

Micro-Star INT'L CO., LTD.

Living Wage Assessment

Ensuring workers receive fair wages is a core operational value of Micro-Star International Co., Ltd. (hereinafter referred to as "MSI" or "the Company") and a central pillar of our corporate codes. Since the launch of the MSI Sustainability Code of Conduct in 2015, MSI has actively implemented these standards across our operations and supply chain management. The Code integrates the principles of the United Nations Global Compact (UNGC) into the organization's strategy, policies, and procedural management, applying these principles across all MSI business activities while strictly adhering to relevant national laws and regulations. Furthermore, we conduct annual labor risk assessments and audits of our operations and supply chains to ensure full compliance with the MSI Group Supplier Code of Conduct, including, but not limited to, specific requirements regarding wages and benefits.

Starting in 2024, MSI initiated an annual Living Wage Assessment for both the Company and its suppliers. We believe that every employee deserves a wage sufficient to maintain a decent standard of living for themselves and their families. This calculation covers essential expenses, such as food, housing, education, healthcare, transportation, and clothing, and includes a minimum 5% reserve for emergency household funds. Assessment results indicate that a living wage is typically higher than the statutory minimum wage in specific regions; therefore, promoting a decent living wage has become a key sustainability vision for MSI regarding all internal and supply chain personnel.

We regularly review employee compensation, incentives, and benefits to reflect potential changes in the cost of living. Simultaneously, we monitor whether our supply chain partners comply with local wage and benefit laws. MSI supports the attainment of wages that are fair or meet local basic needs for both our employees and those of our supply chain partners, aiming to drive the entire industry chain toward equitable and sustainable development.

Gap Closure Plan

When the annual audit identifies a gap between the living wage and the actual minimum wages of MSI and supplier employees, we commit to the following measures to close that gap:

1. Supplier Assessment and Management

Last updated: February 5, 2026

The management will be launched for a duration of 9 months to ensure that the wage structures within the supply chain meet living wage benchmarks. Key execution points include establishing a normalized communication mechanism with suppliers and adjusting procurement or partnership terms for those who fail to meet the assessment standards.

2. Enhancing Production Efficiency

To achieve the goal of closing the living wage gap, we will optimize order planning and adjust the layout of production bases to improve operational efficiency. We will establish a long-term tracking system to record the actual production volume of various EPEAT products at each site every six months. This management will remain in effect for 3 years to ensure a stable alignment between capacity adjustments and wage standards.

3. Continuous Monitoring of the Gap Between Local Minimum Wage and Living Wage

For suppliers where a gap exists, we will continuously track and verify wage compliance. This monitoring will be integrated into our annual surveys with a tracking period set for 3 years. This allows us to respond to changes in global economic environments and ensure that supplier wages remain above the living wage benchmark.

2024 Living Wage Assessment

To evaluate the potential gap between the actual income of MSI and supplier employees and a living wage, we compared the actual minimum wages within specific manufacturing suppliers against publicly available Living Wage Benchmarks calculated using the Anker Methodology for Estimating a Living Wage.

The scope and methodology of this assessment include:

1. **Scope of Coverage:** The assessment encompasses all employees at all Final Assembly sites (both self-owned and outsourced), including manual assembly and related packaging operations. It also covers Back-End Chip Manufacturing, representing 80% of the Integrated Circuit (IC) value within our products. This evaluation accounts for 86.01% of suppliers involved in MSI' s EPEAT-registered products.
2. **Wage Calculation Criteria:** Actual wages in this assessment consist solely of a fixed salary for a standard workweek (i.e., excluding overtime pay). This reflects the consensus within living wage initiatives that workers should not be compelled to work overtime to achieve a living wage.

Last updated: February 5, 2026

3. Data Collection: All actual wage data for the current year has been collected; please refer to Table 1 for details.
4. Inflation Adjustments: For our annual assessments, whenever a publicly available third-party benchmark is outdated (suggested by Anker methodology, at least three years older than the assessment year), we adjust the benchmark by accounting for the cumulative inflation/deflation rate since the original calculation to reflect changes in the cost of living. In this assessment, current-year benchmark values were available for all locations; therefore, no adjustments were required.
5. Results and Gap Analysis: For the results of this year' s Living Wage Assessment and the calculated Gap between actual minimum wage employees and the living wage, please refer to Table 2. The 2024 Living Wage Assessment results indicate that no gap exists between the living wage and actual minimum wages.

Table 1: Living Wage Assessment Methodology for Each Region in MSI's Supply Chain

Code	Region	Category	2024 Living Wage Benchmark (USD/month)	Data Source
A	China	Final Assembly	337.12	Anker's Living Wage Update Report: Shenzhen, China, 2024
B	China	Final Assembly	594.41	Anker's Living Wage Update Report: Suzhou, China, 2024
C	China	Final Assembly	511.96	Anker's Living Wage Update Report: Shenzhen, China, 2024
D	China	Final Assembly	323.83	supplier provide
E	China	Final Assembly	334.76	supplier provide
F	China	Final Assembly	419.08	Anker Living Wage methodology assessment conducted by MSI
G	Taiwan	Back-End Chip Manufacturing	919.88	Anker Living Wage methodology assessment conducted by MSI
H	Taiwan	Back-End Chip Manufacturing	950.27	Anker Living Wage methodology assessment conducted by MSI
I	Taiwan	Back-End Chip Manufacturing	528.46	Anker Living Wage methodology assessment conducted by MSI
J	Taiwan	Back-End Chip Manufacturing	603.38	Anker Living Wage methodology assessment conducted by MSI
K	Malaysia	Back-End Chip Manufacturing	619.11	Anker Living Wage methodology assessment conducted by MSI
L	Malaysia	Back-End Chip Manufacturing	716.10	Anker Living Wage methodology assessment conducted by MSI
M	Vietnam	Back-End Chip Manufacturing	277.83	Anker's Living Wage Update Report Minimum Wage Region 1, Vietnam, 2024

Note:

- (1) China: The living wage is calculated by dividing the total cost of decent living for a typical Chinese family (3.21 members, 1.78 workers) by the number of full-time earners.
- (2) Taiwan: The living wage is calculated by dividing the total cost of decent living for a typical Taiwanese family (3 members, 2 workers) by the number of full-time earners.
- (3) Malaysia: The living wage is calculated by dividing the total cost of decent living for a typical Malaysian family (4 members, 2 workers) by the number of full-time earners.
- (4) Vietnam: The living wage is calculated by dividing the total cost of decent living for a typical Vietnamese family (3.86 members, 1.76 workers) by the number of full-time earners.

Table 2: Living Wage Gaps Identified After Living Wage Assessment

MSI's FY2024 living wage gap results for all survey subjects meet Anker's living wage requirements.

No.	Region	Category	2024 Actual minimum wages (USD/month)	2024 Living Wage Benchmark (USD/month)	Gap
A	China	Final Assembly	539.32	337.12	59.98%
B	China	Final Assembly	609.23	594.41	2.49%
C	China	Final Assembly	511.96	511.96	0.00%
D	China	Final Assembly	362.11	323.83	11.82%
E	China	Final Assembly	339.08	334.76	1.29%
F	China	Final Assembly	432.71	419.08	3.25%
G	Taiwan	Back-End Chip Manufacturing	997.89	919.88	8.48%
H	Taiwan	Back-End Chip Manufacturing	1,131.16	950.27	19.04%
I	Taiwan	Back-End Chip Manufacturing	929.30	528.46	75.85%
J	Taiwan	Back-End Chip Manufacturing	929.30	603.38	54.02%
K	Malaysia	Back-End Chip Manufacturing	789.98	619.11	27.60%
L	Malaysia	Back-End Chip Manufacturing	789.98	716.10	10.32%
M	Vietnam	Back-End Chip Manufacturing	372.82	277.83	34.19%

Micro-Star INT'L CO., LTD.

生活工資評估

確保工作者能獲得公平的工資為微星科技股份有限公司(以下簡稱「微星」或「公司」)營運的核心價值之一，同時亦為企業相。關守則的核心之一。微星自 2015 年推出《永續發展守則》以來，不斷於營運過程及供應鏈管理中積極施行；此準則將聯合國全球盟約 (UN Global Compact · UNGC) 十大原則納入組織的策略、政策和程序管理中，並於微星所有的營運活動中，實施相同原則，且遵守相關的國家法律法規。此外我們每年都會對營運和供應鏈進行勞工風險評估和稽核，以確保完全遵守《微星集團供應商行為準則》，包含但不限於工資和福利的具體要求。

微星自 2024 年度以來開啟了微星與供應商的生活工資年度調查評估作業，我們相信每位員工皆應獲得足以維持同仁及其家庭體面的生活水平，其內容涵蓋飲食、居住、教育、醫療、交通、服飾等生活必需品的費用計算，並至少可有 5% 的家庭應急金的預留費用。經由調查評估結果顯示，生活工資通常高於特定地區之法定最低薪資；鑑此，合宜生活工資的推動更成為微星對全體同仁及供應商同仁的永續願景。

我們將定期檢視員工薪資報酬、獎勵及福利提供方式，藉以反映生活成本的潛在變化，同時審視合作的供應鏈夥伴是否符合當地法律規範之最低薪酬標準及規範之福利，並支持微星科技及供應鏈夥伴員工獲得合理或符合當地基本需求的生活工資，為使整體產業鏈朝向公平與永續發展的方向邁進。

計畫縮小差距

當盤查年度產生微星與供應商員工生活工資與實際收入之間的差距，我們承諾採取以下措施來縮小差距：

1. 供應商評估與管理

本項目將啟動為期 9 個月時間，確保供應鏈端的薪資結構符合生活工資基準。執行重點包括與供應商建立常態化溝通機制，同時針對評估結果未達標之對象，將進行採購與相關合作調整。

2. 提升生產效率

為達成生活工資的縮減目標，我們將透過優化訂單規劃與調整生產基地的布局來提升運作效率。我們將建立長效追蹤體系，每半年定期統計各項 EPEAT 產品於各廠址的實際生產量，該追蹤機制將持續執行 3 年，以確保產能調整與工資標準的穩定對接。

3. 持續追蹤當地最低薪資與合宜工資差距

針對產生差距之對象，我們持續追蹤並核實薪資符合度。此追蹤機制將納入年度常態性調查，追蹤期限設定為 3 年，以應對各國經濟環境變動，確保供應商薪資高於合宜生活基準。

2024 年生活工資評估

為了評估微星與供應商員工的生活工資與實際收入之間的差距(Gap)，我們將特定製造企業中的年度最低薪資(actual minimum wages)與 Anker 的生活工資計算方法論(Anker Methodology for Estimating a Living Wage)計算出的公開生活工資基準(Living Wage Benchmark)進行了比較。

評估的主要內容包含：

1. 微星所有最終組裝廠(Final Assembly)(包含自有與外包)的所有員工，該評估涵蓋包括手工組裝及相關包裝作業，以及涵蓋產品內積體電路(IC)價值 80%的後段晶片封測廠(Back-End Chip Manufacturing)。此次評估涵蓋了微星 EPEAT 註冊產品的 86.01%供應商。
2. 本次評估的實際工資僅計算標準工作週的固定薪資(即不含加班費)。這反映了生活工資倡議領域的共識，即勞工不應為了獲得生活工資而被迫加班。
3. 在此評估中，已蒐集本年度所有實際工資數據，請參閱表一。
4. 對於年度評估，只要公開可用的第三方基準過時(依據 Anker 方法學建議，比被評估年份至少舊三年)，我們就會將自原始計算完成以來的累積通貨膨脹/通貨緊縮率考慮在內，以調整基準，從而反映生活成本的變化。在此次評估中，所有地點均提供了本年度的基準值，因此無需調整。
5. 本年度合宜生活工資評估以及最低薪資員工與生活工資進行比較的結果，請參閱表二，2024 年生活工資評估結果並無產生生活工資與實際收入之間的差距。

表一：MSI 微星供應鏈中各區域所採用的生活工資評鑑方法

代碼	區域	類別	2024 年生活工資基準(美金/月)	資料來源
A	中國	最終組裝廠	337.12	Anker's Living Wage Update Report: Shenzhen, China, 2024
B	中國	最終組裝廠	594.41	Anker's Living Wage Update Report: Suzhou, China, 2024
C	中國	最終組裝廠	511.96	Anker's Living Wage Update Report: Shenzhen, China, 2024
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F	中國	最終組裝廠	419.08	Anker Living Wage methodology assessment conducted by MSI
G	臺灣	後段晶片封測廠	919.88	Anker Living Wage methodology assessment conducted by MSI
H	臺灣	後段晶片封測廠	950.27	Anker Living Wage methodology assessment conducted by MSI
I	臺灣	後段晶片封測廠	528.46	Anker Living Wage methodology assessment conducted by MSI
J	臺灣	後段晶片封測廠	603.38	Anker Living Wage methodology assessment conducted by MSI
K	馬來西亞	後段晶片封測廠	619.11	Anker Living Wage methodology assessment conducted by MSI
L	馬來西亞	後段晶片封測廠	716.10	Anker Living Wage methodology assessment conducted by MSI
M	越南	後段晶片封測廠	277.83	Anker's Living Wage Update Report Minimum Wage Region 1, Vietnam, 2024

備註：

上述地區生活工資的計算方式如下：

- (1) 中國：當地典型的家庭人數 (3.21 位成員 · 1.78 位勞動者) 達到合宜生活水準的總成本，除以全職收入者人數。
- (2) 臺灣：當地典型的家庭人數 (3 位成員 · 2 位勞動者) 達到合宜生活水準的總成本，除以全職收入者人數。
- (3) 馬來西亞：當地典型的家庭人數 (4 位成員 · 2 位勞動者) 達到合宜生活水準的總成本，除以全職收入者人數。
- (4) 越南：當地典型的家庭人數 (3.86 位成員 · 1.76 位勞動者) 達到合宜生活水準的總成本，除以全職收入者人數。

表二：評估結果與生活工資鑑別後的差距

FY2024 經鑑別後，微星調查對象的生活工資差距比較皆滿足 Anker 生活工資設定要求。

代碼	區域	類別	2024 最低薪資(美金/月)	2024 年生活工資基準(美金/月)	差距
A	中國	最終組裝廠	539.32	337.12	59.98%
B	中國	最終組裝廠	609.23	594.41	2.49%
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L	馬來西亞	後段晶片封測廠	789.98	716.10	10.32%
M	越南	後段晶片封測廠	372.82	277.83	34.19%