans, and progress toward achieving the reduction targets.

Greenhouse Gas Reduction Targets

The Company has established 2021 as the base year for greenhouse gas emissions management.

- Short-term Target (1-5 Years) : Achieve an annual reduction of 3% in greenhouse gas emissions.
- Medium-term Target (5-10 Years) : Achieve a 28% reduction in greenhouse gas emissions.
- Long-term Target (More Than 10 Years) : Achieve net-zero emissions across all operating sites by 2050.

2025 Greenhouse Gas Reduction Performance

- Completed ISO 14064-1 greenhouse gas verification in 2025.
- Compared with 2024, greenhouse gas emissions (Scope 1 and Scope 2 combined) decreased by 18 tCO₂e in 2025, representing a reduction of 4.3%.

Independent Assurance Statement Issued by SGS Taiwan Ltd., an Independent Third-Party Assurance Provider



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE AVERMEDIA TECHNOLOGIES, INC.'S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by AVerMedia Technologies, Inc. (hereinafter referred to as AVerMedia) to conduct an independent assurance of the Sustainability Report for 2025. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2026/04/27 to 2026/06/23. The boundary of this report includes AVerMedia Taiwan operational sites. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing the stakeholders in AVerMedia's Sustainability Report of 2025.

RESPONSIBILITIES

The sustainability information in the AVerMedia's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of AVerMedia. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options

1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant. (insert details)

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB related disclosures has not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from AVerMedia, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

AVerMedia has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, sustainability experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, AVerMedia may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

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MATERIALITY

AVerMedia has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

AVerMedia has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

ADHERENCE TO GRI

The report, AVerMedia's Sustainability Report of 2025, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to AVerMedia's contributions to sustainability development. For future reporting, given that 'Energy and Climate' represents a core material topic for AVerMedia, and with the new GRI Standards coming into mandatory effect from 2027, it is recommended that AVerMedia commence formulating a transition roadmap for GRI 102 (Climate Change) and GRI 103 (Energy). Priority should be given to deepening the traceability of renewable energy procurement, enhancing data completeness across the upstream and downstream value chain (Scope 3), and strengthening both qualitative and quantitative assessments regarding climate transition plans and financial resilience, thereby facilitating a seamless alignment with the latest international sustainability reporting standards.

Signed:
For and on behalf of SGS Taiwan Ltd.

Stephen Pao
Business Assurance Director
Taipei, Taiwan
18 August, 2026
WWW.SGS.COM



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