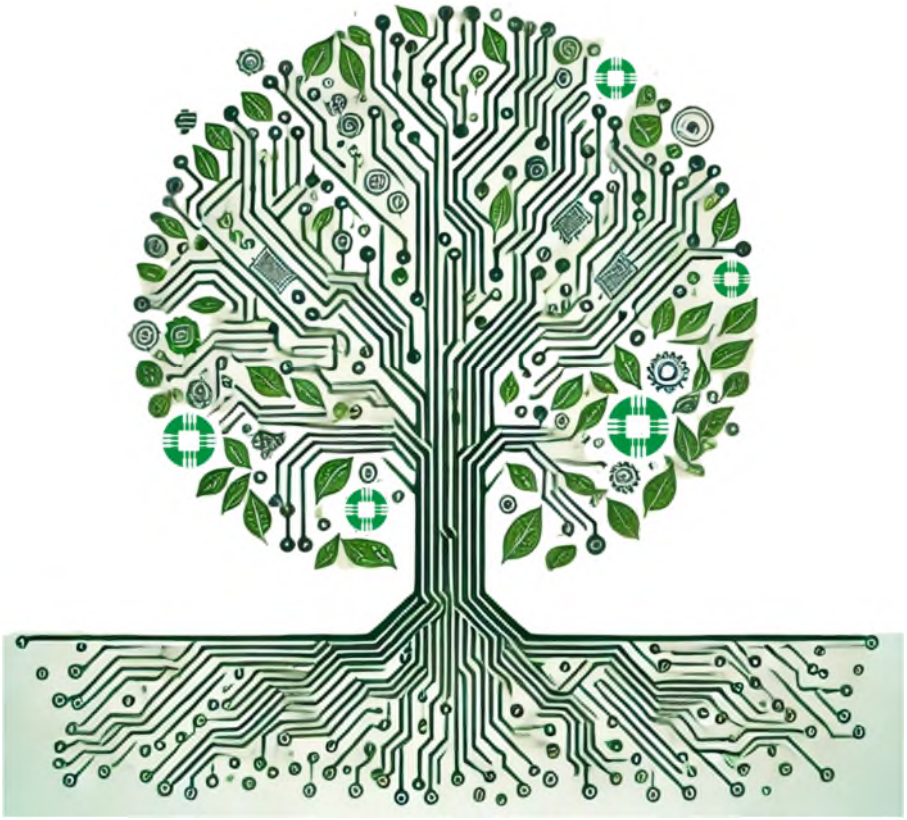
博智電子股份有限公司

ACCL ALLIED CIRCUIT CO., LTD.



2025

ESG REPORT

Catalog

About this report 3
Message from the Chairman 7
About ACCL 9
1. Sustainable management and communication 13
1.1 Sustainable organizational structure 13
1.2 Stakeholder identification and communication 16
1.3 Identification of Material Issues 21
2. Management and governance 31
Business Performance Management Policy 31
2.1 Operational Performance 32
2.2 Corporate Governance 33
2.3 Moral integrity 43
Information Security Management Policy 49
2.4 Information Security Management 50
3. Research and Innovation 54
Research and Innovation Management Policy 54
3.1 Innovation, R&D, and Technology 55
Product Quality and Safety Management Policy 63
3.2 Product Quality and Safety 64
4. Supply chain management 68
Supply Chain Sustainability Management Policy 68
4.1 Responsible Supply Chain Management 69
Customer Management Management Policy 76
4.2 Customer Management 77
5. Environmentally friendly 80
Climate Change Response Management Policy 80
5.1 Climate Change Response Management 81
5.2 Energy and Greenhouse Gas Management 92
5.3 Water resource management 96
5.4 Pollution Prevention and Control Management 99
5.5 Biodiversity Management 101
6. An inclusive workplace 104
Human Rights Management Management Policy 104
6.1 Human Rights Management 105
6.2 Employee Structure 114

Talent recruitment and retention management policy 117
6.3 Talent Recruitment and Retention 119
Talent Development and Cultivation Management Policy 127
6.4 Talent Development and Cultivation 128
Occupational Health and Safety Management Policy 131
6.5. Occupational health and safety 133
6.6. Social Participation 149
Appendix 1: GRI Content Index Table 152
Appendix 2: SASB Content Index Table 157
Appendix 3: Taiwan Stock Exchange Sustainability Disclosure Index Comparison Table - Electronic Components Industry 159
Appendix 4: Taiwan Stock Exchange Climate-Related Information Comparison Table 159

About this report

This report is from ALLIED CIRCUIT CO, LTD.(hereinafter referred to as ACCL) publishes sustainability reports, covering financial and non-financial performance information from corporate governance, economic, environmental, and social perspectives. The aim is to disclose information with integrity and transparency, demonstrating to stakeholders the investment and achievements in practicing sustainable development over the ACCL2025 years.

Boundaries and boundaries

The non-financial information (governance, environmental, social) disclosure scope of this report is ACCL and does not include subsidiaries (KUNSHAN ALLIED CIRCUIT TRADING CO., LTD. (Kunshan Trading) and Allied Circuit Meiko Vietnam Co. , Ltd.), if other reporting areas are involved, please specify this in the content of the report; Financial information is consistent with the consolidated financial report. The disclosure covers the period from January 1, 2025 to December 31, 2025, and some information also includes examples of events before and after 2025, management policies, objectives, and other explanations.

Compiled according to regulations

This report is prepared in accordance with the Global Sustainability Standards Board (GSSB) 2021 Standards and the OTC Center's "Regulations for Preparation and Reporting of Sustainability Reports by OTC Companies," while also referring to the International Sustainability Standards Board (ISSB). Sustainability Accounting Standards Board (SASB) - "Hardware Sustainability Disclosure Topics and Indicators" and "Task Force on Climate-Related Financial Disclosures (TCFD)." These sustainability standards and indicators serve as the framework for compiling this report and the principles for information disclosure, revealing ACCL's strategies, goals, and concrete actions related to major sustainability topics. Relevant content indexes are provided in Appendices 1 to 3.

Information Quality Management Procedures

The information quality of this report is based on the internal control system 'Management Operations for the Sustainability Report Preparation Process.' The company's Sustainable Development Promotion Team assigns relevant responsible units to provide data and content, which are confirmed by the responsible unit supervisor and then submitted to the Sustainability Information Disclosure Working

Group for consolidation, proofreading, and revision. After refining the content, the Sustainability Promotion Team submits it to the Board of Directors for approval, and then publishes the annual sustainability report.

All financial data in the reports have been audited and certified by KPMG in accordance with the International Financial Reporting Standards (IFRS), and the consolidated financial information is publicly released All are calculated in New Taiwan Dollars. The non-financial performance data in the report are based on ACCL's own statistics and surveys. The collection, measurement, and calculation methods for data information are primarily based on Taiwanese regulations. If there are no special regulations, international standards will be used. Any estimates will be noted in the relevant sections.

External guarantees and assurances

The standards and certification bodies specified in the report are as follows

Category	Passing international standards for inspection	Verification Agency
Greenhouse gas emissions	ISO 14064-1:2018 Organizational Greenhouse Gas Inventory Management System	Fabiao International Certification Co., Ltd
Financial reporting	International Financial Reporting Standards	Anhou Jianye United Certified Public Accountants
Environmental management	ISO 14001:2015 Environmental Management System	Enya International Certification Services Co., Ltd
Occupational Safety and Health Management	ISO/CNS 45001:2018 Occupational Health and Safety Management System	Enya International Certification Services Co., Ltd
Quality management	IATF 16949:2016 Quality Management System for the Automotive Industry	UKAS Quality Management
	ISO 9001:2015 Quality Management System	UKAS Quality Management
	IECQ QC080000:2017 Hazardous Substances Process Management System	IECQ ECCC Electronlc Components Certification Corporation
Energy management	ISO 50001 Energy Management System	TUV (Taiwan, Germany, North Germany, Technical Monitoring Consultant)

This report has not obtained third-party assurance

Information restructuring

ACCL did not have any major information reorganizations during the reporting period.

Release time

ACCL regularly publishes its sustainability report every year; this year marks the third release, and it is also publicly available on its official website.

Current version: August 2026

Previous release: August 2025

Next release: August 2027

ACCL Sustainability Report

Contact information

If you have any suggestions regarding the contents of this report or ACCL's sustainability efforts, please feel free to contact ACCL.

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E-mail：esg@accl.com.tw

Company website: https://www.accl.com.tw/

ACCL Official Website Corporate Sustainability



Message from the Chairman

At this critical juncture of global supply chain restructuring and climate change, sustainability is no longer an option for businesses—it is a prerequisite for maintaining core competitiveness. Guided by the business philosophy of "Innovation, Harmony, and Excellence," ACCL not only pursues sound operational performance but also fully integrates Environmental (E), Social (S), and Governance (G) into its core business strategy, striving to become a benchmark enterprise with green competitiveness and operational resilience.

Green Manufacturing and Environmental Sustainability (Environmental).

As a manufacturer specializing in high-end printed circuit boards (PCBs), we deeply understand the interdependence between production processes and natural resources. ACCL fully implements green manufacturing and promotes low-carbon transformation and resource recycling:

- Energy Management Upgrade: In 2024, we fully implemented the ISO 50001 Energy Management System.
- Precision Carbon Reduction: We have conducted a comprehensive inventory of energy consumption and established data-driven carbon reduction projects.
- Resource Conservation: We enforce strict water recycling, waste and plastic reduction, and chemical safety management.
- Ecological Harmony: We actively invest in energy-saving improvements to minimize the ecological impact of our manufacturing processes.

People-Centric Approach and Social Good (Social)

"Harmony" is the cornerstone of our interactions—uniting our employees internally and connecting with society externally. We firmly believe that talent is the key driver of corporate sustainability:

- Workplace Well-being: Creating a safe, healthy, and friendly work environment with zero injuries.
- Diversity and Equality: Ensuring diverse, inclusive, and equal development opportunities, and providing clear career development pathways.
- Local Engagement: Deepening our participation in public welfare initiatives and supporting local communities and vulnerable groups through concrete actions.

• Ecosystem of Shared Prosperity: Collaborating with upstream and downstream supply chain partners to collectively raise standards for fulfilling social responsibility.

Integrity in Governance and Striving for Excellence (Governance)

Integrity in business operations is ACCL' s non-negotiable bottom line. Faced with a rapidly changing international landscape, we continue to strengthen the resilience of our governance:

• Robust Structure: Strengthening the Board of Directors' functions and upholding the principles of diversity and independence.

• Risk Management: Integrating climate risks and sustainability issues into the company' s overall risk management framework.

• Transparent Communication: We adhere to highly transparent information disclosure to safeguard the interests of all stakeholders.

Looking back, we have demonstrated resilience amid uncertainty; looking ahead, ACCL will continue to "surpass" our own expectations. We will leverage our technical strengths in the PCB sector and work hand in hand with our global customers, employees, and partners to fulfill our sustainability commitments and jointly embark on a new journey toward a green, harmonious, and vibrant future.

About ACCL



ACCL was established in 1995 and is dedicated to the manufacturing and sales of Printed Circuit Boards (PCBs). Its main shareholder is Compal Group, holding about 40% of the shares. At its founding, the company focused on large-scale products such as notebook boards, which were relatively challenging. After Chairman Yung-Ching Chang and General Manager Hui-Long Hung successively took office, the company began to re-examine the market situation starting in fiscal year 2008. By clearly defining market segmentation and product positioning, it turned disadvantages into advantages, targeting a small and diverse range of high-end servers and industrial computers, differing from competitors who focused more on computers and various consumer electronics. In 2009, the company first turned profitable, and since then, it has maintained profitability every year, with successful and effective product transformation.

Currently, our company focuses on highly reliable multilayer printed circuit rigid boards, with products for commercial and industrial product PCBs, mainly used in cloud servers, industrial computers, network communication products, IC testing, and more.

We provide full-process services to meet customer needs at any time. Our main clients are all listed leaders, and in recent years, ACCL's market share has shown steady growth.

In terms of product technology and business governance, ACCL continues to deepen its transformation, focusing on the development of "super high-rise boards (> 30-layer multilayer printed circuit boards)" and "boards for high-end industrial computers." We leverage our full-process service advantages, working hand in hand with customers and material suppliers to collaborate on green and advanced material development; By leveraging intelligent smart factories and flexible production lines, we maximize energy and production efficiency. With global demand for AI servers surging, ACCL will establish a high defense threshold with outstanding advanced technology, precisely positioning itself in the high-end AI market and achieving sustainable growth.

ACCL

Business philosophy

Innovation	Everyone talks about innovation, always thinking about innovation, and seeking innovation everywhere. With new thinking and concepts, we drive innovation in R&D, technology, operations, processes, products, and strategy, constantly innovating and renewing every day. Innovation comes from knowledge, and knowledge comes from learning. Implement a lifelong learning culture and build a continuous source of innovation.
Harmony	Abide by laws and discipline, uphold integrity, and create a fair and reasonable development environment. Good coordination and unity, forming a family culture of division of labor and cooperation. Value teamwork, focus on efficiency, integrate corporate resources, and seek common development.
Surpass	Personal pursuit of conquering and surpassing oneself. Management strives to break through the status quo and challenge limits. Aim for performance to surpass competitors, stay at the forefront, and pursue excellence. There is no best, only better. Break through today and challenge yesterday's pattern to create new prospects for tomorrow.

ALLIED CIRCUIT CO., LTD.		
Date of Establishment	April 26, 1995	
By market	Publicly listed company (stock code: 8155).	
OTC listing date	December 28, 2012	
By industry	Electronic components industry	
Paid-in capital	6.0.7 billion	
Chairman	Yung-Ching Chang	
General Manager	Hui-Long Hung	
Number of employees	Taiwan: 1,140 employees (as of December 31, 2025, including dispatched staff).	
Company address	No. 128, Gong 2nd Road, Wulin Liv, Longtan District, Taoyuan City	
Net Sales for 2025 (Consolidated)	4,950,000 thousand yuan	
Main products	Manufacturing and sales of printed circuit boards Multilayer printed circuit boards have 2 ~ 72 layers, and high-density interconnection boards (HDI) have 4 ~ 72 layers Board thickness < 8.0mm	
Sales figures for 2025 (consolidated).	Domestic sales: 618,757 square feet Exports: 540,000 square feet	
Operating locations	Taiwan	**Company History**

/ Product sales and supply regions

In ACCL2025, the main sales markets were Taiwan (domestic sales 53.4%) and Asia (export sales 46.6%). The company's main customers were listed leaders or their invested companies, with relatively sound finances and stable orders.

Unit: NT$ thousands

Year	2024		2025	
Domestic and foreign sales	Value	%	Value	%
Domestic sales	2,173,854	60.12%	2,643,218	53.40%
Export	1,441,901	39.88%	2,306,782	46.60%
Total	3,615,755	100.00%	4,950,000	100.00%

/ Participating associations and organizations

As a member of Taiwan's printed circuit board industry, ACCL actively participates in industry-related exchanges, dedicated to promoting the development, standard-setting, and environmental practices of the printed circuit board sector. Based on its headquarters in Longtan, Taoyuan, it participates in local industry associations to strengthen connections between the local economy and industry, jointly plan industrial improvement and promotion, and enhance the competitiveness of the region's industries.

Organization name	**Representative/Serving in the association**
Taiwan Printed Circuit Board Association (TPCA).	General Manager and Deputy General Manager / Member
Taoyuan City Industrial Association	Management Department Manager / Member
Taoyuan City Longtan Industrial Zone Manufacturers' Association	Management Department Manager / Member

1. Sustainable management and communication

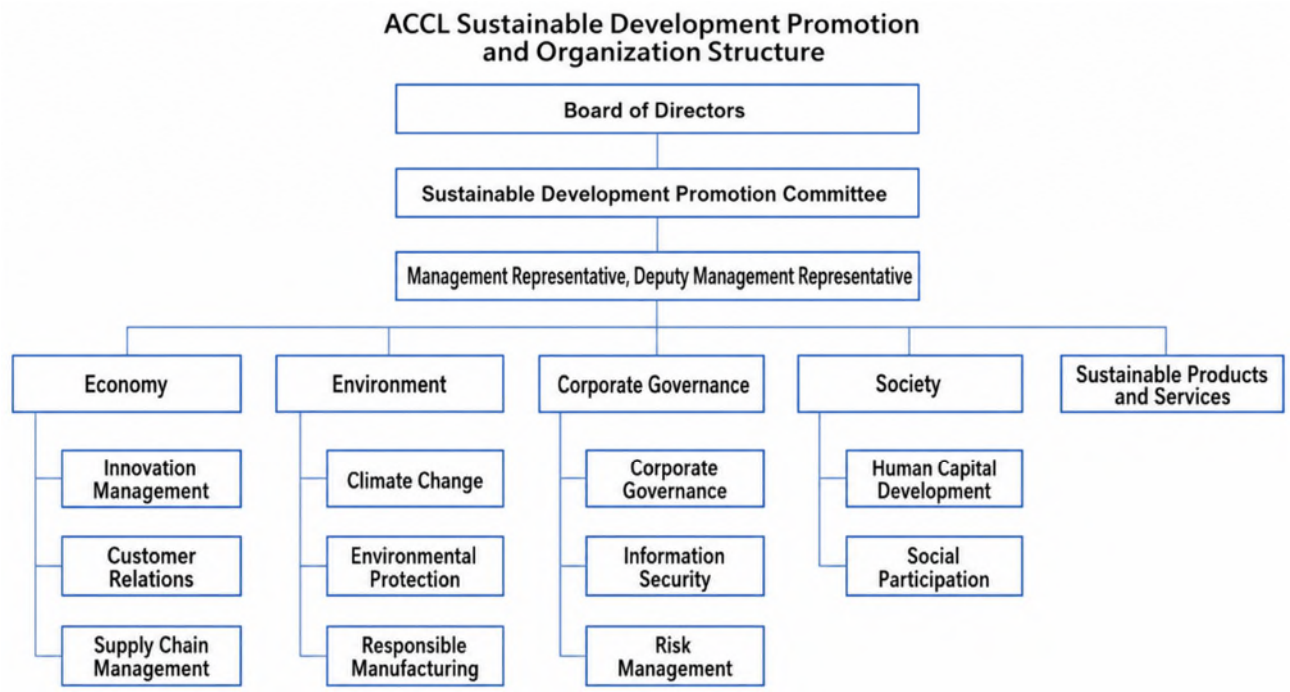
1.1 Sustainable organizational structure

ACCL's management team is dedicated to their core operations, adhering to the business philosophy of "Innovation, Harmony, and Surpassing" to promote corporate sustainability, which is ACCL's founding commitment. As the company continues to grow, in order to pursue sustainable operations and fulfill social responsibility, we have established a clear sustainability management mechanism and set long-term development goals to continuously create value. Therefore, ACCL integrates internal and external resources in its sustainable development process, and, based on the characteristics of the PCB industry and with reference to the "Practical Code for Sustainable Development of Listed Companies," has established the "ACCL Co., Ltd. Sustainable Development Code of Practice" for directors and all employees to follow. It manages the risks and impacts of the company's overall operations on corporate governance, economic, environmental, and social issues, formulates relevant strategies and management plans, and continuously improves. to achieve a sustainable mindset for business development.

/ Sustainable Development Promotion Task Force

The ACCL Sustainable Development Promotion Team was established in April 2023, with the Vice President of Business serving as the management representative. The top executives of each department are appointed as the heads of functional groups. Members of each functional group integrate resources across departments to promote the implementation of corporate sustainable development. It is stipulated that management representatives report implementation progress to the General Manager every two weeks at supervisory meetings. The Promotion Team has established functional groups, with various sustainable development topics concurrently handled by relevant departments: Innovation Management and Supply Chain Management, Customer Relations, Sustainable Environment and Responsible Manufacturing, Corporate Governance and Risk Management, Information Security, Human Resources, and Social Participation. The report was submitted to the Board of Directors for

approval in 2024. Subsequently, the company will regularly report the progress and implementation results of sustainability programs to the Board, and publicly issue sustainability reports to fully disclose the results of corporate governance, economic, environmental, and social execution.



/ The role and supervision of sustainable governance

1. The Board of Directors oversees the promotion of sustainability projects

Considering stable operating models and no significant changes in the external environment, our company conducts a major topic identification every two years by the Sustainable Development Promotion Team, distributing major issue questionnaires to internal executives and stakeholders to investigate the impact of various ESG issues on the economy, environment, and population, and to analyze the major issues of the year. Each subgroup of the Sustainable Development Promotion Team is responsible for drafting various sustainability project policies, risk assessments, and response measures, reviewing changes in risk and management status, and compiling ESG-related information quarterly to report to the Board of Directors.

2. Sustainable reporting management

Each year, the Sustainable Development Promotion Team collects relevant content and data, which are then reviewed by the responsible supervisors of each group. Subsequently, the management representatives of the Promotion Teams compile the information, which is submitted annually to the Board of Directors for review and review. After approval, the information is issued.

2025 Sustainability Issue Submission to Board Meeting Points (Key Major Communication Events)

Board date	Agenda Content
2/21	■ The Company's Progress Report on Greenhouse Gas Inventory and Verification for the Fourth Quarter of 2024 ■ Report on the company's ESG-related activities
5/13	■ Report on the progress of greenhouse gas inventory and verification for the first quarter of 2025 ■ Report on the company's ESG-related activities
8/07	■ The Company's Progress Report on Greenhouse Gas Inventory and Verification for the Second Quarter of 2025 ■ Report on the company's ESG-related activities ■ Approved the 2024 Sustainability Report
11/11	■ The Company's Progress Report on Greenhouse Gas Inventory and Verification for the Third Quarter of 2025 ■ Report on the company's ESG-related activities

1.2 Stakeholder identification and communication

/ Stakeholder identification

ACCL refers to industry peers, value chain partners, and aggregated stakeholders whose business operations may come into contact or influence, identifying a total of 15 types of stakeholders, using the AA1000 Stakeholder Engagement Standard(SES) The five principles (Dependency, Responsibility, Influence, Multiple Perspectives, Tension) are evaluated by the heads of each responsible unit of the Sustainable Development Promotion Team based on business relevance, using online questionnaires to identify various stakeholders. Based on the scoring results, the main stakeholders are identified through meetings and discussions, in order: customers, employees, government agencies, shareholders/investors, suppliers, and banks/financial institutions.

In addition to regular communication and exchanges with six types of stakeholders, ACCL issued its first sustainability issue concern questionnaire in 2023 to clarify stakeholder concerns and expectations, serving as an important reference for corporate sustainability management, and responding to ACCL's first sustainability report. Considering the stability of the operating model and the absence of significant changes in the external environment, ACCL generally conducts stakeholder identification every two years. If there are significant changes in operations or the broader environment in the future, the frequency of stakeholder identification will be adjusted as appropriate.

/ Stakeholder communication

ACCL 's 2025 stakeholder focus issues, communication channels, and negotiation achievements

Pros and cons Related persons	Significance for ACCL	Focus on issues	Communication channels/frequency	2025 Discuss and align with actual achievements
Client	Customers are important partners in the company's operations, meeting their needs to enhance the company's quality and service capabilities	● Human rights management ● Energy and emissions ● Customer management ● Labor relations ● Tax governance	● Customer satisfaction survey / Annually ● Product quality feedback / real-time ● Communication on new product R&D progress, reliability, and delivery schedules / irregular	● Collected 50 customer satisfaction surveys, with an average customer satisfaction score of 88.39
Employees	Employees are an important asset and cornerstone, and must be provided with the friendliest work environment, allowing them to grow and thrive alongside the company under full respect and care. The company also offers a comprehensive compensation and benefits system to attract outstanding talent, and talent development is also a key focus of our ongoing efforts.	● Diversity and inclusion ● Business performance ● Air pollution ● Water resources ● Climate change response	● Labor-management meetings / quarterly ● Employee Welfare Committee Meetings / Irregular ● Occupational Safety and Health Committee Meetings / Quarterly ● General Manager Forums / Quarterly ● Employee Feedback Mailbox / Real-time ● Internal company announcements / Real-time	● 4 labor-management meetings ● 3 meetings of the Employee Welfare Committee ● Occupational Safety and Health Committee 4 sessions ● 4 general manager forums ● Employee feedback mailbox has been fully replied

Government Agency	The government supervises enterprises, formulates regulations for companies to follow, and requires regular reporting of corporate governance-related matters as business norms. Enterprises use various information dissemination channels and tools to engage in two-way information exchanges with the government, aiming to gain government trust, support, and cooperation, thereby establishing a favorable external political environment and promoting the survival and development of enterprises.	● Research and innovation ● Information Security Management ● Waste management ● Energy and emissions	● Official documents and official letters / Irregular periods ● Regulatory Authority Policy Promotion Meetings / Irregular ● Phone communication / Real-time communication ● Supervisory authority visits and inspections / irregular inspections ● Market Observation Post System / Real-time ● Corporate Governance Evaluation / Annual ● Sustainability Report / Annually	● OTC Center conducted 19 questionnaires ● There were 0 major illegal incidents ● In accordance with government agency regulations, regularly complete relevant testing, reporting, and approval ● Conduct internal audits to comply with relevant laws and regulations; Government agencies conduct more than 5 on-site visits ● Participate in promotional meetings or legal update seminars organized by competent authorities ● Participate in government-related subsidy programs, such as: investment tax credits for "investment in smart machinery, 5G systems, and cybersecurity products or services" and "R&D expenditure investment credits" projects that comply with the Industrial Innovation Act

Pros and cons Related persons	Significance for ACCL	Focus on issues	Communication channels/frequency	2025 Discuss and align with actual achievements
Shareholders/ investors	Shareholders and investors provide capital necessary for long-term corporate development, and their evaluations and recommendations influence company value and business strategy considerations. ACCL aims to return to shareholders and investors through sustainable operations and profits.	● Information Security Management ● Supply chain sustainability management ● Research and innovation ● Occupational Health and Safety ● Operate with integrity ● Talent recruitment and retention	● Company Financial Report / Quarterly ● Annual General Meeting / Annually ● Company Annual Report / Annually ● Institutional investor briefings and investor meetings / irregular ● Investor contact window / Real-time ● Company website / Real-time ● Market Observation Post System / Real-time	● Release at least 30 major messages and announcements ● Regularly upload and announce declarations in accordance with regulations
Suppliers	Suppliers are important partners in the company's operations. Stable cooperation with excellent suppliers ensures a steady supply of resources, reduces operating costs, and improves product quality, enabling customers to provide high-quality products for mutual growth and sustainable operation.	● Occupational Health and Safety ● Business performance ● Biodiversity ● Energy and emissions ● Research and innovation ● Information Security Management	● Phone and email / Real-time ● "Responsible Business Alliance Code of Conduct (RBA)" promotion / annually ● External complaint channels / Real-time ● Supplier audits / annually ● Key raw material supplier assessments / monthly	● Communicate compliance with the RBA Code of Conduct and other requirements to suppliers via email ● Before entering the factory, contractors must participate in the company's hazard disclosure training to

				reduce and prevent risks of violating occupational safety and health regulations ● Audited 41 suppliers, including 17 key raw material suppliers and 24 equipment, contracting, and service providers ● 100% of Key Suppliers Sign the 'Qualified Supplier Social Responsibility Management Commitment Letter'
Bank/Financial Institution	Financial institutions, as key members of ACCL funds and lending, establish proactive and effective communication, explain company finances and sustainable operations to them, which not only benefits the company's funding costs and investment attractiveness, but also boosts its market reputation.	● Human rights management ● Chemical safety ● Customer management	● Phone, email, and instant calls ● Market Observation Post System / Real-time ● On-site interviews / irregular	● Visit ACCL more than 20 times in person ● Eight financial institutions completed credit approvals

1.3 Identification of Material Issues

ACCL follows the disclosure principles of "GRI 3: Material Topics 2021," using "the actual or potential impacts of ACCL's operations on external economic, environmental, and social (human rights) impacts" as the basis for identifying and assessing sustainability issues, while also taking into account the EU's proposed Double Materiality is also evaluated on the "potential impact on ACCL sustainability" to identify material ACCL topics. A comprehensive analysis of the company's operational processes that causes (or may cause) the impact (significant impact) on both external and internal conditions. Considering the stability of its operating model and the absence of significant changes in the external environment, ACCL conducts the aforementioned major topic identification every two years in principle. If there are significant changes in operations or the broader environment in the future, the frequency of major topic identification will be adjusted as appropriate.

/ Major topic evaluation process

<table>
<tr><th>Steps</th><th colspan="3">Content</th></tr>
<tr><td>1. Understand the organizational context</td><td colspan="3">Collection and Summary of Sustainability Issues:
References include GRI Standards, SASB Standards - Topics and Indicators for Hardware Industry Sustainability Disclosure, United Nations Sustainable Development Goals (SDGs), ESG rating agencies (MSCI, DJSI), OTC companies preparing and submitting sustainability reports, industry-related regulations and standards, recommendations from leading companies and sustainability consultants, and more, identifying and compiling a total of 20 sustainability topics.</td><td rowspan="2">20 items
Sustainability issues</td></tr>
<tr><td>2. Identify actual and potential impacts</td><td>Economics and Governance (G)

Operational performance

Operate with integrity
Information Security Management
Tax governance and risk management

Research and innovation
Customer management</td><td>Environment (E)

Climate change risk assessment

Energy and emissions
Biodiversity

Water resource management

Air pollution prevention
Waste management</td><td>Society (S)

Supply chain sustainability management
Talent recruitment and retention
Talent Development and Nurturing
Human rights commitment and management
Occupational Health and Safety
Chemical safety

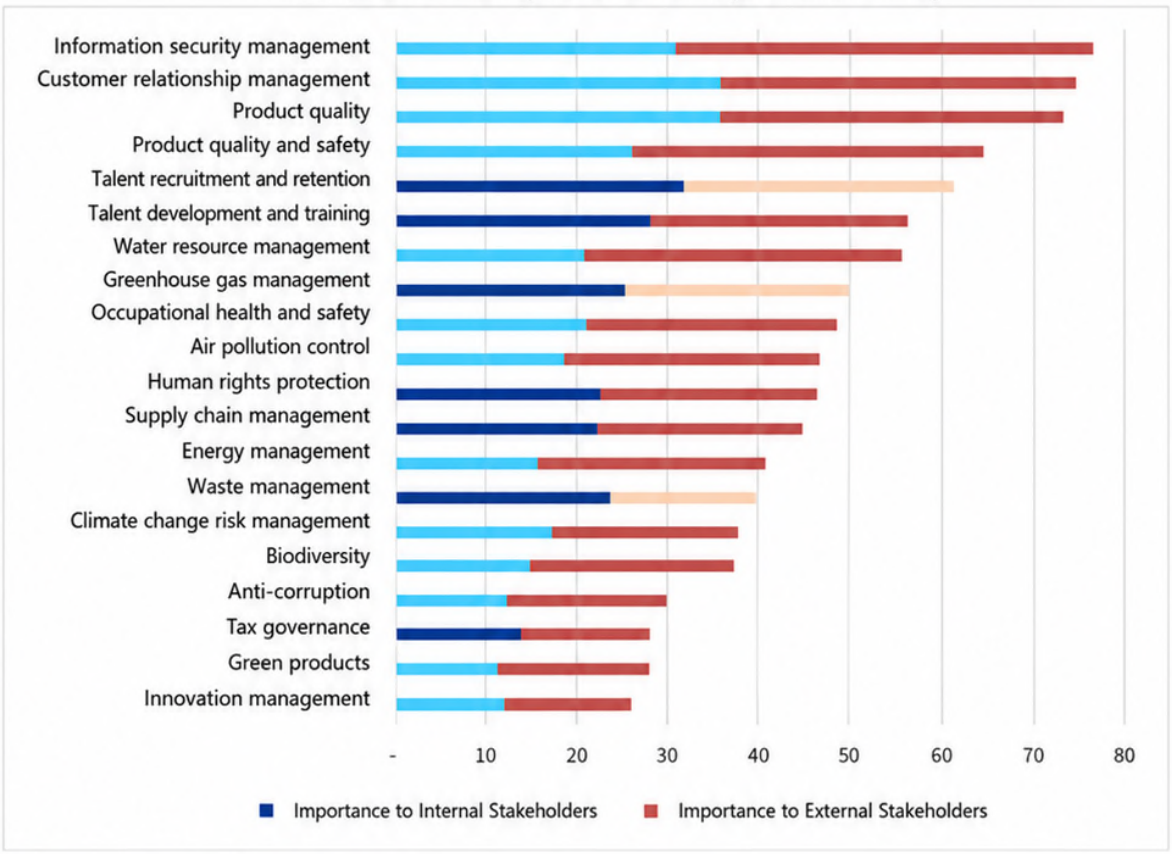
Product quality and safety
Diversity and inclusion</td></tr>
</table>

<table>
<tr><th>Steps</th><th colspan="3">Content</th></tr>
<tr><td>3. Assess the significance of the impact</td><td colspan="3">Double Materiality Impact Assessment:
In 2024, the Sustainable Development Promotion Team held a "Major Theme Identification Assessment Meeting" to assess the actual negative impacts and positive impacts of various sustainability issues, as well as potential future negative and positive impact scenarios.

<table>
<tr><th colspan="3">Assess the significance of the impact</th></tr>
<tr><td rowspan="5">External impact</td><td colspan="2">Assess the impact (or potential cause) of each issue on the economy, environment, and society (human rights), and assign points to those involving human rights.</td></tr>
<tr><td>・Assess the significant impact of negative impacts</td><td>・Considering severity (scale, scope, and difficulty of remedy) and possibilities.</td></tr>
<tr><td>・Assess the significance of positive effects</td><td>・Scale, scope, and possibilities.</td></tr>
<tr><td>・The actual impact</td><td>・Significance assessments are conducted based on whether actual impact events will occur in 2024 and 2025.</td></tr>
<tr><td>・Potential impact</td><td>・Estimate the significance based on the possibility of potential shock events in the future.</td></tr>
<tr><td>Internal impact</td><td colspan="2">Assess the negative and positive impacts each issue has (or may cause) on the Company</td></tr>
</table></td><td>20 items
Negative impact and positive impact assessment</td></tr>
<tr><td>4. Decide on major topics</td><td colspan="3">Significant impact ranking:
Significant impact is ranked accordingly, with statistics on the "actual," "potential," "positive," and "negative" impacts of each sustainability issue, along with the "stakeholder concern" score, and discussion and confirmation based on the ranking results.
Decide on major topics:
Based mainly on average scores and actual occurrence, the Sustainable Development Promotion Team evaluated and selected 13 major topics for priority reporting.</td><td>13 items
Major topics</td></tr>
</table>

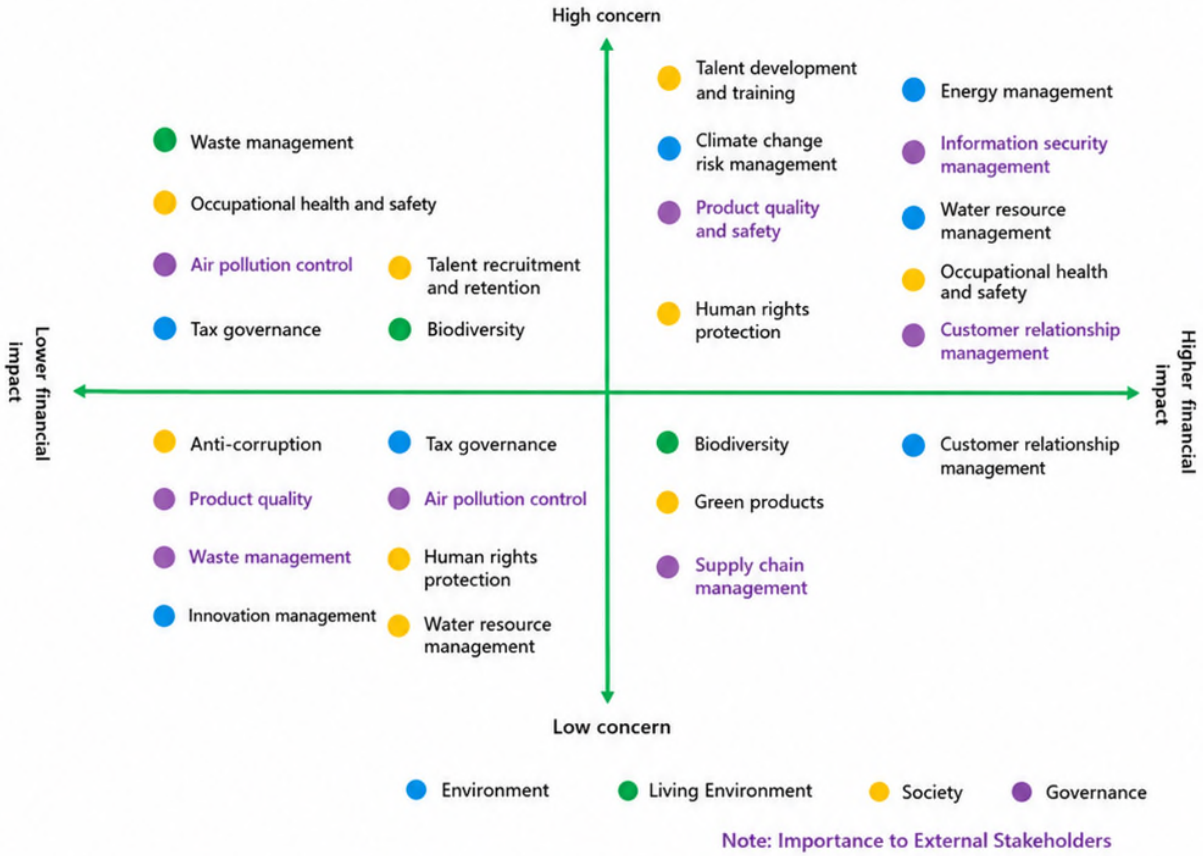
5 Response and Management	**Major Topic Approvals:** The 13 selected major themes will be submitted by representatives of the Sustainable Development Promotion Team to the General Manager for approval. **Disclosure management policies and goal setting:** The 13 material topics were disclosed according to the "GRI 3-3 Material Topic Management" disclosure management policy and consolidated into 12 major topic management guidelines as the key foundation for setting ACCL sustainability management strategies and objectives. Short-, medium-, and long-term objectives for each major theme were set as directions for future sustainability management review and adjustment.	**12 items** Major Topic Management Policy

Sustainable Development Issue Importance Survey



Note: The higher the score, the greater the importance.

Materiality Matrix of Major ESG Topics and Stakeholder Concerns

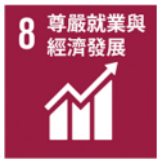


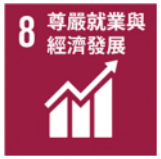
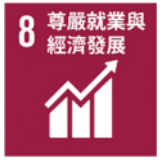
Note: Importance to External Stakeholders

/ Major topics

Based on the assessment results of the "significance of sustainability issue impact" and the "stakeholder concerns" items, the ACCL Sustainability Development Promotion Team selected 13 priority reporting topics for 2024 this year as the major priority topics for the ACCL2025 Sustainability Report. Below is an overview of the management, actions, and outcomes taken on each major topic, as well as the formulation of short-, medium-, and long-term sustainability goals, echoing the United Nations (Sustainable Development Goals (SDGs) and demonstrating ACCL's commitment to addressing global sustainability issues.

Number	2025 Major Themes	Management objectives	Sustainability Standards (Topics) Echo	Echoing the SDGs	Corresponding chapters	Management policy	Corresponding to 2024 Major topics
1	Information Security Management	Protect customer privacy and confidential information, implement cybersecurity risk management, and prevent potential information leaks from impacting operations.	[GRI] Customer Privacy: 418 [DJSI] Privacy protection [SASB] Product Safety	-	2. Management and governance	Information Security Management	Information Security Management
2	Customer management	This ensures that customer service operations have certain service standards and can provide the best customer satisfaction, meeting customer requirements for ACCL	Custom theme		4. Supply chain management	Customer management	Customer management

Number	2025 Major Themes	Management objectives	Sustainability Standards (Topics) Echo	Echoing the SDGs	Corresponding chapters	Management policy	Corresponding to 2024 Major topics
		product quality, delivery time, price, and other aspects.					
3	Operational performance	Operational performance is the foundation of corporate sustainability, ensuring sustained growth and profitability, enhancing competitiveness, meeting the expectations of shareholders, employees, and customers, and achieving sustainable operations.	[GRI] Economic Performance: 201-1, 201-4		2. Management and governance	Business performance	Business performance
4	Product quality and safety	Ensure that products 100% comply with customer and domestic and international regulatory standards.	[GRI] Customer Health and Safety: 416 [SASB] Product Life Cycle		3. Research and Innovation	Product quality and safety	Product quality and safety
5	Human rights commitment and management	ACCL is committed to safeguarding employees' basic human rights, complying with relevant	[GRI] Labor Relations: 402 [GRI] Freedom of Association and Group Negotiation: 407		6. An inclusive workplace	Human rights management	Human rights management

Number	2025 Major Themes	Management objectives	Sustainability Standards (Topics) Echo	Echoing the SDGs	Corresponding chapters	Management policy	Corresponding to 2024 Major topics
		labor laws, and creating a more equal, inclusive, and friendly workplace environment in a diverse talent pool and market.	[GRI] Child labor: 408 [GRI] Forced and Compulsory Labor: 409 [MSCI] Labor Management				
6	Talent recruitment and retention	ACCL upholds a people-oriented spirit, dedicated to attracting outstanding talent and increasing retention preferences, enabling employees and the company to create the future together.	[GRI] Market Position: 202 [GRI] Labor-Management Relations: 401 [GRI] Employee Diversity and Equal Opportunities: 405 [GRI] Economic Performance: 201-3 [SASB] Employee Diversity and Inclusion [DJSI] Talent Attraction and Retention		6. An inclusive workplace	Talent recruitment and retention	Talent recruitment and retention
7	Talent Development and Nurturing	We offer comprehensive training mechanisms and career development directions to attract and retain top talent, expanding and maintaining corporate	[GRI] Training and Education: 404-1, 404-3		6. An inclusive workplace	Talent Development and Nurturing	Talent Development and Nurturing

Number	2025 Major Themes	Management objectives	Sustainability Standards (Topics) Echo	Echoing the SDGs	Corresponding chapters	Management policy	Corresponding to 2024 Major topics
		productivity and competitiveness.					
8	Research and innovation	Develop new products that meet high-speed signal requirements to meet the needs of factories' future next-generation products, achieving the goal of meeting application needs.	[GRI] Materials: 301-1, 301-2 [GRI] Energy: 302-5 [DJSI] Innovation management, operational ecosystem efficiency, product management		3. Research and Innovation	Research and innovation	Research and innovation
9	Occupational Health and Safety	To comply with occupational safety and health regulations and other related requirements, improve occupational safety and health standards, prevent unsafe behaviors, environments, and equipment, prevent occupational accidents, and fulfill the responsibility to	[GRI] Occupational Safety and Health: 403 [DJSI] Occupational Health and Safety		6. An inclusive workplace	Occupational Health and Safety	Occupational Health and Safety

Number	2025 Major Themes	Management objectives	Sustainability Standards (Topics) Echo	Echoing the SDGs	Corresponding chapters	Management policy	Corresponding to 2024 Major topics
		safeguard employee safety and health.					
10	Energy and emissions	Reduce energy consumption and greenhouse gas emissions.	[GRI] Energy: 302-1, 302-3, 302-4 [GRI] Emissions: 305-1~305-5		5. Environmentally friendly	Energy and emissions	Energy and emissions
11	Chemical safety	Establish and maintain response and handling of chemical substances, clearly state operational procedures and standards to ensure employee health and safety, prevent accidents, protect the work environment and surrounding communities, prevent environmental pollution, and reduce legal and operational risks for the company.	[MSCI] Chemical Safety		6. An inclusive workplace	Occupational Health and Safety	Chemical safety
12	Supply chain sustainability management	ACCL follows the RBA's principles and related guidelines by	[GRI] Procurement Practice: 204		4. Supply chain management	Supply chain sustainability management	Supply chain sustainability management

Number	2025 Major Themes	Management objectives	Sustainability Standards (Topics) Echo	Echoing the SDGs	Corresponding chapters	Management policy	Corresponding to 2024 Major topics
		investigating whether suppliers uphold the principles of environmental protection, occupational safety and health, and corporate responsibility, fulfilling their duties as a corporate citizen.	[GRI] Supplier Environmental Assessment: 308 [GRI] Supplier Social Assessment: 414 [SASB] Supply chain management and raw material procurement [MSCI] Disputed Minerals Procurement [DJSI] Supply chain management				
13	Climate Change Risk Assessment Management	Reducing the environmental impact caused by climate change and operations.	[GRI] Economic Performance: 201-2		5. Environmentally friendly	Climate change response	Climate change response

Note: The table above ranks the scores of the major thematic impact assessment.

2. Management and governance

Business Performance Management Policy

Business performance Management policy	**Major topic: Business performance** [GRI] 201 Economic Performance	
Positive benefit description	In ACCL2025, EPS was positive, and dividends and bonuses were distributed to enhance the interests of shareholders and employees. The company's future capital expenditure is estimated to be over 700 million, including equipment replacement and replacement, which will increase equipment suppliers' revenues	
Negative impact description	Due to geopolitical factors, American clients are demanding diversified production bases. The company's Vietnam production line currently under construction may lag behind peers, leading to some order loss, declining revenue, and damaging the profits of various stakeholders	
Remedial mechanisms/measures	If there are any major changes in company operations, the "material information" will be disclosed in accordance with the law and explanations to various stakeholders	
Policy/Commitment	Business Philosophy: Innovation, Harmony, Surpassing	
Responsibility	Management level	
Goal	● In terms of development strategy, continuously increasing the proportion of servers is the main goal ● In manufacturing, we actively enhance in-house process capabilities and yields, aligning with customers' product development blueprints to strive for High Reliability products to increase profitability ● Continuously and effectively utilize information systems for management to increase labor output and introduce statistical analysis methods to quickly solve problems, improve efficiency, reduce costs, and gradually implement corporate sustainability (ESG). ● In terms of customer development, in addition to actively developing new Server/IPC/Networking customer bases, we will continue to expand partnerships with leading companies in target industries	
Specific actions for 2025	● Mass production of various AI servers, ongoing development of high-end and high-end product markets such as AI server-related applications and customers, and increasing niche product offerings ● Participate in government guidance programs to continuously improve the technology and management capabilities of high-end products and increase yield ● Completed greenhouse gas inventory, continuously introduced an information management system, and improved management and production efficiency ● Actively establishing overseas production bases (Vietnam)	
Management evaluation mechanism	The company holds a company-wide meeting in mid-month to review and share the actual operating performance and various indicators of each unit for the previous month	
Performance Outcomes	● AI servers have been certified by the world's top three server manufacturers, with the proportion of AI server revenue continuing to rise ● Approved Ministry of Economic Affairs subsidy for low-carbon and smart upgrading transformation of manufacturing industries led by large enterprises ● Greenhouse gas inventory will be completed in 2025, and ISO 14064-1 verification will be completed in June 2026	

2.1 Operational Performance

From 2024 to 2025, the global PCB industry is undergoing a major transformation from a "consumer-oriented" to a "computing power and energy-driven" approach: AI servers and high-speed networks: The generative AI boom is driving demand for high-performance servers, driving significant growth in the output value of high-end PCBs. The demand for low-Earth orbit satellite communications has become another robust growth driver. Looking ahead to 2026, the PCB industry will enter a "golden decade." With the deep integration of material technology and packaging processes, PCBs will play an increasingly irreplaceable role in the AI ecosystem.

Explosive growth of the AI ecosystem: With the widespread implementation of generative AI applications, demand for AI servers, high-performance computing (HPC), and high-speed network communication equipment is surging. Our company has deeply cultivated the high-end digital board and high-spec rigid board sectors, precisely aligning with this wave of technological dividends, resulting in a strong and stable growth trend across the overall market segment.

Industrial Upgrading and Policy Drivers: Benefiting from the government's promotion of "AI industrialization" and the "Five Trusted Industries" policies, our company has entered high value-added supply chains through technological upgrades, maintaining its leading position in the industry.

The company's consolidated net revenue for fiscal year 2025 is NT$4,950,000 thousand, representing a 36.9% increase compared to NT$3,615,755 thousand in fiscal year 2024. For the 2025 fiscal year, consolidated net profit for the period is 376,176 thousand NTD, a 59.16% increase compared to 2024's 236,356 thousand NTD, mainly driven by increased demand in the server market, growth in customer orders and shipment momentum. In recent years, ACCL has applied for the "R&D Expenditure Investment Credit" in accordance with the Industrial Innovation Act. Additionally, according to the Industrial Innovation Act's "Investment in Smart Machinery and 5G Systems and Cybersecurity Products or Services" and the "Actual Investment" in accordance with the Industrial Innovation Act, the amounts after deducting undistributed surplus are 55,513 thousand NTD for 2024 and 75,483 thousand NTD for 2025, respectively. The estimated tax credit for 2025 will increase by 36% compared to 2024.

Unit: NT$ thousands

Tax credits and reductions	2024	2025
Investment credit for research and development expenditures	6,806	7,527
Investing in smart machinery, 5G systems, and cybersecurity products or services	16,156	21,918
"Actual investments" minus undistributed surplus	31,908	46,038
Total	55,513	75,483

ACCL (consolidated) financial performance over the past two years, unit: NT$ thousands		
Project/year	2024	2025
Net revenue	3,615,755	4,950,000
Operating gross profit	580,004	848,218
operating expenses	331,919	449,733
Operating profit	248,085	398,485
Non-operating income and expenses	16,977	24,359
Employee salaries and benefits	845,253	1,016,455
Payment of Investors (Dividends)	152,963	167,303
Pay the government (income tax, business tax, etc.).	48,388	40,641
Government Investment Tax Credits Note	23,605	29,432
Community Investment (Donations, Public Welfare, etc.)	606	700

Note: The investment tax credits for 2024 and 2025 have not yet been approved by the National Taxation Bureau.

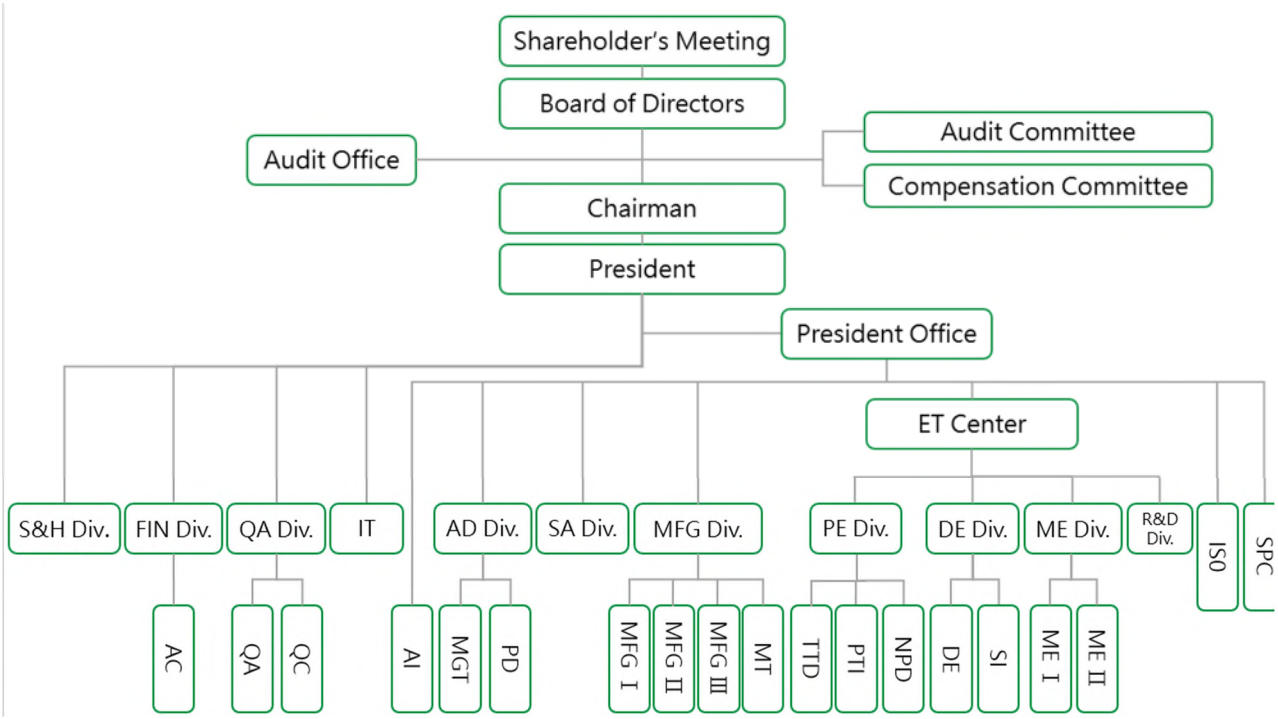
2.2 Corporate Governance

/ Corporate governance organizational structure

ACCL places great importance on operational transparency and corporate governance. In accordance with the Company Act, Securities and Exchange Act, and other relevant laws, ACCL has established the "Code of Practice for Corporate

Governance," "Code of Integrity in Business Conduct," and "Code of Practice for Corporate Sustainable Development." These establish an effective corporate governance framework to strengthen the supervisory functions of the board of directors, fulfill the functions of functional committees, protect shareholder rights, respect stakeholders' interests, and enhance information transparency. The Board of Directors is the company's highest governance unit, i.e., the highest management decision-making unit, and has established two functional committees: the Audit Committee and the Compensation Committee.

Company organizational chart



/ Board composition

According to Article 20 of the ACCL "Corporate Governance Practice Principles," the board of directors is required to guide company strategy, supervise management, and be accountable to the company and shareholders. The board composition should be diverse, considering basic conditions and values such as "gender, age, nationality, and culture," as well as professional knowledge and skills such as "professional background, professional skills, and industry experience." Board members must generally possess the knowledge, skills, and competencies necessary to perform their duties to achieve the ideal goals of corporate governance.

The company has established a fair, just, and open "Director Election Procedure." In accordance with the Company Act and relevant regulations, ACCL directors are

selected through a candidate nomination system and elected by the shareholders' meeting. The articles of incorporation clearly stipulate that a company must have 7 to 11 directors, including no fewer than 3 independent directors and no less than one-fifth of the number of directors. The term of office for directors is three years.

This board of directors consists of 9 members (including 3 independent directors, with independent directors accounting for 33%), serving from June 19, 2023 to June 18, 2026 All independent directors comply with the regulations for independent directors set by the Securities and Futures Bureau of the Financial Supervisory Commission, and none of the directors or independent directors have any circumstances as stipulated in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act. The Chairman does not concurrently serve as a senior manager of the Company, and directors who also serve as company managers must not exceed one-third of the number of directors. All current board members possess relevant industry backgrounds and management capabilities, possessing extensive experience in operating world-class companies or academic knowledge. However, to ensure the company's sustainable operation, the board members prioritize expertise and complementarity across various fields to achieve diversity.

The company has established the "Board Meeting Procedures" stating that the board meeting must be held at least once per quarter. In 2025, there will be 7 board meetings in total, with an average attendance rate of 100% for all directors, including actual attendance of 889% and delegated attendance. For important proposals and detailed operational information for 2025, please refer to page 20 of the ACCL114 Annual Report and the company's official website under the "Investor Section - Board of Directors."

Member of the ACCL2025 Board of Directors

Job title	Name	Gender	Diversified core projects							Age (years).		
			Operational judgment	Business management	Leadership decision-making	Industry knowledge	International market perspective	Financial accounting	Crisis management	51-60	61-70	71-80
Chairman	Yung-Ching Chang Compal Electronics, Inc.Legal representative	Male	V	V	V	V	V	V	V		V	
Director	Wang Zhengqiang Compal Electronics, Inc.Legal representative	Male	V	V	V	V	V	V	V		V	
Director	Hui-Long Hung	Male	V	V	V	V	V	V	V	V		
Director	Zhang Yide	Male	V	V	V	V	V	V	V			V
Director	Guo Xuanbin	Male	V	V	V	V	V	V	V			V
Director	Yang Yansong	Male	V	V	V	V	V	V	V		V	
Independent Director	Xu Qinzhou	Male	V	V	V	V		V	V			V
Independent Director	Tang Linglang	Male	V	V	V	V	V	V	V		V	
Independent Director	Chen Qiuming	Male	V	V	V	V	V	V	V			V

Note:

1. All members of the Company's Board of Directors are male nationals of the Republic of China (Taiwan).
2. In the next board term, one female director will be added to achieve the company's diversity policy.
3. For detailed information on the main (education) backgrounds of the board members and their current concurrent positions in the Company and other companies, please refer to pages 5-9 of the ACCL114 Annual Report.

/ Professional training for directors

According to Article 45 of the Company's "Corporate Governance Code of Practice," board members shall continue to participate in advanced training courses covering corporate governance topics organized by institutions designated in the Directors' Training Promotion Guidelines during or during their term, and are required to strengthen their professional and legal knowledge at all levels. Furthermore, according to the "Guidelines for the Promotion of Training for Directors and Supervisors of Listed Companies," the average training hours per person must exceed 6 hours. In 2025, the total number of continuing education hours for board members will be 77, with each director averaging 8.8 hours of further study The 5-hour advanced course also covers challenges and responses to new global economic and trade changes, new thinking behind the semiconductor industry revolution behind artificial intelligence, corporate digital transformation—AI and emerging technology application cases, sustainable development performance and executive compensation, sustainability legacy and the path to AI application transformation, and the new U.S. tariff storm—supplier survival strategies and challenges and responses to new global economic and trade changes. All directors have 100% of their training hours in compliance with relevant regulations. For detailed course information and hours, please refer to pages 28-29 of the ACCL 2025 Annual Report.

/ Avoidance of conflicts of interest

ACCL includes provisions on conflict of interest in the "Board Meeting Rules," "Code of Integrity in Business Practices," and the Functional Committee Organizational Regulations. If a director or the legal entity they represent has an interest in the matter, they must explain the important content of their interest at the current board meeting. If it is harmful to the company's interests, they may not join the discussion or vote, must recuse themselves during discussion and voting, and may not act on behalf of other directors in exercising their voting rights. For the status of directors reclining from conflicts of interest proposals in 2025, please refer to page 20 of the "ACCL114 Annual Report" under "Corporate Governance Operations."

/ Functional Committee

Compensation Committee

The Compensation Committee is designed to assist the Board in implementing and evaluating the company's overall compensation and benefits policies, as well as the compensation of directors and managers. According to the "ACCL Remuneration Committee Organizational Rules," the Remuneration Committee consists of three members, appointed by resolution of the Board of Directors. At least one independent director must participate, and all members shall elect one independent director to serve as convener and meeting chair. The committee shall hold at least two meetings annually, and be responsible for setting and regularly reviewing the annual and long-term performance targets and compensation policies, systems, standards, and structures of the company's directors and managers, and regularly evaluating the achievement of these performance targets. and specify the details and amounts of individual salary and remuneration.

The current ACCL Compensation Committee consists of three independent directors. The meeting is convened by independent director Chen Qiuming. Chairman Yung-Ching Chang was invited to attend the compensation meeting but recused himself from discussing his compensation. The term of office for this committee is from July 4, 2023, to June 18, 2026. In 2025, there will be four Compensation Committee meetings, with an overall attendance rate of 75%. For detailed operations, please refer to pages 32-34 of the ACCL 2025 Annual Report.

ACCL compensation policy
● Directors' Remuneration (including directors' remuneration and remuneration): According to the company's articles of incorporation, directors' remuneration must be allocated no more than 2% of any profit, which is approved by the Compensation Committee and reported to the shareholders' meeting; Reasonable compensation will be provided based on the company's operational results and sustainable development, as well as the directors' contribution to company performance and the results of the board's performance evaluations. ● Independent Director Remuneration (including remuneration and other business execution expenses): The remuneration for independent directors is based on the "ALLIED CIRCUIT CO., LTD.", Regulations on the Payment of Remuneration for Directors and Functional Committee Members: Independent directors receive a fixed monthly remuneration, and if they participate in the functional committee, they receive a fixed monthly remuneration. Other business execution expenses include a fixed monthly transportation allowance. ● Remuneration for General Manager and Deputy General Manager (including salary, bonuses, and employee bonuses): Based on the salary policy and considering industry standards, after a comprehensive evaluation of the company's operational performance, individual work performance, and contribution, the Compensation Committee will draft a proposal and submit it to the board for resolution. ● Employee Compensation: According to the company's articles of association, no less than 2% of profits (including no less than 0.3% of frontline employee compensation) must be contributed as employee compensation, distributed by the board of directors in stock or cash, including controlling or subordinate employees who meet certain conditions.

Audit Committee

In April 2020, the Board of Directors established the "Audit Committee Organizational Rules" to establish the Audit Committee. The Audit Committee is composed of all independent directors, with at least one member possessing accounting or financial expertise. The term of office for independent directors of this committee is three years, with the possibility of re-election. Meetings shall be held at least once per quarter, and meetings may be convened at any time as needed.

The main objectives of the Audit Committee's operations are the supervision of the following matters:

1. Proper presentation of the company's financial statements.
2. Selection (or dismissal) of certified public accountants, as well as their independence and performance.
3. Effective implementation of the company's internal controls.
4. The company complies with relevant laws and regulations.
5. Management and control of existing or potential risks within the company.

The current ACCL Audit Committee is composed of all three independent directors, convened by independent director Tang Linglang. The term of office for this committee is from June 19, 2023, to June 18, 2026. In 2025, a total of 6 meetings will be held, with a 100% attendance rate for all committee members, including actual attendance of 833% and delegated attendance. The review proposals mainly include the company's issued "Internal Control System Statement," the company's annual consolidated and individual financial statements, business reports and earnings distribution proposals, quarterly consolidated financial statements, the company's proposed "General Principles for Pre-Approved Certification Firms Non-Confidence Service Policy," the company's revised "Internal Control System and Internal Audit System," and the independence and competency assessment of company-appointed certified public accountants. These matters were solicited by the chairperson from all attending committee members. No objections were approved. For detailed operational details, please refer to pages 22-24 of the ACCL114 Annual Report.

/ Performance evaluation of the board of directors and functional committees

To implement corporate governance and enhance the functions of the Board and functional committees, ACCL has established performance objectives to strengthen the operational efficiency of the Board and Functional Committees. In accordance with the revised "Board Performance Evaluation Measures" approved in 2020, internal Board performance evaluations are conducted at the end of each year. Additionally, evaluations must be conducted at least once every three years by external professional independent organizations or expert or scholar teams. The results of internal and external Board performance evaluations must be completed before the end of the first quarter of the following year.

In December 2023, the company conducted the 2023 annual external performance evaluation of the Board of Directors through an external organization. In the first quarter of 2026, the 2025 Board, individual board members, and each functional committee completed internal self-evaluations. The results of the performance evaluation were submitted to the Board meeting on March 6, 2026, and simultaneously disclosed on the Market Observation Post System, annual report, and company website. The company will refer to the recommendations provided in the evaluation to continuously strengthen the board structure and its members, improve the operational efficiency of the board, strengthen corporate governance, and actively promote ESG-related issues.

Implementation of the ACCL2025 Board of Directors' Evaluation		
Assessment cycle	Performed once a year	
During the assessment period	From January 1, 2025 to December 31, 2025	
Assessment scope	The overall board of directors, functional committees, and individual directors	
Assessment methods	**Assessment content**	**Evaluation results**
Board of Directors and Functional Committee Internal performance evaluation	1. Degree of involvement in company operations 2. Grasp company goals and tasks 3. Recognition of directors' responsibilities 4. Degree of involvement in company operations 5. Internal relationship management and communication 6. Improve the quality of board decision-making 7. Board composition and structure 8. Appointment of directors and continuing education 9. Internal control	The self-assessment scores from the entire board, individual board members, compensation committee, and audit committee were all rated as "Excellent (Agree)."
External performance evaluation by the board	Ernst & Young Enterprise Management Consulting uses surveys, interviews, and document data review and analysis to examine eight major evaluation areas: 1. Board structure and processes 2. Board members 3. Legal Entities and Organizational Structure 4. Roles and responsibilities 5. Behavior and culture 6. Director training and development 7. Supervision of risk control 8. Reporting/disclosure and performance supervision	The overall performance level of board structure, members, processes, and information is all classified as "advanced." EY believes ACCL has a healthy and positive board interaction culture, which is one of the foundational elements of a high-performance board.

/ Head of Corporate Governance

To strengthen corporate governance, the company has established a "Corporate Governance Officer" in accordance with the "Guidelines for the Establishment and Exercise of Authority of Board Boards of OTC Companies," serving as the highest executive responsible for corporate governance-related matters. In February 2023, the Board of Directors approved the appointment concurrently by Director Kung-Wen Shen of the Finance and Accounting Department. The Director has more than 16 years of experience in finance, stock affairs, and deliberation management in publicly listed companies, meeting the professional qualifications for corporate governance supervisors. The main responsibilities of the "Corporate Governance Officer" are responsible for executing various corporate governance-related matters, including providing the necessary information and compliance for directors and the audit committee to carry out their duties, handling matters related to board and shareholders' meetings in accordance with the law, and preparing minutes of the board and shareholders' meetings. By 2025, the Corporate Governance Supervisor will continue training for up to 12 hours.

/ Internal audit

The company formulates the "Annual Audit Plan" based on the "Guidelines for Establishing Internal Control Systems for Publicly Listed Companies" and risk assessment. Audits are conducted according to the "Audit Plan," and any deficiencies and anomalies found during the audit are reported to the General Manager, Chairman, Audit Committee, and Board of Directors.

Internal Audit Supervisor: The company has assigned one full-time auditor who meets the qualification requirements set by the competent authority and continues further training. The unit is directly subordinate to the Board of Directors. The appointment and removal of the head of internal audit are approved by the Board of Directors in accordance with the law. The head of internal audit also attends the audit committee and board of directors to report audit affairs; Our internal auditors must have the academic and professional qualifications sufficient to perform their duties, hold international internal auditor certifications, and have no violations of audit functions or any acts that damage reputation.

Acting Audit Officer: The company has appointed one acting internal auditor. The acting position of the internal audit personnel must meet the qualification

requirements set by the competent authority, exercise their powers as required, and continue their further studies.

2.3 Moral integrity

ACCL clearly establishes regulations such as the "Code of Ethical Conduct for Directors and Managers," "Code of Integrity Management," "Procedures and Guidelines for Integrity Management," "Procedures for Handling Major Internal Information and Prevention of Insider Trading," "Management Measures for Transactions with Related Parties, Group Enterprises, and Specific Companies," "Operational Guidelines for Financial and Business Operations Among Related Parties," and "Employee Code of Conduct." These are publicly promoted and published internally on the internal website, and externally disclosed on the "Company Rules and Regulations" section of the official website.

To ensure sound and integrity management, the Company designates the Administrative Management Office as a dedicated unit, responsible for formulating and supervising the implementation of integrity management policies and prevention plans, and reporting to the Board of Directors at least once a year. In 2025, our company has not received any reports related to violations of the Code of Ethical Conduct or the Code of Ethical Conduct, and has not received any legal cases or penalties related to violations of the Code of Ethical Conduct, corruption (contamination) and bribery, insider trading, anti-competitive practices, antitrust practices, and monopolistic practices.

Code of Ethical Conduct for Directors and Managers	
These guidelines apply to the company's directors (including independent directors, hereinafter the same) and managers (including general managers and equivalent, deputy general managers and equivalent, associate managers and equivalents, finance department heads, accounting department heads, and other persons with company management and signing rights). They must adhere to lawfulness, integrity, fairness, and justice, uphold business ethics, and uphold the company's business philosophy of "Innovation, Harmony, and Excellence," performing their duties with integrity.	
● Prevent conflicts of interest ● Avoid opportunities for personal gain ● Confidentiality obligations ● Fair trade	● Protect and properly utilize company assets ● Comply with laws and regulations ● Encourage reporting any illegal or unethical conduct violations

Code of Integrity in Business Conduct

To establish a culture of integrity and sound development, as well as to establish sound business operations, directors, managers, employees, agents, or persons with substantial control must not, directly or indirectly, provide, promise, demand, or receive any improper benefits, or engage in other acts that violate integrity, are unlawful, or breach of fiduciary duties in the course of business activities, in order to obtain or maintain benefits.

- Bribery and acceptance of bribes are prohibited
- Illegal political donations are prohibited
- Improper charitable donations or sponsorships are prohibited
- It is prohibited to offer or accept unreasonable gifts, hospitality, or other improper benefits
- Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights is prohibited
- Engaging in unfair competition is prohibited
- Prevent direct or indirect harm to the rights, health, and safety of consumers or other stakeholders during the research, development, procurement, manufacturing, provision, or sale of products and services

Procedures for handling major internal information and managing insider trading prevention

To establish a sound internal mechanism for handling and disclosing major information within the Company, prevent improper information leaks, ensure consistency and accuracy in information disclosed to external parties, and prevent insider trading, these operating procedures are hereby formulated for compliance.

Regulations on the Management of Transactions with Related Parties, Group Enterprises, and Specific Companies

To meet the actual business needs of the Company and comply with regulatory requirements to achieve the overall interests of the Company, major transactions between the Company and related parties, specific companies, and group enterprises, in addition to being executed in accordance with the Company's general transaction regulations and procedures, must first be approved by the Board of Directors; If necessary, the chairman may make a decision in advance and submit it to the board for ratification afterwards.

Operational Guidelines for Financial Operations Among Related Parties

To improve financial and business dealings between the Company and related parties, and to prevent irregular transactions or improper transfer of benefits in matters such as purchase and sale transactions, acquisition and disposal of assets, endorsements, guarantees, and loans between related parties, financial and operational operations between the Company and related parties, unless otherwise provided by laws or the articles of incorporation, shall be conducted in accordance with these operational guidelines, establishing internal control systems and supervising business management.

Employee Code of Conduct

To guide the conduct of our employees to meet professional ethics standards and help stakeholders better understand these standards, all employees in the execution of their duties should strive to uphold business ethics, uphold the principles of honesty and integrity, conduct all business with integrity, faithfully record all transactions, ensure confidentiality, respect the business assets and intellectual property of the company, customers, and partners, avoid conflicts of interest, and prohibit other improper benefit behaviors. If you have any questions about ethical or legal matters, you should seek professional advice from your department head. If any incident involving breaches of conduct or suspected violations of these guidelines is discovered, all employees are obligated to report them to management.

/ Report and report

ACCL conducts business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement the integrity management policy and actively prevent dishonest behavior, ACCL has established the "Integrity Management Operation Procedures and Behavioral Guidelines" in accordance with the "Integrity Management Code," which specifically specifies the matters that company personnel should pay attention to during business execution, and clarifies the procedures for handling rewards and penalties, complaints, and disciplinary actions.

ACCL encourages internal and external personnel to report dishonest or improper behavior. If internal personnel make false or malicious accusations, disciplinary action will be taken, and in serious cases, dismissal will be imposed. We also establish and announce internal independent whistleblowing mailboxes (including email and physical mailboxes) on the company website and internal sites, for use by both internal and external personnel.

Reporting process	Department/Responsibilities
Reporting channels ▼	The Administrative Management Office is a dedicated unit; upon receiving a complaint, it must immediately report to the General Manager. If the report involves directors or senior executives, it shall be reported to the independent directors. ● Physical delivery via paper mailbox ● Reporting email: A10sug@accl.com.tw ● Report hotline: 03-4992500 #105
Reporting and acceptance ▼	The General Manager's Office is the reporting unit. After receiving the report from the mailbox, it will assign a document number for filing. Cases after the number will be transferred to the dedicated unit (Administrative Administration Office) for processing.
Investigation operations	The head of the Administrative Affairs Office conducts the investigation and reports the process and conclusions to the General Manager's Office. The Office should submit this report to the General Manager for approval and closure.

Categories of reported matters

- Accepting improper benefits (including unreasonable gifts, hospitality, or other illegal benefits).
- Involving illegal or corruption or related matters or laws
- Involving bribery and accepting bribes
- Infringement of intellectual property rights
- engaging in unfair competitive behavior

Procedures for reporting and investigation

- Confidentiality protection for whistleblowers
- A preliminary investigation should be completed within one month
- Investigate those who avoid conflicts of interest
- Written documents should be kept for 5 years

Handling dishonest conduct by other companies or external personnel against our company

- and internal mechanisms, which should first be reported to the General Manager, and then handled according to the General Manager's instructions.
- If the conduct involves illegal acts, the company shall notify legal personnel of the relevant facts; If the involvement involves a government agency or civil servant, the government integrity agency must also be notified.

/ Prevention awareness and training

To ensure that all employees and suppliers are aware of and comply with the "Integrity Management Procedures and Code of Conduct" and the "Internal Material Information Processing and Insider Trading Prevention Management Procedures," ACCL regularly conducts anti-corruption, integrity management, and insider trading prevention education and promotion for employees and suppliers, ensuring that all personnel fully understand and comply with them.

2025 ACCL Anti-Corruption, Integrity Management, and Insider Trading Prevention Policy Communication or Training Statistics		
Training targets	**Promotion and training content**	**Coverage rate %**
Board of Directors	Signing the "Integrity Policy Statement"	100%
Directors and managers	Guidelines for insider equity change reporting and insider trading prevention courses	100%
Supervisors at the management level or above	Promotion course on 'Internal Material Information Processing Procedures.'	100%
All employees	● Human rights policy and employee ethics training ● Prevention of insider trading promotion courses ● Publicizing the "Common Violations of Securities and Exchange Act Provisions in Insider Shareholding Change Declarations" listed in the OTC Center's letter ● Managerial Supervisors: Sign the "Integrity Policy Statement" and the "Prohibition Commitment to Provide or Receive Improper Benefits" ● All employees: Sign the 'Commitment to Prohibit Providing or Accepting Improper Benefits'	100%
Training for new employees	Employee Code of Conduct, gender equality, sexual harassment prevention, personal data protection, integrity management procedures and guidelines, as well as measures to implement human rights policies	100%
Key suppliers	● Signing the "Qualified Supplier Social Responsibility Management Commitment" ● Self-assessment of the "Supply Chain Sustainability Assessment Questionnaire" and regular audit operations	100%
High-risk suppliers	RBA audit and improvement tracking	100%

/ Risk management

ACCL's management team is dedicated to their core operations, adhering to the business philosophy of "Innovation, Harmony, and Surpassing" to promote corporate sustainability, which is ACCL's founding commitment. As the company continues to grow, in order to pursue sustainable operations and fulfill social responsibility, we have established a clear sustainability management mechanism and set long-term development goals to continuously create value. Therefore, ACCL integrates internal and external resources in its sustainable development efforts, and, based on the characteristics of the PCB industry and with reference to the "Practical Code of Practice for Sustainable Development of Listed Companies," has established "ALLIED CIRCUIT CO., LTD."The "Code of Practice for Sustainable Development" is provided by directors and all employees to follow and manage, based on the principle of materiality, managing the risks and impacts of the company's overall operations on corporate governance, the economy, environment, and social issues. We formulate relevant risk management strategies and various management plans, continuously improve them, and achieve the sustainable mindset of corporate business development.

Organization name	Scope of authority and responsibility
Board of Directors	1. Establish risk management policies, frameworks, and culture 2. Ensure the effectiveness of risk management mechanisms and allocate resources
Senior management (General Manager, Deputy General Manager)	1. Execute the Board's risk management decisions 2. Coordinate risk management interaction and communication within the Kua department
All responsible offices	1. Consolidate the results of risk management activities 2. Assist and supervise risk management activities within subordinate units 3. Determine risk categories based on environmental changes and recommend assigning methods 4. Conduct performance measurement and coordination after risk adjustment

/ Regulatory compliance

ACCL strictly abides by relevant domestic and international laws and regulations, formulating various company rules and regulations in accordance with these regulations. It continuously monitors orders from domestic and international regulatory authorities that may have a significant impact on the company's business, in order to timely revise and implement regulatory education. In addition to regulatory compliance, ACCL adheres to international standards such as RBA, ISO 14001, and ISO 45001, actively creating a harmonious and friendly working environment. In 2025, there have been no major fines related to corporate governance, economic, environmental, or social issues, except for two minor penalty cases violating the Occupational Safety and Health Act. The company has promptly implemented comprehensive improvement measures, promptly repairing damaged safety chain devices at potentially hazardous locations. and re-established operational SOPs and provided training for all staff, aiming to achieve the ultimate goal of zero violations and zero fines as soon as possible. In two cases of minor fines violating the Labor Standards Act, the company has been working overtime due to increased order volumes and numerous labor shortages. The company has actively supplemented manpower gaps and is managing overtime hours through a system, aiming to achieve the ultimate goal of zero violations and zero fines as soon as possible.

Note: According to Article 4, Subparagraph 26, Subparagraph 3 of the Taiwan Stock Exchange Procedures for Handling Major Information of Listed Securities Companies, the total fine amount for a single incident must reach NT$1 million or more.

Information Security Management Policy

Information Security Management Policy	Major topic: Information Security Management [GRI] 418 Customer Privacy [SASB] Product Safety
Positive benefit description	ACCL adopts a defense-in-depth concept and multi-layered cybersecurity management mechanisms to comprehensively protect information assets, ensuring the security of company and customer information and trade secrets. The company has implemented multiple internal cybersecurity protection measures, including network security monitoring, access control control, endpoint protection, and incident management, and regularly conducts internal security audits and risk assessments.
Negative impact description	If an information security-related incident occurs, it may cause operational interruptions, leakage of confidential company and customer information, loss of orders, and in severe cases, legal and compensation issues, damaging the company's reputation
Remedial mechanisms/measures	In ACCL2025, no negative impacts related to cybersecurity occurred. If an information security-related incident occurs, it will be handled according to the "Information Security Management Regulations," establishing an information security incident response team to respond accurately and quickly to minimize the damage caused to the company
Policy/Commitment	Protect the security of the company's information assets, reduce various threats and disruptions caused by intentional or accidental internal or external means, to maintain continuous business operations and comply with relevant laws and regulations
Responsibility	Information Security Office
Goal	● Perform system vulnerability scans and patches every quarter ● Quarterly practice of email social engineering ● Arrange annual information security tests for employees
Specific actions for 2025	● Establish NDR and MDR detection and protection systems ● Employee information security training twice ● Cybersecurity personnel participated in five cybersecurity seminars
Management evaluation mechanism	Internal and external cybersecurity audits are conducted by the audit office and auditing accounting firm, as well as external third-party cybersecurity testing platforms
Performance Outcomes	● No violations affecting customer privacy ● No major cybersecurity incidents have occurred ● Information service availability 99.96% ● Conducted three email social engineering drills, with a fail rate of 0.52%.

2.4 Information Security Management

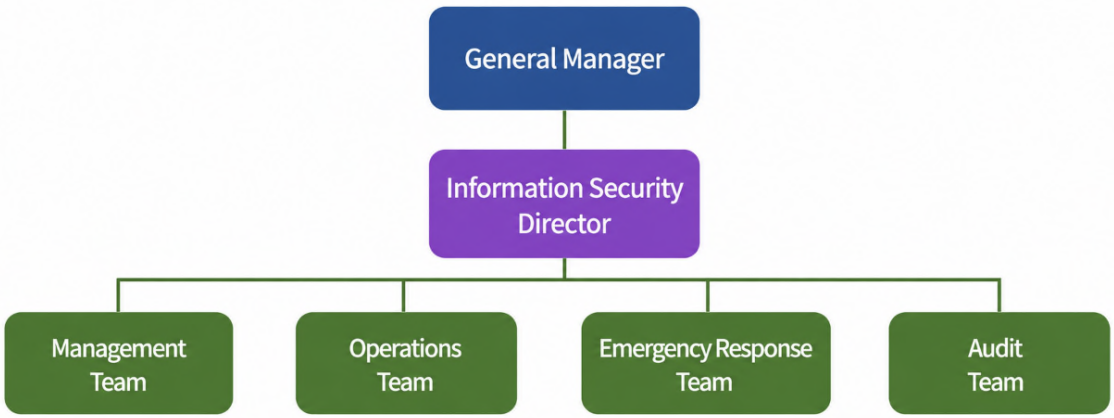
To safeguard the security of company information assets, ACCL has established information security management policies and information security management procedures, aiming to reduce the risks of intentional or accidental internal and external threats and damage, and to build a safe and trustworthy information operation environment.

The company has established a dedicated unit called the "Information Security Office" and appointed a dedicated information security supervisor to coordinate the planning and implementation of information security policies, regularly promote information security information, raise information security awareness among all employees, and conduct periodic internal information security inspections.

Additionally, the "Audit Office" serves as the information security supervision and audit unit. For deficiencies found during the audit, the audited unit is required to propose improvement plans and concrete actions, and to regularly track the effectiveness of improvements to reduce internal cybersecurity risks.

ACCL information security management operates based on the PDCA (Plan-Do-Check-Act) cyclical management model, ensuring the achievement of security objectives and continuous improvement. In 2025, the company did not experience any information security incidents, nor did it infringe on customer privacy or lose customer data.

Organizational Structure of the ACCL Information Security Office



/ Information and communications security policy

Protect the security of the company's information assets, reduce various threats

and disruptions caused by intentional or accidental internal or external means, to maintain continuous business operations and comply with relevant laws and regulations. Information security management is based on the following three aspects:

Confidentiality	Integrity	Availability
● Documents and data are defined at confidentiality levels; if confidential, they are managed using document encryption software ● System permissions are strictly controlled, and unauthorized users are not allowed to access confidential information	● Strictly control unauthorized users or processes tampering with data ● When developing and designing information systems, it is essential to repeatedly verify the correctness of program logic or procedures	● Keep data available at all times ● Critical network equipment and information systems must ensure uninterrupted service ● Data must be provided in real time and reliably to meet the usage needs at all levels within the enterprise

/ Information and communication security management control measures

Manage projects	Implementation projects
Network security	1. Continuously strengthen network firewalls and controls to prevent the spread of computer viruses and malware 2. Encrypted Virtual Private Network (SSL VPN). 3. Implement two-factor authentication and identity verification mechanisms 4. Implemented NDR network detection and response systems 5. Implemented SIEM system
Email security	1. Virus and malware protection, APT protection features 2. Block threats such as spam, phishing, spyware, email bombs, and sender senders 3. Email auditing and email backup
Endpoint protection	1. Critical computers and core systems are equipped with endpoint detection and response mechanisms to strengthen malware behavior monitoring 2. Establish equipment and machine in-house virus scanning mechanisms 3. Mobile storage device regulation 4. Regularly perform vulnerability scans to strengthen security controls for application system programs 5. Implementation of MDR detection and response systems
Information Security Education and Training	1. Information security personnel participate in various information security seminars from time to time 2. Strengthen internal awareness and plan social engineering drills to enhance cybersecurity awareness among all employees 3. Employee computers automatically display cybersecurity promotional documents when powered on

/ Information and communication security education and drills

ACCL places great emphasis on information security education and training, with a particular focus on building cybersecurity awareness among new employees. All new employees must read the information security guidelines upon reporting and clearly understand the requirements and responsibilities for information security behaviors according to the information security-related reward and penalty system established in the Employee Handbook. In 2025, a total of 12 information security education and training sessions targeting new employees at grade 3 and above will be held, with a 100% completion rate for training. In addition, information security managers and dedicated personnel continue to participate in external cybersecurity seminars and professional courses. In 2025, they will attend five seminars and complete 12 hours of online professional training courses to strengthen their expertise and stay updated on cybersecurity trends.

To strengthen information security awareness among all employees, the ACCL Cybersecurity Office regularly promotes cybersecurity awareness campaigns, including periodic releases of information security protection knowledge and current case studies, automatically displaying information security promotional materials on computer boot screens, and publishing information security knowledge documents on the company's internal EIP platform. This continuously communicates cybersecurity policies and regulations to enhance the cybersecurity literacy of all staff. In 2025, there will be a total of eight cybersecurity promotion emails and announcements.

In 2025, three company-wide unannounced social engineering attack drills (phishing email tests) were conducted, with only 0% of malicious links and account credentials being opened52% ; For colleagues who failed the test, a second promotional course was arranged to strengthen awareness of prevention and practical skills. The Information Security Office reviews information security management regulations and internal regulations every six months. In 2025, two management regulations will be revised and two data backup and restoration drills conducted to verify the effectiveness of disaster recovery mechanisms.

/ Customer data management

ACCL is committed to protecting the security and privacy of customer data and strictly adheres to relevant data management regulations. The company ensures that only authorized and approved personnel can access customer data, preventing unauthorized access and data breaches, and guaranteeing confidentiality, integrity, and availability throughout data processing. To further reduce the risk of sensitive data leaks, ACCL has implemented multiple technical and management control measures, including strict management of data output channels and the establishment of data leak prevention systems to monitor and restrict behavior in real time for risk channels such as communication software, external devices, and cloud synchronization.

3. Research and Innovation

Research and Innovation　Management Policy

Research and innovation Management policy	**Major Theme: Research and Innovation** [GRI] 301 Materials, 302 Energy	
Positive benefit description	ACCL is committed to investing in innovative R&D topics across various areas, creating technological leadership and actively investing in advanced processes to meet customers' future product demands	
Negative impact description	If key process parameters are not clear during the R&D process, it will lead to development failures and increased R&D investment costs	
Remedial mechanisms/measures	No negative R&D-related impacts occurred in ACCL2025. If such negative impacts occur, they will be handled in accordance with the Risk Assessment Regulations	
Policy/Commitment	Identify key parameters usable for development and establish corresponding databases to solve development failures caused by lack of understanding of critical design and application parameters	
Responsibility	Design Engineering Office	
Goal	● Completed 4 high-speed signal design and analysis projects ● R&D expenses account for 3.0% of operating revenue.	
Specific actions for 2025	● Certified by TAF ISO/IEC 17025 testing laboratory (No. #4383). ● Completed the establishment and implementation of on-board automated measurement technology for AI server products ● Ongoing industry-academia collaboration with the Graduate Institute of Electronics at Chung Yuan Christian University to carry out high-speed signal design and analysis projects ● Continuously developing high-level industrial products to meet new model demands ● Completed the development of next-generation high-speed AI application server products ● Research on the impact of next-generation inverted copper foil blending materials ● Continuously researching key parameters related to and application of product SI and PI ● Continue researching key parameters for high-speed signal application materials and process parameters	

Management evaluation mechanism	● Regular management and review meetings (biweekly and monthly) are held to confirm development progress and direction ● Regular review meetings for cooperation projects with Chung Yuan Christian University are held, and technology development presentations are held within the factory ● Participate in technical seminars held by TPCA, ITRI, or related technical units to confirm development directions and market conditions
Performance Outcomes	● Compared to other Taiwanese peers in high-speed product research, our company excels in innovation capabilities—whether in terms of schedule, technical standards, or product performance—and is able to meet the needs of application-side product development ● Obtained TAF ISO/IEC 17025 certification to ensure accurate and reliable testing, reduce measurement errors and the risk of quality disputes, and enhance customer trust and competitiveness ● Completed four high-speed signal design analysis projects, including the impact of Via stub length on electrical performance, optimization of CPU pin wiring structure, impact analysis of via array design in high-current P12V regions, and simulation analysis of new material characteristics ● R&D expenses account for 2.9% of operating revenue.

3.1 Innovation, R&D, and Technology

/ Raw material usage

ACCL is a professional manufacturer of printed circuit boards. Its main raw materials include substrates, film, and copper foil. Materials include gold salt, tin-stripped lead solution, and copper etching solution. All raw materials are non-renewable, sourced from major domestic manufacturers, maintaining good and stable long-term supply relationships. The usage over the past three years is shown in the table below. The total raw material usage in 2025 is 2,933912 kilograms, up 16.51% compared to last year, due to stronger demand in the server and industrial computer markets. Total raw material usage was 1,862,984 kilograms, and total material usage was 1,070,929 kilograms.

To understand the environmental impact of the value chain during operations, our company seeks environmentally friendly materials, product design, manufacturing processes, and waste generation processes, seeking environmentally friendly materials, reducing waste through our own processes, and implementing waste sorting and

recycling to minimize the environmental impact of our operations. To reduce resource extraction and consumption, by 2025, ACCL's copper powder and copper etching solution will come from recycled raw materials, accounting for 60.35% of total raw materials. Additionally, waste generated after production is recycled by waste manufacturers and rerefined into copper powder and copper etching liquid, in response to current circular economy and corporate social responsibility.

ACCL raw material usage statistics for the past three years Unit: KG				
Project	**Category**	**2023**	**2024**	**2025**
Raw materials	Substrate (SH+PNL) Notes 2 and 3	534,625	824,937	948,852
	Film (roll + PNL) Notes 4 and 5	449,622	709,623	826,691
	Copper foil (PNL) Note 6	65,113	78,043	87,441
Materials	Gold salt	21	19	19
	Stripping tin and lead liquid	251,800	293,560	321,120
	Copper melt	338,030	433,950	541,790
	Copper powder	31,000	64,500	104,500
	Copper sphere	82,000	102,000	92,000
	Tin ball	8,064	11,500	11,500
Total raw materials		1,049,360	1,612,603	1,862,984
Total materials		710,915	905,529	1,070,929
In total		1,760,275	2,518,132	2,933,912

Note:

1. Substrate (SH) weight conversion: Calculated at 0.11mm 40" x 48" size with a weight of 0.9331 kg per sheet.
2. Substrate (PNL) weight conversion: calculated at 0.2332 kg per PNL weight.
3. Film (roll) weight conversion: Calculated at 85 kg per roll.
4. Film (PNL) weight conversion: Calculated at 0.0767 kg per PNL weight.
5. Copper foil (PNL) weight conversion: calculated at 0.0565 kg per 4 PNL weight.

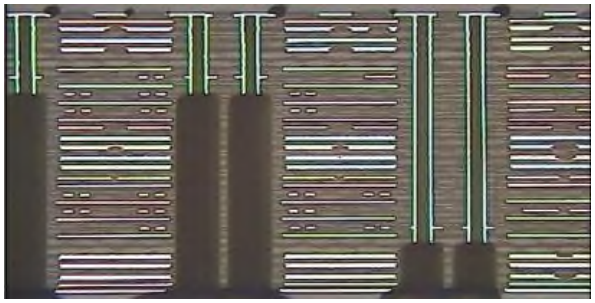
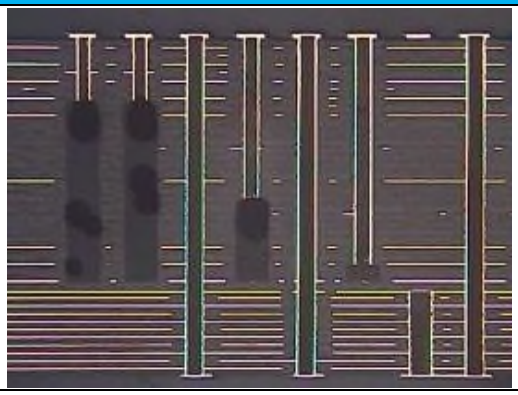
/ Packaging materials are reused

To minimize environmental impact during operations, ACCL manages the shipment of materials, packaging materials, and finished products throughout the value chain.

ACCL packaging material recycling management	
Category	**Management actions**
Material packaging materials	After the procurement unit and some vendors obtain agreement and approval, the pallet is recycled and reused. After the materials are shipped to ACCL, the supplier recycles the pallets.
Finished product shipment	After our finished products are shipped, some customers receive the finished products and then recycle the cartons to ACCL for recycling processing.

/ Product Introduction

ACCL's main products are high-end servers, network communication equipment, and industrial computers for high-frequency/high-speed applications, including multilayer boards, N+N pairing boards, N+M asymmetric and different-material hybrid pairing boards, and HDI multi-stress boards for rigid printed circuit boards. Printed circuit boards carry the signals of various components, and stable transmission interfaces are required during signal operation. Therefore, product design, manufacturing, and quality control require high standards. Our company adheres to the quality policy of "Quality First, Customer Satisfaction," providing the best quality, engineering technology, and customer service, continuously improving.

Multilayer boards	N+M pressure plate
	

/ Innovative technology

As the signal speed of printed circuit boards increases, the internal transmission metal structure and the characteristics of the dielectric material become increasingly

important, making high-speed signal integrity a topic that must be prioritized and studied in depth. High-speed signal integrity mainly includes loss, reflections, crosstalk, power noise, resonance mechanisms, and signal power interactions. Among these, printed circuit board (PCB) manufacturers should pay particular attention to loss, reflection, and crosstalk.

ACCL is conducted by the signal engineering unit to investigate, simulate, analyze, and experimentally verify the signal integrity of high-speed signals. Through industry-academia collaboration, it increases research resources and, through joint research and development with academic institutions, enhances the company's professional capabilities in signal integrity related to high-end printed circuit boards produced by the company.

Our company is committed to investing in various innovative R&D themes. In addition to introducing advanced equipment and recruiting outstanding industry R&D talent, we also invest heavily in R&D targeting customer needs and forward-looking innovative technologies for the next three to five years. On average, annual R&D investment accounts for 3% of annual revenue, aiming to meet the demands of future products, create technological leadership, and actively invest in advanced processes to build an industry driven by technological innovation. From 2018 to 2024, our company has applied for and approved the "Research and Development Expenditure" investment credit under the Industrial Innovation Act for seven consecutive years. The competent authority is under review in 2025, and applications will continue to be submitted in 2026.

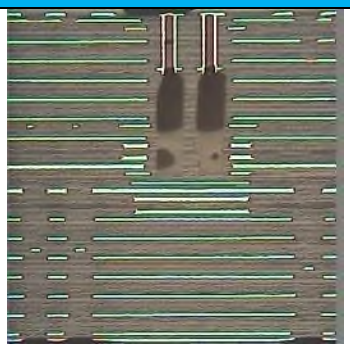
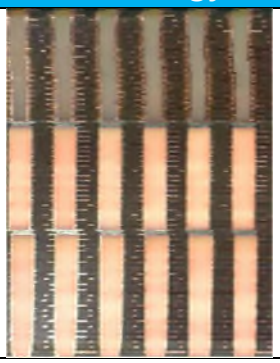
Statistics on ACCL's Industrial Innovation Act R&D expenditure over the past three years			
Year	2023	2024	2025
Declare R&D expenditure (thousand NTD).	48,482	49,659	50,181
Amount of business income tax offset (thousand NTD).	6,661	6,806	7,527

ACCL's R&D expenditure statistics for the past three years			
Year	2023	2024	2025
R&D expenses (thousand NTD)	101,587	111,977	143,615
R&D/Revenue Ratio	3.51%	3.10%	2.9%

/ Technological development

Anticipating the growth in server demand and meeting the relatively complex technical requirements, ACCL will continue to improve manufacturing processes to adapt to market changes and keep moving toward its originally targeted market. Related simulation studies include the direct impact of Via structure on insertion loss and impedance, the influence of NFP design on the correlation of SI/PI, and the residual resonance frequency points and related frequencies affecting via stubs. By analyzing and simulating parameters in advance, key parameters to reduce signal loss are identified, and by improving production technology, the requirements for high-speed product applications can be met.

Recent technological development trends in ACCL	
Project	**Explanation**
Customer communication and collaborate on development	For the development of next-generation high-speed Ethernet switches, x86 series servers, non-X86 series servers, and AI application-related server products, we continuously establish a high-speed material application insertion loss database and collaborate with customers for development.
Key process capability enhancements and Capacity expansion	● With the increased chip density of CPUs, GPUs, and ASICs on new server platforms, there are high requirements for in-board impedance control and measurement, as well as signal alignment between layers. To address these specifications, we have established process and measurement capabilities and submitted samples for customer approval. ● Equipment upgrades include fine line etching equipment, large-table high-precision back drilling equipment, high-uniformity electroplating equipment, vacuum filling equipment, multi-axis brush grinding equipment, solder mask automatic imaging systems, automated text printing and oven equipment, flying probe testing equipment, and high-frequency in-board signal measurement devices to enhance process technology and production capabilities. ● Driven by the demand for high layers and high plate thickness and micro-machining holes, products with high aspect ratio and multiple plating cycles are becoming more increasing. Considering the copper surface thickness and fine circuit compatibility requirements, we continuously expand production capacity for high aspect ratio low-side copper plating technology to meet product demands. ● Considering high-speed signal back-drilling and VIA design, in addition to developing products with high height counts and high aspect ratios, rising material costs require continuous development of high-speed thick plate product technology for asymmetric design stacking, and sample delivery to

	customers to meet diverse product and cost control design needs. ● Developed product manufacturing capabilities tailored to high-speed application requirements, with HOZ copper thickness line width/spacing of 2.6/2.6 mil, plate thickness of 250 mil, blind fishing depth control of +/- 4 mil, and back drilling residual thickness control of +/- 2 mil, all built to meet VIPPO specifications. ● Developed to meet the demands of high-speed GPU/CPU applications, using multiple lamination and multiple laser diamond designs to meet high-density design requirements. ● Establishing next-generation high-speed signal measurement technology and introducing measurement capabilities across different server application platforms, providing stable and accurate signal measurement and analysis capabilities under high-frequency/high-speed application demands to meet product verification requirements. ● For high aspect ratio electroplating conductive products, we develop sintered electroplating application technologies to meet the design needs of small-diameter thick plate products.
High-speed signal backing drill design considerations	**Sintering conduction application technology**
	

/ Supplier collaboration

Suitable materials are crucial for the performance of high-speed printed circuit boards. As new product development and application become faster, the earlier you acquire material application technology and experience, which provides tangible help in product development mastery. ACCL has always engaged in technical exchanges, collaborative experiments, and technical development validations with major domestic and international material suppliers. Through new product development collaborations with suppliers, it gains early insights into trends in applied materials and process technical requirements, adjusts key design simulation application parameters, and reduces actual product testing and simulation errors, aiming to decrease the number of prototyping cycles.

/ Industry-academia collaboration

ACCL collaborates with academic institutions through industry-academia collaboration, combining academic theoretical foundations with practical factory application parameters to identify key design application parameters. This shortens the learning curve for product development, invigorates academic research capabilities, and nurtures future technology elites. Our company has established industry-academia cooperation with Chung Yuan Christian University, signing a 3-year project worth 3 million NTD. This enables students to combine academic theoretical research with practical experience in product manufacturing and development, rapidly narrowing the gap between theory and practice, and ensuring that advanced academic research results seamlessly connect with industrial technology fields.

Additionally, industry-academia collaboration emphasizes holistic collaboration planning and the autonomous management of research environments under the regulations of each academic institution, including faculty, exchange of applied software and hardware equipment, and graduate training and funding support. This enables the academic community to achieve reasonable profits and attracts outstanding academic talent and teams to join R&D, forming a virtuous cycle.

The industry-academia collaboration project leads the industry by continuously integrating theoretical research into PCB design. Using the concept of design in, key parameters of high-speed signals and key parameters of new high-speed materials are incorporated into product design to develop new products that meet high-speed signal requirements. At the same time, a database of key new process parameters is developed for analysis using non-traditional methods, innovatively verifying key parameters by combining actual measurement signals with simulation software, researching critical parameters usable for development, and establishing corresponding databases. It can solve the long-standing problem of development failures caused by lack of understanding key parameters, and by 2025, five high-speed signal design and analysis projects will be completed.

/ Smart manufacturing

With the development of cloud technologies and the growth of AI and 5G applications, the rapid growth of high-speed computing chips is driving continuous shrinkage and increasing complexity in wafer manufacturing processes. Circuit board manufacturers are transforming to produce small-batch, diverse, and highly technical products in response to market trends; However, given the long-standing labor

shortage and high product quality requirements, how to improve process capability and stability, while simultaneously increasing production capacity, will be a major challenge for companies.

To overcome these bottlenecks, ACCL has been actively working in recent years to build an "intelligent and dynamic" factory. By introducing smart machinery and big data collection and analysis for transformation and upgrades, it lays the foundation for solid growth and enhanced corporate competitiveness. This brings new opportunities and momentum to ACCL, enabling smooth integration with international markets and maintaining global competitiveness. From 2019 to 2024, our company has applied for and approved for six consecutive years for the Industrial Innovation Act investment tax credit for "Investments in Intelligent Machinery, 5G Systems, and Information Security Products or Services." Applications are under review by the competent authority in 2025 and continue to be submitted in 2026.

Total amount of investment credit credits applied for by ACCL in the past five years for investments in smart machinery, 5G systems, and information security products or services. Unit: thousand NTD					
Year	2021	2022	2023	2024	2025
Amount	183,251	211,355	196,113	323,123	438,354

ACCL Smart Machinery Investment Project	
Facing aspect	**Explanation**
Lean management	By purchasing advanced and high-performance equipment, we enhance technological content, improve production efficiency, enhance product quality, increase the company's order competitiveness, boost revenue, improve product yield and capacity, reduce costs, and increase company profits.
Robots	By adding automated machinery operation and transfer devices, not only can manual labor hours be reduced and production efficiency improved, but the risk of human errors can also be lowered, helping to control process stability and improve yield, thereby lowering production costs and increasing company capacity and profitability.
Internet of Things	By adding IoT modules to production equipment and adding value-added equipment monitoring or control functions, production process data can be collected and recorded and analyzed on backend servers, enabling remote control, anomaly tracking, and damage warning, thereby optimizing production efficiency, improving product yield, reducing costs, and increasing profits.
Artificial intelligence	● Models are built using machine learning and deep learning technologies, generating response mechanisms through continuous data input to enhance process stability. ● Introducing image recognition helps manual identification of PCB surface defects, reducing missed defect detection rates. ● By using algorithms and other methods, product yield and capacity can be improved, reducing costs and increasing profits.
Big data	By introducing intelligent equipment, collecting vast amounts of production parameters or inspection data and results, and applying data analysis methods to combine process data with product attributes, the optimal production parameters or conditions can be automatically set. This enhances process stability and risk control capabilities, increases product yield and capacity, reduces costs, increases order volume and revenue, and boosts company profits.

Product Quality and Safety Management Policy

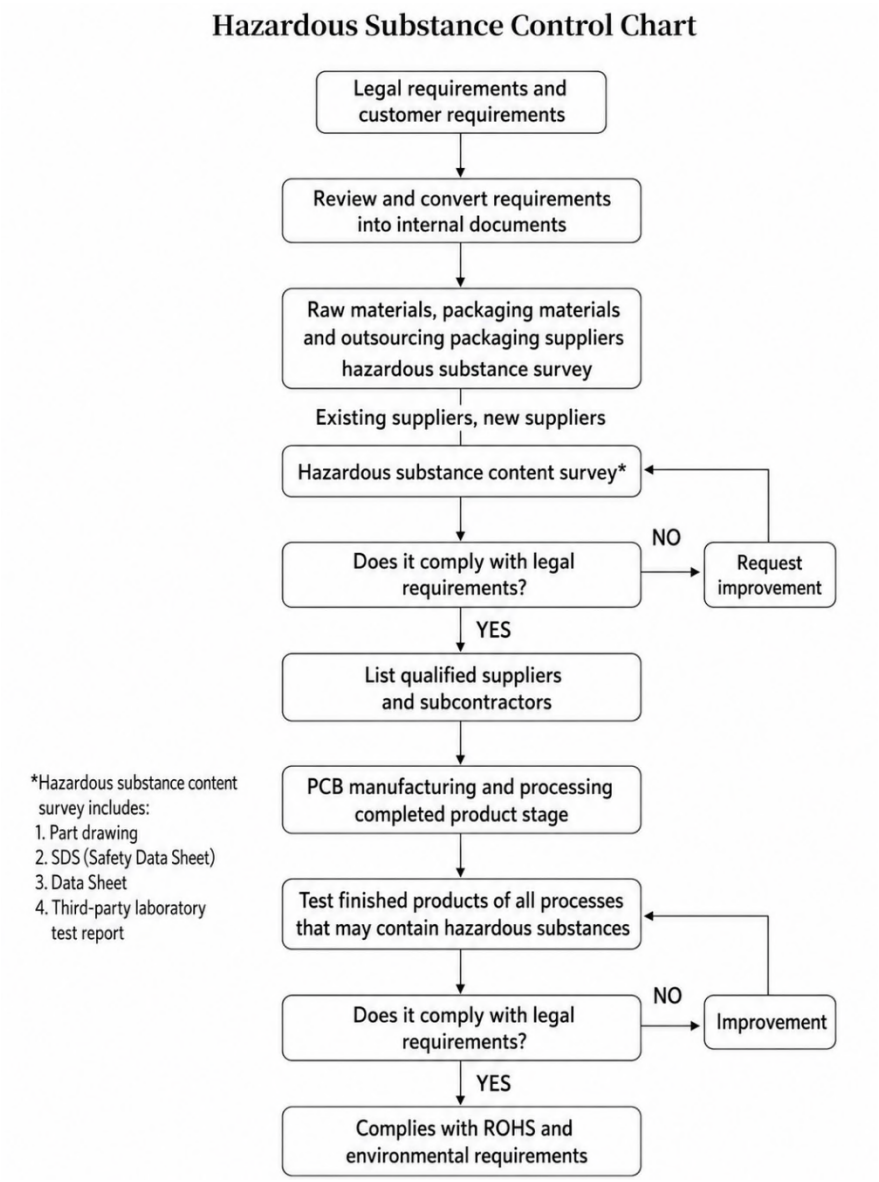
Product quality and safety Management policy	**Major topic: Product quality and safety** [GRI] 416 Customer Health and Safety [SASB] Product Lifecycle Management	
Positive benefit description	ACCL meets customer quality standards and earns customer trust by regularly assessing changes in environmental restricted substance requirements and optimizing in-house processes	
Negative impact description	If product quality defects cause customer dissatisfaction, it will result in order loss, and in severe cases, a full refund may be required, damaging the company's reputation	
Remedial mechanisms/measures	In ACCL2025, there were no actual negative impacts related to product quality. Any complaints from customers or the market regarding our products will be handled in accordance with the "Customer Complaint Management Regulations."	
Policy/Commitment	Quality first, customer satisfaction	
Responsibility	Operations Department, Quality Control Department, Quality Assurance Department	
Goal	● The total number of customer complaints was less than 16 ● No violations of product safety or marketing labeling regulations	
Specific actions for 2025	● Reduce the in-house scrap rate and hold weekly quality improvement meetings for reviews ● Assess changes in requirements for environmental restricted substances ● Established technical standards for ACCL Finished Product Prohibited and Restricted Substances ● Green product promotion training at least once a year	
Management evaluation mechanism	Effectiveness is confirmed regularly through weekly quality report meetings and semi-annual management reviews	
Performance Outcomes	● Products produced by ACCL do not violate laws related to health, safety, or marketing labeling	

3.2 Product Quality and Safety

To ensure that raw materials do not contain hazardous substances and comply with international environmental regulations and customer hazardous substance requirements, ACCL follows the IECQ QC0800000 management framework and has established the "Green Product Operation Management Guidelines" and established Hazardous Substances Free (HSF) standards, confirming that the raw materials and packaging materials used in products must comply with international environmental regulations and customer hazardous substance regulations. This includes RoHS (Restriction of Hazardous Substances Directive), REACH (Registration, Evaluation, Authorization, and Restriction of Chemical), the Packaging Materials Directive, China RoHS, California Bill 65, Montreal Convention, and more.

The "Green Product Operations Management Guidelines" clearly and thoroughly list the need for the Quality Assurance Department to regularly assess changes in environmental restricted substance requirements, establish technical standards for ACCL Finished Product Prohibited Restricted Substances, communicate with customers about our company's environmental hazardous substances, and conduct at least one green product promotion and training annually to ensure that all products produced by the company comply 100% with RoHS and REACH standards, thereby meeting customer and international green standards for products. By 2025, our products will not violate any health and safety laws and will be 100% compliant with RoHS and REACH regulations.

Hazardous Substance Control Chart



Raw materials, packaging materials, and chemicals required in the process in ACCL products are all incorporated into the management system. Our company commits not to use substances containing prohibited environmental management substances, while complying with current laws and regulations, meeting customer needs, and protecting the global environment to mitigate impacts on ecosystems. For green product management, our company has established management procedures that correspond to source, process, and client side to comply with international standards and customer control requirements.

ACCL Green Product Management	
Category	**Explanation**
Source management	The procurement inventory system regularly notifies suppliers to provide third-party testing reports and updates them annually to ensure compliance with green product requirements.
Process management	The entire process uses lead-free materials, identifying everything from material incoming to receiving, manufacturing, to finished product storage. XRF testing equipment is installed to detect harmful substances on both incoming and finished products, ensuring products meet hazardous substance management requirements.
Client management	In accordance with customer requirements, products are shipped and the relevant hazardous substances are investigated, and a third-party notarized agency is submitting a hazardous substance testing report.

HSF quality control objectives	
indicator	**Implementation status for 2025**
Raw material XRF inspection pass rate	100%
Finished product XRF inspection pass rate	100%
RoHS review pass rate for raw materials	100%
Supplier third-party notarized inspection report pass rate	100%
Inspection report pass rate by outsourced third-party notarization units	100%
Annual audit and update completion rate of green laws and regulations	100%

/ Handling of hazardous substances abnormally

When customers report that ACCL's products contain excessive harmful substances, ACCL will respond within 24 hours and organize a project team to trace the

issue. The Quality Assurance Department issues an "Abnormality Improvement Notice," and the responsible unit takes corrective actions according to the "Corrective and Preventive Measures Regulations." At the same time, in-house production batches and raw material incoming batches and production batches are sampled and sent to third-party impartial units for testing. If the sample meets standards, relevant supporting evidence is provided to the customer. If the sample submission still does not meet the standards, the customer will be notified within 24 hours, and the customer will be asked to batch the defective batch and return it to ACCL for scrapping. The project team should simultaneously verify non-compliance including delivered products, confirm that recurrence prevention and improvement have been completed, complete investigations, and prepare handling reports as internal training materials. In 2025, there have been no customer reports of products exceeding harmful substance limits.

4. Supply chain management

Supply Chain Sustainability Management Policy

Supply chain sustainability management Management policy	**Major Topic: Supply Chain Sustainability Management** [GRI] 204 Procurement Practice, 308 Supply Chain Environmental Assessment, 414 Supply Chain Social Assessment [SASB] Supply chain management and raw material procurement	
Positive benefit description	To promote suppliers' embodiment of corporate social responsibility, ACCL has established the Responsible Business Alliance Code of Conduct (RBA), aiming to work with suppliers to create a sustainable operational environment, reduce potential environmental and social risks during operations, and enhance operational resilience	
Negative impact description	ACCL is a circuit board manufacturer with a diverse range of raw materials. If supply of key raw materials is abnormal due to regional policy changes or insufficient production capacity, there is a risk of supply shortages, impacting company operations	
Remedial mechanisms/measures	The company has not experienced any negative supply chain impacts in 2025. If any such adverse impact occurs, it will be handled in accordance with the procurement management regulations.	
Policy/Commitment	Fulfilling the Responsible Business Alliance Code of Conduct (RBA), committed to becoming trusted and growing business partners with suppliers; Comply with safety and environmental protection laws to ensure the safety of contractors and personnel	
Responsibility	Procurement Department, Quality Assurance Department, Process Engineering Division, Safety and Health Management Division	
Goal	● 100% of Key Suppliers Sign the 'Qualified Supplier Social Responsibility Management Commitment Letter' ● 100% of key suppliers undergo regular audits of the "Supply Chain Sustainability Assessment Questionnaire." ● 100% Achievement Rate for Key Supplier Performance Review ● 100% of key suppliers conduct responsible business alliance code of conduct (RBA) advocacy ● 100% of new raw material suppliers sign the "Environmental Declaration Letter." ● 100% of raw material suppliers comply with the "No Conflict Minerals Investigation" ● 100% of raw material suppliers sign the "Qualified Supplier Social Responsibility Management Commitment." ● 100% of raw material suppliers conduct responsible business alliance code of	

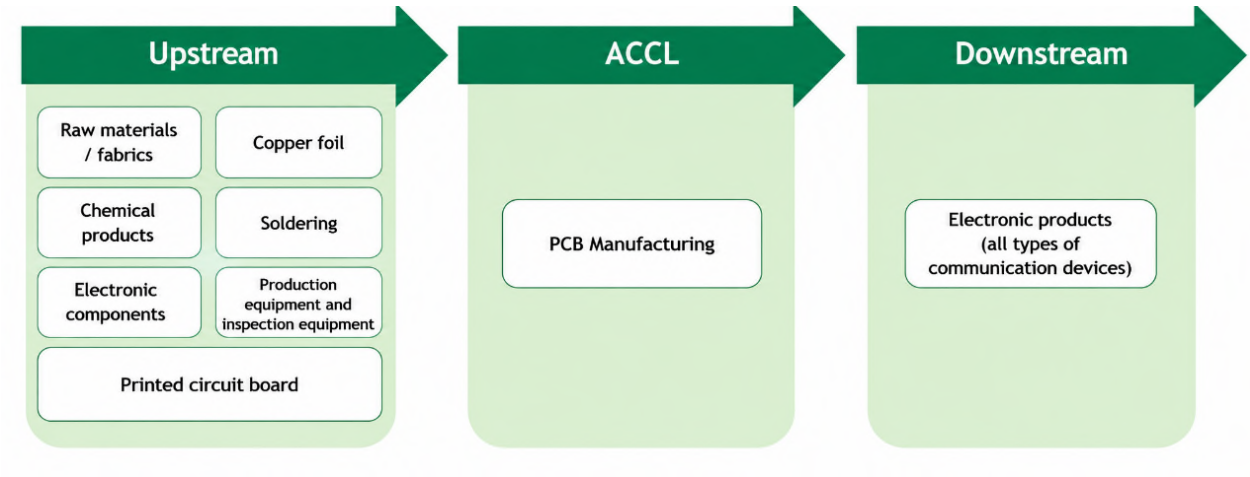
	conduct (RBA) advocacy
Specific actions for 2025	● Requiring 114 key suppliers to sign the "Qualified Supplier Social Responsibility Management Commitment" ● Conducting regular audits of the "Supply Chain Sustainability Assessment Questionnaire" for 41 key suppliers ● Completed the Code of Conduct (RBA) advocacy for 114 key supplier responsible business alliances ● Raw material supplier investigations are conducted according to the "Green Material Prohibited Substance Assessment Table." ● Conducting 'Non-Use of Conflict Minerals Investigation' for existing and qualified raw material suppliers
Management evaluation mechanism	Annual internal procurement meetings are held based on quality system and RBA audit results
Performance Outcomes	● 100% of key suppliers sign the "Qualified Supplier Social Responsibility Management Commitment." ● 100% audit rate for key suppliers, 100% compliance rate for performance reviews ● 100% advocacy rate for the Critical Supplier Responsibility Business Alliance Code of Conduct (RBA) ● All raw material suppliers meet 100% compliance with the "Green Material Banned Substance Assessment Table" survey, with all qualified and listed in the list of qualified suppliers ● 100% of raw material suppliers come from legal mining areas

Note:
Key suppliers refer to: key raw material suppliers (referring to the main raw materials and packaging materials used in work-in-progress work orders), equipment and contracting and service providers (including in-plant service and dispatch/brokerage) with transaction amounts exceeding 10 million and transaction counts exceeding 12 times.

4.1 Responsible Supply Chain Management

/ ACCL industry chain

A printed circuit board is a type of board used to support and connect electronic components. It is made by covering an insulating substrate with one or more layers of conductive material. It is considered an indispensable basic component for all electronic products and is also known as the "mother of the electronics industry." The upstream of the ACCL industry consists of suppliers of fiberglass cloth, copper foil, gold halide, copper balls, and resin for film-making materials, while the downstream consists of suppliers of various electronic products.



/ Supply chain overview

ACCL suppliers are mainly divided into three categories: raw materials, equipment, contracting, and service providers. In 2024, 2 new suppliers will be added, and 13 new suppliers in 2025. For customer-specified imported raw materials, we actively implement localized procurement to reduce unnecessary shipping costs and carbon footprints generated during transit. In 2024, the external procurement amount is 0.045%, with ACCL local procurement at 99.955%, and in 2025, the external procurement amount is 0.003%, and ACCL local procurement is 99.997%. ◦ Our raw material suppliers are all well-known domestic manufacturers with strong reputations, and we have established a good and long-term stable supply-demand relationship with ACCL. As of the end of 2025, our raw material supply is good, with no production stoppages, material delays, or other disputes.

ACCL Supplier Procurement Amount Ratio (%)					
Category	**2021**	**2022**	**2023**	**2024**	**2025**
Raw materials	81%	79%	79%	81%	75%
Equipment	10%	12%	14%	13%	17%
Contracting and services	9%	9%	7%	6%	8%
In total	**100%**	**100%**	**100%**	**100%**	**100%**

/ Responsible Supply Chain Management

ACCL aims to promote suppliers' awareness and embodiment of corporate social responsibility by following international standards and regulations, including the Responsible Business Alliance Code of Conduct (RBA), ISO 14001 Environmental Management System, ISO 45001 Occupational Health and Safety Management System, QC 080000 Hazardous Substance Process Management System, and banning conflict minerals. Based on principles of protecting the environment, human rights, safety, and health, ACCL integrates management systems with procurement processes and formulates Supplier Management Measures." Since 2020, our company has included aspects such as the RBA Code of Conduct, supplier continuity operations, finance, and conflict minerals as supplier management topics. Key suppliers are required to sign a "Qualified Supplier Social Responsibility Management Commitment." This commitment follows the RBA Code of Conduct and covers provisions on ethics and human rights, environmental considerations, health and safety, and other aspects , ensuring suppliers comply with terms regarding human rights, ethics, environmental considerations, and health and safety, in order to build a more resilient and sustainable supply chain. In 2023, a total of 99 key suppliers signed the "Qualified Supplier Social Responsibility Management Commitment," 100%. In 2024, there were 101 key suppliers, with 100% signing the "Qualified Supplier Social Responsibility Management Commitment"; By 2025, there will be a total of 114 key suppliers, with 100% signing the "Qualified Supplier Social Responsibility Management Commitment."

/ Supplier evaluation

New supplier selection

For the selection of new suppliers, our company follows the "Supplier Management Regulations," the RBA mission, and related guidelines, requiring all suppliers to sign the "Qualified Supplier Social Responsibility Management Commitment." For raw material suppliers, our company conducts three major review aspects: quality management systems (quality/HSF stability, green products), engineering and technical capability, Supportive and supply chain sustainability assessments (including green products and safety and health), comprehensively assessing the risks of suppliers introduced by the company, and related international quality certifications (ISO 9001, ISO 14001, IATF 16949, ISO 45001, etc.). The

implementation of process management, green products, the RBA Responsible Business Alliance, and safety and health management is reviewed to ensure that product quality, related banned hazardous substances, employee protection, and other environmental and labor practices meet requirements. No new qualified suppliers were added in 2023, 2 qualified suppliers added in 2024, and 13 new qualified suppliers in 2025.

Existing suppliers

To ensure responsible supplier management, ACCL follows the "Supplier Management Regulations" and, since 2020, has annually visited key raw materials, equipment, and contracting and service suppliers (including in-plant services and dispatch/brokerage) according to the annual plan, conducting RBA promotions and conducting regular audits of the "Supply Chain Sustainability Assessment Questionnaire." The audit process involves suppliers conducting self-assessment first, followed by on-site audits, including quality systems, Human rights and labor conditions, environmental safety, green products, and other compliance to ensure suppliers comply with RBA, relevant environmental regulations, and our company's requirements.

In 2023, a total of 18 suppliers were audited, including 10 key raw material suppliers and 8 equipment, contracting, and service providers. The former were all qualified and low-risk suppliers, while the latter was classified as high-risk suppliers. In 2024, a total of 35 suppliers were audited, including 17 key raw material suppliers and 18 equipment, contracting, and service providers, all of which were qualified and low-risk suppliers. In fiscal year 2025, a total of 41 suppliers will be audited, including 17 key raw material suppliers and 24 equipment, contracting, and service providers, the former are qualified and low-risk suppliers, while the latter has one high-risk supplier. Our company further analyzed the potential risks of high-risk suppliers. Due to the small scale of ACCL's contractors and service providers, there was little systematic planning and operation regarding labor and ethics for RBA, and there were no clear labor policies or relevant regulations. However, actual inspections showed no incidents of child labor, forced or compulsory labor, employee discrimination, sexual harassment, or restrictions on freedom of association or group negotiations. For high-risk suppliers, ACCL will schedule annual RBA audits, actively encourage suppliers to implement RBA requirements, and gradually complete the establishment of the corporate social responsibility management system. For suppliers who fail the audit, they are also required to make improvements within a deadline or submit improvement plans, along

with necessary assistance. In 2023, there was no mandatory requirement for suppliers to pass the RBA-verified Validated Audit Process (VAP); only surveys were conducted, with VAP audits accounting for 0%. In 2024, there is no mandatory requirement for suppliers to pass the RBA Validated Audit Process (VAP); only surveys are conducted, with VAP audits accounting for 0%. In 2025, there is no mandatory requirement for vendors to pass the RBA-verified Validated Audit Process (VAP); only surveys have a 0% VAP audit rate.

ACCL supplier survey results over the past five years					
Category	**2021**	**2022**	**2023**	**2024**	**2025**
Number of suppliers audited	49	22	18	35	41
High-risk suppliers	N/A	2	3	0	1
Completion rate of audit deficiencies and improvements	N/A	100%	100%	100%	100%

Note: In 2021, due to the pandemic, only supplier surveys were conducted, and deficiencies and improvement rates were not listed.

/ Procurement of key raw materials

If the key raw material supplier is a single supplier, it is vulnerable to regional policy changes and capacity shortages, which can pose operational risks for the company. Therefore, the company is implementing alternative supplier introductions or implementing secondary supplier or origin certification programs based on supplier attributes to gradually reduce sustainability risks facing the supply chain. In 2023, a total of 10 key raw material suppliers were audited, all of which passed with no high-risk suppliers, no major audit deficiencies, and all other audit deficiencies had been fully resolved, with no disruptions to supply chain material supply. In 2024, a total of 17 key raw material suppliers were audited, all of which passed the audit, with no high-risk suppliers, no major audit deficiencies, and all other audit deficiencies fully resolved, with no disruptions to supply chain materials. In 2025, a total of 17 key raw material suppliers will be audited, all of which have passed the audit, with no high-risk suppliers, no major audit deficiencies, and all other audit deficiencies fully resolved, with no disruptions to supply chain material supply.

/ Green procurement

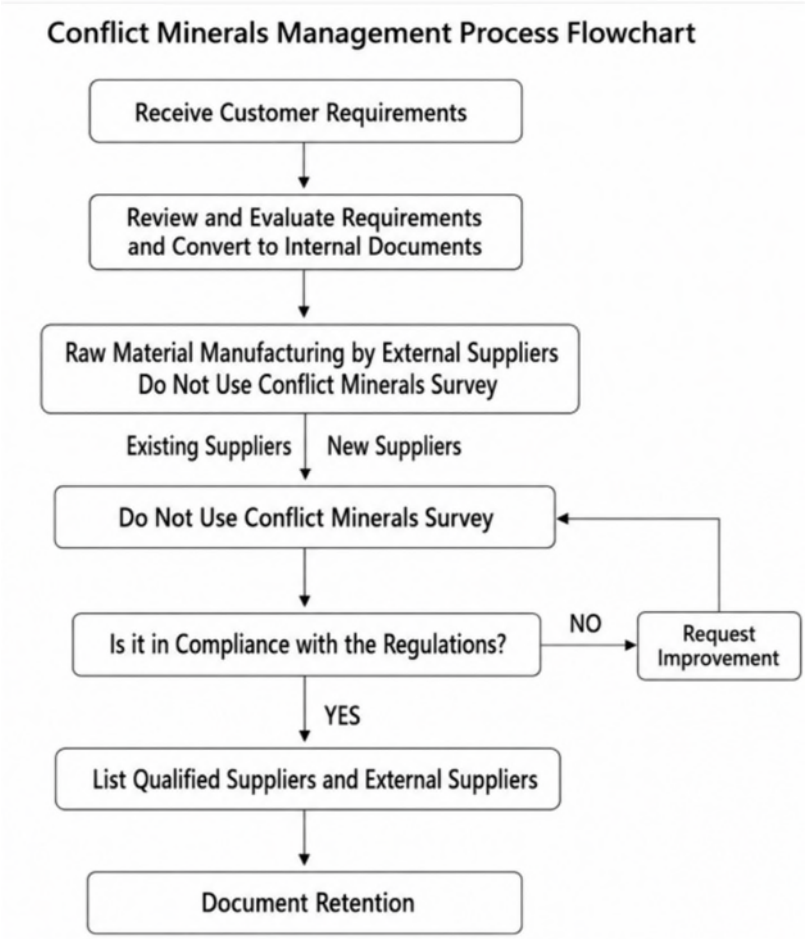
ACCL, in accordance with the 'Green Product Operation Management Regulations,' requires raw material suppliers to provide an 'Environmental Declaration,' 'Supplier

Hazardous Substance Survey Form,' and 'Third-Party Notarization Unit Test Report.' They commit that their products do not contain environmentally harmful management substances, and require annual testing reports to ensure products comply with customer and relevant laws and regulations. Regular supplier surveys are conducted according to the 'Green Material Prohibited Substance Assessment List' in the management guidelines. In 2023, a total of 65 suppliers were surveyed, all of which passed the inspection, and after our company confirmed the results, they were included in the list of qualified suppliers. In 2024, a total of 65 suppliers were surveyed, all of which passed the inspection, and after confirmation by our company, they were included in the list of qualified suppliers. In 2025, a total of 65 suppliers will be surveyed, all of which are qualified and included in the qualified supplier list after confirmation by our company.

/ Conflict minerals management

Conflict minerals refer to minerals mined under armed conflict and human rights abuses, especially precious metal minerals mined in high-risk areas identified by the Democratic Republic of the Congo, the Organization for Economic Co-operation and Development (OECD), and neighboring countries. These include gold (Au), tin (Sn), tantalum (Ta), tungsten (W), cobalt (Co), and others, which are mostly used in electronic components. In response to global conflict minerals control measures, ACCL has incorporated conflict minerals into its supplier management policy and established the "Non-Use Conflict Minerals Control Operation Guidelines" to align with international trends and customer requirements. Within the company, the philosophy and information about avoiding conflict minerals are communicated and promoted through company announcements, emails, and other means, so that consensus is formed within the organization.

When ACCL selects new raw material suppliers, in addition to requiring suppliers to provide supporting documents based on the assessment documents, new suppliers are also required to sign an "Environmental Declaration." For existing and qualified suppliers, an annual "Non-Use of Conflict Minerals Survey" is conducted, with 100% of the survey results meeting the requirements. Additionally, investigations were conducted to trace metal smelters to ensure that all gold, tungsten, tin, tantalum, and other metals used in the supply chain come from legal mining areas. No suppliers using minerals from conflict mining areas have been found in 2025.



Conflict mineral management objectives			
indicator	2023 Implementation Status	Current status of implementation in 2024	Implementation status for 2025
Suppliers sign a commitment letter to use RMI-compliant smelters	100%	100%	100%
Suppliers must be qualified non-conflict minerals	100%	100%	100%
Raw materials and products are sourced from qualified manufacturers using non-conflict minerals	100%	100%	100%

Customer Management Management Policy

Customer Management Management Policy	Key topic: Customer management Custom theme	
Positive benefit description	Through a rotation system for sales staff, ACCL familiarizes sales staff with various product lines and materials, enabling them to better introduce the differences and uniqueness between product lines during customer communication. This initiative earns annual supplier awards, increases customer satisfaction, and boosts order volumes.	
Negative impact description	ACCL places great importance on training sales staff to foster good communication and interaction between sales staff and customers. If turnover is too high, it may lead to decreased customer satisfaction, damage to sales personnel's reputation, and even lead to order loss.	
Remedial mechanisms/measures	In ACCL2025, there were no major negative incidents related to customer management. If such incidents occur, the Customer Service Section of the Quality Assurance Department and relevant staff will handle them according to the "Customer Complaint Management Regulations."	
Policy/Commitment	Quality first, customer satisfaction	
Responsibility	Business Office	
Goal	● Customer satisfaction scores all exceeded 69 ● The number of new customers increased by 8 ● Number of customer visits: 350 ● No complaints have occurred regarding lost customer data	
Specific actions for 2025	● Conducted two customer satisfaction surveys ● A total of 622 client visits ● The number of new customers increased by 5	
Management evaluation mechanism	Annual ISO audits, verified by the certification body and conducted customer satisfaction surveys as required. **In February 2026, the audit unit will conduct an on-site audit to confirm the authenticity of the customer satisfaction survey documents**.	
Performance Outcomes	● Implemented a sales staff rotation system, earning awards and favor from clients ● In 2025, there were no complaints about lost customer data ● By 2025, the average customer satisfaction score is 88.39	

4.2 Customer Management

/ Customer service

ACCL is a professional printed circuit board manufacturer. To ensure customer service operations have established standards and ensure the best customer satisfaction, meeting customer requirements for quality, delivery time, and pricing, ACCL has established the "Customer Service Management Regulations." Sales staff conduct irregular visits based on actual needs and customer importance, exchanging opinions on price, quality, delivery time, and service to enhance understanding of various customer operations. Sales staff also create a "Customer Basic Information Form," with the responsible unit responsible for changing and maintaining customer data in 2025, we will visit clients 622 times, with no complaints about lost client data. If a quality-related issue occurs, the Customer Service Section and relevant staff of the Quality Assurance Department will proactively visit the customer to understand the actual situation, clarify the responsibility for quality, and assist the customer in resolving issues according to the "Customer Complaint Management Guidelines."

On the other hand, ACCL adopts a rotation system for training sales staff, enabling them to absorb diverse product knowledge and customer needs. This rotation system is recognized annually by suppliers, reflecting the solidity and rigor of our sales staff's training.













/ Customer satisfaction

ACCL places great emphasis on customer feedback and regularly conducts satisfaction surveys. Satisfaction surveys are either conducted proactively by customers or conducted twice a year targeting customers who have traded in the past six months. Based on order volume, transaction amount, or company size, the survey targets are selected and handled by the sales unit. Customer satisfaction survey items include product delivery quality, delivery time, improvement status of quality complaints, company response to special customer requests, and customer management of environmentally harmful substances within the company. If the total satisfaction survey score is 69 points or less, relevant units will be convened to review improvement measures, and meeting minutes will be used as the basis for improvement. In ACCL2025, a total of 50 companies were surveyed for customer satisfaction, with an average satisfaction score of 88.39, a highest score of 100, and a minimum score of 77.

ACCL2025 satisfaction survey results				
Survey period	Number of customers	Average score	Highest score	Lowest score
2022/10~2023/03	35	92.96	100	82
2023/04~2023/09	30	91.08	98.5	80.75
2023/10~2024/03	27	90.38	100	77
2024/04~2024/9	24	89.11	100	80.75
2024/10~2025/03	26	88.62	98.5	79.5
2025/04~2025/09	24	88.16	100	77
2025/10~2026/03	23	89.43	100	79.5

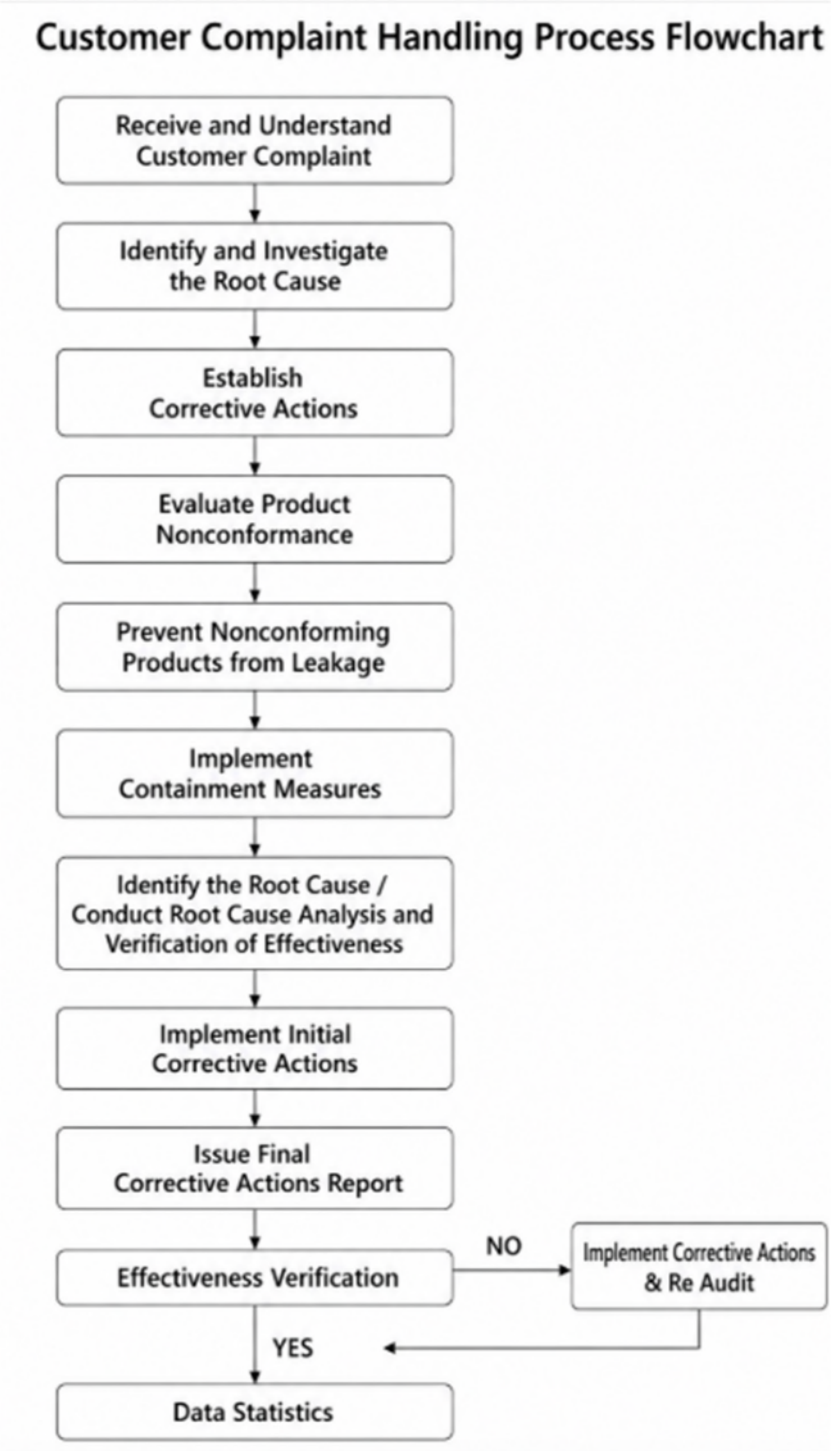
/ Customer complaint handling

Any customer or market complaints about ACCL products refer to defects in product design, manufacturing technology, process contracts, packaging, transportation, delivery, etc., resulting in quality issues such as product functionality, reference dimensions, and structural accessories. Any tangible or intangible compensation and improvement requests arising from quality issues such as product functionality, reference dimensions, and structural accessories are handled in accordance with the "Customer Complaint Management Regulations." The Quality Assurance Department is responsible for understanding customer complaints and tracking response strategies. Transmission of quality abnormality messages and payment deductions by the business unit. Based on the severity of the customer complaint incident, if necessary, the company will jointly review the impact of the abnormal case with the client and take corrective and preventive measures. For major customer complaint incidents, the handling level will be reviewed by the General Manager for confirmation of the complaint countermeasure meeting and corrective measures, and reported to the Board of Directors. In 2025, ACCL had no major customer

complaint incidents, and all 16 general complaint cases have been fully resolved.

Note: The definition of a major customer complaint includes:

1. Quality incidents that cause customer downtime or abnormal reliability.
2. Quality incidents causing losses exceeding 500,000 NTD due to a single cause.
3. After horizontal risk assessment, it is extended to other products.
4. This led to internal production shutdowns.



5. Environmentally friendly

Climate Change Response Management Policy

Energy and emissions Management policy	**Major Topic: Climate Change Response** [GRI] Economic Performance 201-2	
Positive benefit description	In response to government regulations, domestic and international customer demands, and market trends, ACCL has successively implemented greenhouse gas inventory and energy management system implementation to enhance the company's future market competitiveness and reduce operational risks arising from energy and emissions	
Negative impact description	Facing intensifying global climate change, the frequency, intensity, and likelihood of disease outbreaks of extreme weather events will become increasingly difficult to predict, prevent, and adapt to	
Remedial mechanisms/measures	In response to government regulations, customer requirements, and market trends, our company will continue to conduct climate risk assessments and assess its financial impact, and achieve environmental friendliness through various projects such as energy and greenhouse gas management, water resource management, and pollution control management	
Policy/Commitment	Actively promote environmental protection, energy conservation, and carbon reduction to minimize the impact on the natural environment and ecology	
Responsibility	Management level	
Goal	● Save 1% energy, aiming for 4.1% energy savings by 2026 ● Implement the TCFD climate-related financial disclosure framework ● Planning to purchase green electricity certificates and continuously implementing energy-saving improvement projects	
Specific actions for 2025	● The equipment is designed to improve the overall energy efficiency of the entire company ● Set management objectives, and regularly review, analyze, and evaluate them ● In 2025, the CDP Climate Change Questionnaire rated the SME version as a B grade	
Management evaluation mechanism	● Formulate feasible carbon reduction methods and implement and verify carbon reduction achievements ● Aligning with the autonomous goals set by each department at the annual sustainability conference, we continuously promote various energy-saving initiatives	
Performance Outcomes	● Energy savings of 2.1% ● Economic intensity of greenhouse gas emissions (Scope 1 + Scope 2) (million dollars) decreased by 29.22% compared to 2023	

5.1 Climate Change Response Management

/ Supervision and governance

As the company continues to grow, ACCL has conducted greenhouse gas inventories based on customer standards from 2017 to 2022 to pursue sustainable operations and fulfill social responsibility, passing third-party verification. Since 2023, we have independently conducted ISO 14064-1 organizational greenhouse gas inventories and verified them by third-party certification bodies to accurately monitor greenhouse gas emissions within the plant area. In April 2023, the company established the "Sustainable Development Promotion Team" under the General Manager's Office, with Deputy General Manager Lin Yu-Kai serving as the management representative. Each functional group is assigned to carry out sustainability-related tasks according to their division of responsibilities. Every two weeks, the company reports progress on sustainability matters (including climate change-related issues, greenhouse gas inventory, etc.) to the General Manager at supervisory meetings, and reports sustainability achievements quarterly to the Board, which reviews and guides the process. In 2025, the board will report on four sustainability-related proposals.

In 2025, the company will refer to the TCFD (Task Force on Climate-Related Financial Disclosures) framework for climate-related financial disclosure recommendations. Through functional groups under the Sustainable Development Task Force, climate change-related risk assessments will be conducted. Through cross-departmental communication and discussion, company resources will be integrated to effectively reduce the impact of climate change risks and opportunities on the company's finances.

2025 Sustainability Issues Presentation to the Board of Directors

Board date	Agenda Content
2/21	The Company's Progress Report on Greenhouse Gas Inventory and Verification for the Fourth Quarter of 2024
5/13	Report on the progress of greenhouse gas inventory and verification for the first quarter of 2025
8/7	The Company's Progress Report on Greenhouse Gas Inventory and Verification for the Second Quarter of 2025
11/11	The Company's Progress Report on Greenhouse Gas Inventory and Verification for the Third Quarter of 2025

To strengthen board members' knowledge of climate change and sustainable development, ACCL will arrange related continuing education courses periodically. In 2025, five sessions are planned, covering sustainable development performance and senior executive compensation, sustainable finance and climate change summit forums, sustainable legacy and AI application transformation paths, and sustainable finance.

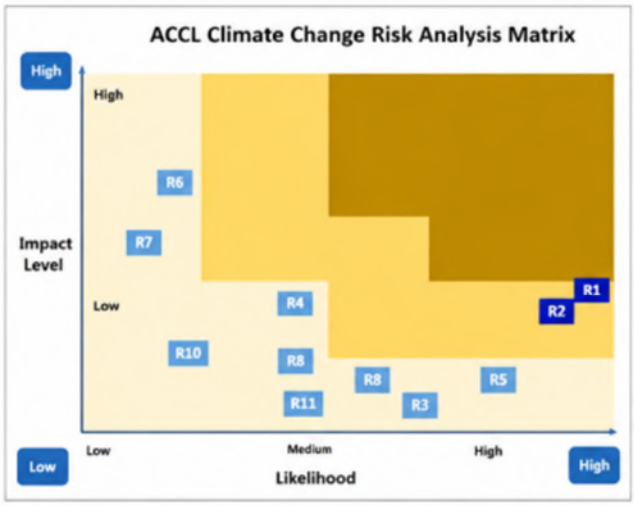
2025 Board Member Training and Training

Course dates	Course content	Hours	Participants/Titles
8/14	Sustainability performance and executive compensation	3	Yung-Ching Chang, Director
7/9	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6	Guo Xuanbin (Director).
7/4	The path of sustainable inheritance and AI application transformation	3	Zhang Yide, Director
12/5	Analysis of Legal Liability for Disclosure of False Sustainability Information (Greenwashing).	3	Zhang Yide, Director
9/1	Corporate Governance - Sustainable Finance	3	Xu Qinzhou, Independent Director

/ Strategy and risk management

Our company references the TCFD (Task Force on Climate-Related Financial Disclosures) framework, combined with four key emission scenarios (SSP-RCPs) defined in the IPCC Sixth Assessment Report (AR6), SSP1-2.6 is a low-emission scenario, SSP2-4.5 is a moderate emission scenario, SSP3-7.0 is a high-emission scenario, and SSP5-8.5 is a very high-emission scenario. The latest Taiwan climate change estimation results released by the Taiwan Climate Change Estimation Information and Adaptation Knowledge Platform (TCCIP) were selected. Scenario simulations were conducted by functional teams under the Sustainable Development Task Force to identify climate change risks and opportunities faced by ACCL within the value chain. A total of 11 risks and 10 opportunities have been compiled. Climate-related performance targets, management mechanisms, and action plans are set from the perspectives of "mitigation and adaptation."

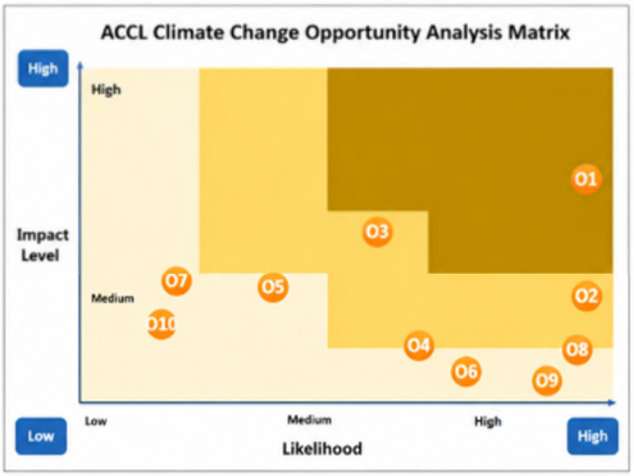
How the identified climate risks and opportunities affect the company's business, strategy, and finance (short-, medium-term, long-term)



Climate Risk Category	Type	Risk Description	Potential Financial Impact	Impact Timeframe
Transition Risk	Policy and Legal	R1 Increased operating costs due to carbon fees or taxes	Medium	Short term
		R2 Compliance costs due to more stringent customer requirements (10% reduction in GHG emissions)	Medium	Short term
		R3 Penalties	Low	Long term
		R4 Capital expenditures	Low	Short term
	Technology	R6 Replacement of existing technologies with low-carbon, energy-efficient technologies	Low	Long term
		R7 Costs required to adopt low-carbon technologies	Low	Medium term
	Market	R5 Costs of green transportation	Low	Medium term
	Reputation	R8 Loss of revenue due to declining brand value or customer trust	Low	Medium term
Physical Risk	Chronic	R9 Drought	Low	Long term
		R10 Flood	Low	Long term
	Acute	R11 Extreme weather events	Low	Short term

Note:

1. Short term: 1–2 years; Medium term: 3–5 years; Long term: more than 6 years.
2. R2 is identified by ACCL as a priority climate-related risk for disclosure.



Opportunity Category	Type	Opportunity Description	Potential Financial Impact	Impact Timeframe
Resource Efficiency		O1 Increase production efficiency	High	Short term
		O2 Increase recycling and reuse rates	Medium	Short term
		O4 Adopt green building (green construction)	Low	Medium term
		O5 Use low-carbon energy	Low	Long term
Products / Services		O6 Participate in the renewable energy market	Low	Medium term
		O3 Develop and offer energy-efficient products and services	Low	Long term
Market		O7 Enter new markets	Low	Medium term
Resilience		O8 Enhance employee resilience	Low	Short term
		O10 Improve supply chain resilience	Low	Short term

Note:

1. Short term: 1–2 years; Medium term: 3–5 years; Long term: more than 6 years.
2. O1 is identified by ACCL as a priority climate-related opportunity for disclosure.

Risk level comparison table

Risk level	Score points	Decision-making
High	12~25	Relevant decisions should be formulated
Middle	6~11	Decide on the situation
Low	1~5	No processing will be made for now

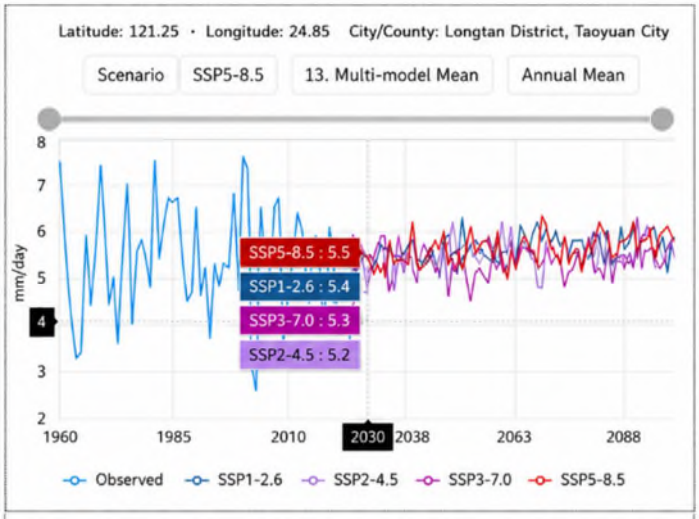
Management and response strategies for major climate change risks and opportunities

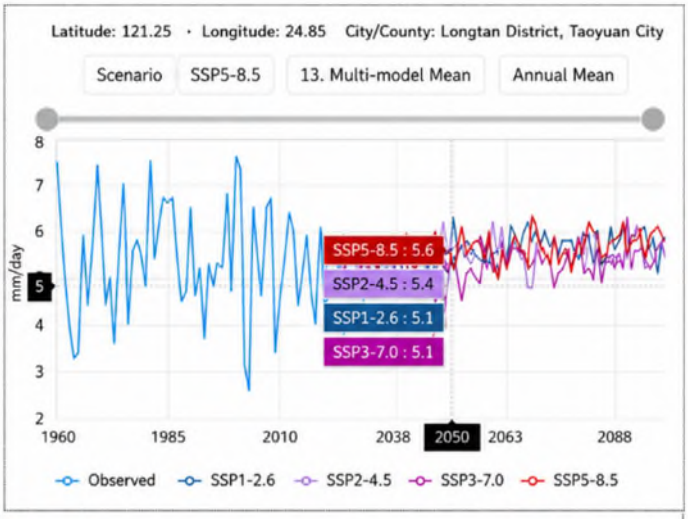
Climate risks	Risk scenario explanation	Potential financial impact	Management strategy
R1/Mandatory reporting requirements and carbon fees	1. Taiwan's Ministry of Environment, Financial Supervisory Commission, and others are promoting phased greenhouse gas inventories and assurance for all listed companies.	Expenses such as greenhouse gas inventory and assurance fees have increased operating costs.	Continuously conducting greenhouse gas inventory and confirmation, implementing ISO50001, establishing intelligent source management systems to improve energy management efficiency and achieve energy saving and carbon reduction goals.
	2. The Climate Change Response Act will implement carbon fees (emissions exceeding 25,000 tons) starting in 2026. In ACCL114, greenhouse gas emissions (Scope 1 + Scope 2) will be approximately 30,372.666 tons.	Improvements in energy-saving equipment and related expenses have increased operating costs.	ACCL's Scope 2 emissions have never reached the 25,000-ton threshold for management over the years (24,600 tons in 2025), so it is classified as a Category 3 enterprise. Even if the combined emissions of Scope 1 and Scope 2 exceed 25,000 tons, they still do not fall within the current carbon fee collection scope. In the future, energy-saving improvement projects will continue to be introduced to achieve the goals of energy conservation and carbon reduction.
R2/Major Energy Supplier Requirements (Establish 10% Renewable Energy)	Under the Renewable Energy Act, Ministry of Economic Affairs Agency, the Renewable Energy Act, the major electricity user clause (for users with contracted capacity over 5,000kW), obligations must be installed within 5 years to install renewable energy at 10% of the contracted capacity, purchase renewable energy electricity and certificates, install energy storage equipment, or fulfill obligations by paying substitute fees. The ACCL114 contract capacity reached 5,300 kW.	Purchasing green electricity certificates increases operating costs.	In January 2026, the green electricity certificate was obtained, meeting regulatory requirements.

Climate opportunities	Opportunity scenario explanation	Potential financial impact	Management strategy
O1/ Use higher production efficiency	Under the impact of climate change, domestic and international demand for carbon reduction is gradually tightening. In response to the greenhouse gas reduction pressure on manufacturing following the passage of the Temperature Management Act, ACCL is actively building smart factories and process innovations to achieve carbon reduction goals.	1. Process innovation, increased equipment investment, and higher operating costs, but annual reduction in chemical and material consumption, as well as production costs. 2. Increase in intelligent equipment, equipment investment, and operating costs rise, but yield and production efficiency can be improved. It is expected that capacity and order volume will increase, leading to higher revenue and profit. 3. Receive government investment tax credits to increase income and reduce income tax expenses.	1. Process innovation saves energy consumption and lowers energy usage costs. 2. Adding intelligent equipment to improve production efficiency. 3. In line with government policies for industrial upgrading and energy conservation and carbon reduction, actively participate in government incentive and subsidy projects to acquire resources, enhance capabilities, reduce costs, and achieve win-win outcomes.

The financial impact of extreme climate events and transition actions

After internal discussions and inventory, our company assessed that due to the higher elevation of the Longtan Industrial Park, where ACCL is located, flooding has never occurred in the past. According to the "Taiwan Climate Change Estimation and Adaptation Knowledge Platform" (TCCIP) and SSP-RCPs four scenario simulations, rainfall in the Longtan area over the next 5~25 years will not change significantly; Regarding water usage, our company holds a legal groundwater rights certificate issued by the Taoyuan City Government, ensuring the safety of water usage within the plant area. There have also been no supply chain disruptions caused by physical climate risks, so extreme weather events are unlikely to have a significant impact on ACCL's finances. However, the Company will continue to monitor the operational impact of extreme weather events and propose timely countermeasures.





Time: Observed values 1960–2021; Future projections 2025–2100
Variable: Precipitation
Unit: millimeters per day (mm/day)
Scenarios (Note 1): SSP1-2.6 • SSP2-4.5 • SSP3-7.0 • SSP5-8.5
Mode (Note 2): Individual model and multi-model mean
Time Scale: Annual mean
Data Source: Taiwan Climate Change Projection and Information Platform (TCCIP)

Note 1: The four important ranking climate scenarios defined in the Sixth Assessment Report (AR6) of the IPCC (IPCC-AR6) represent different socioeconomic pathways to greenhouse gas emissions. Among them, SSP1-2.6 is the low-emission scenario, SSP2-4.5 is the medium-emission scenario, SSP3-7.0 is the high-emission scenario, and SSP5-8.5 is the very high-emission scenario.

Note 2: Multi-model mean is the average of all models; the number of models under each scenario are SSP1-2.6 (28), SSP2-4.5 (29), SSP3-7.0 (23), and SSP5-8.5 (28).

Processes for identifying, assessing, and managing climate risks

Our company's Sustainable Development Promotion Team incorporates climate issues into its daily risk management mechanism. The climate change risk identification method refers to the recommendations of the TCFD report. When formulating risk scenarios, we consider transition risks (policy and legal/market/technology/reputation)

and physical risks (immediacy, long-term). When designing opportunity scenarios, we take into account resource efficiency, energy, products and services, markets, and resilience, ranking based on the interaction between likelihood and impact. Climate-related risks and opportunity factors that may occur in different scenarios are identified, risk and opportunity scores are evaluated, and risk placement levels are assigned according to the scores. Based on the identified risks and opportunity factors, relevant measures will be studied and approved after submission.

Following four major steps—(1), issue collection, (2) risk identification, (3) risk analysis, and (4) risk matrix—risks are identified and managed. Subsequently, climate-related risks and opportunities will be identified every two years, reviewed annually, and continuously monitored.

Use scenario analysis to assess resilience in the face of climate change risks and their financial impact

Due to the high uncertainty of climate change, to enhance the company's resilience against disasters caused by extreme weather, ACCL refers to the TCFD framework, considers physical risks, and analyzes the potential impact of operational locations on company operations.

Physical risk simulation scenario: Taoyuan area, Taiwan

Physical risk	Scenario simulation	Scenario explanation	Financial Impact Forecast	and responded accordingly with strategies
Extreme rainfall causes flooding	SSP5-8.5 scenario	The average rainfall increases in Taoyuan, Taiwan, was 30% and 47% respectively in the mid-century and end-of-century areas. Looking at rainfall trends, the top 30% of the maximum 24-hour cumulative rainfall change rates have average base values of about 193mm and mid-century about 197mm, with little significant change. At the end of the century, it was about 301mm, about 108mm below the base period.	Historically, the ACCL area has never experienced extreme rainfall causing flooding or damage to plants and equipment. However, in extreme cases, forecasts can still have a certain degree of impact on the company's finances.	Strengthen disaster response plans and regularly hold disaster drills to improve response capabilities and reduce the impact of flooding.
Drought causes water shortages	SSP5-8.5 scenario	In Taoyuan, Taiwan, average temperatures may rise by 1.7°C and 3.7°C respectively, from mid-century to end-of-century periods	According to the IPCC AR6 report, referencing future climate trends in Taoyuan, Taiwan, the company's air conditioning electricity costs are expected to increase by more than 0.1% of revenue.	Replacing inverter smart devices to improve air conditioning performance to save electricity and reduce greenhouse gas emissions.

The data sources for scenario analysis are the Taiwan Climate Change Estimation Information and Adaptation Knowledge Platform (TCCIP) and the United Nations Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (IPCC AR6).

Transition plans to manage climate-related risks and set climate-related targets

For the transformation plan to manage climate-related risks, our main response measures are as follows:

- Indicators and objectives for identifying and managing physical risks and transformation risks.
- Physical risks: changes in rainfall patterns and distribution, and restrictions on electricity use during extreme weather.
  1. Establish backup power generation facilities and research and invest in related energy storage systems.
  2. Optimize production plans and material management based on power supply policies and energy supply conditions.
  3. Maintain close communication and cooperation with the government to understand power supply policies and relevant energy supply information to establish optimal production schedules.
- Transformation Risks:
  1. Carbon emission reduction targets: Scope 1+2: Reduce energy consumption by 1% annually.
  2. Energy Management: In 2024, we introduced an ISO50001 energy management system and built an energy monitoring and control system to improve production energy efficiency. For example, through energy-saving measures like chillers and variable frequency control of cooling towers, we reduced the factory's carbon emissions.
  3. Continuously implement energy-saving improvement projects.
- Action plan:
  1. Participating in low-carbon management of the supply chain: Jointly participate with upstream, midstream, and downstream sectors in the "Ministry of Economic Affairs Low-Carbon and Smart Upgrade Transformation Plan, Leading Small with Large" to continue existing achievements, expand the scope of energy-saving and low-carbon R&D implementation, and further promote joint action across the supply chain.
  2. Participation in International Initiatives: Continue to participate in Carbon Disclosure Projects (CDP) to enhance ESG performance, effectively reduce transition risks, and increase corporate resilience.

3. Planning to purchase green electricity certificates and continuously implementing energy-saving improvement projects.

Set climate-related goals

- Measures to mitigate transition risks: Implement greenhouse gas inventories, establish intelligent source management systems to improve energy management efficiency, and introduce energy-saving improvement projects to achieve energy conservation and carbon reduction goals.
- Indicators and targets for transition risks: Energy conservation and carbon reduction target: Reduce energy consumption by 1% annually.
- Climate opportunity adaptation includes:
  1. Increase investment in process innovation and intelligent equipment to reduce energy consumption, improve yield and production efficiency, and boost revenue and profit.
  2. In line with government policies for industrial upgrading and energy conservation and carbon reduction, actively participate in related projects, and obtain government investment subsidies and tax reductions.
- Climate opportunity goals and indicators: The relevant application project is approved by government agencies.

Indicators and targets

indicator	Goal	Specifically,
Greenhouse gas emissions	・ACCL designates 2023 as the baseline year for greenhouse gas emission management, continuously promoting energy-saving, carbon reduction, and energy management measures, with the goal of reducing the economic intensity of greenhouse gas emissions as its carbon reduction management goal. ・The 2030 economic intensity target is 30% lower than the 2023 base year.	・Starting in 2024, the ISO 50001 energy management system will be implemented, and after inventorying energy usage, the goal of energy saving and carbon reduction will be achieved. ・Continuously implement energy-saving improvement projects. ・Invest in smart equipment and automation equipment upgrades. ・Reduce energy consumption by 1% annually.

/ Internal carbon pricing mechanism

Our company closely monitors domestic and international trends in carbon pricing policies. To assess the potential impact of future carbon costs on operations and finances, we will introduce an internal carbon pricing mechanism in 2025, using the Shadow Price method for evaluation. Shadow pricing sets assumed costs for greenhouse gas emissions in advance to simulate future carbon fees or carbon pricing policies, which may increase operating costs after implementation, serving as a reference for carbon reduction strategy planning, investment evaluation, and climate risk management.

In 2025, referencing the domestic carbon fee system and industry development trends, the shadow price will be set at NT$300 per metric ton of CO_2e, and financial impact assessments will be conducted based on Scope 1 and Scope 2 greenhouse gas emissions to identify potential risks to future carbon cost changes for the company's operations.

Energy and Emissions Management Policy

Energy and emissions Management policy	**Major topic: Energy and emissions** [GRI] 302 Energy, 304 Biodiversity, 305 Emissions	
Positive benefit description	In response to government regulations, domestic and international customer demands, and market trends, ACCL has successively implemented greenhouse gas inventory and energy management system implementation to enhance the company's future market competitiveness and reduce operational risks arising from energy and emissions	
Negative impact description	ACCL is a major electricity consumer and has already implemented corresponding regulatory measures. If regulatory strictness and customer demands increase in the future, it will have a certain impact on our company's operations	
Remedial mechanisms/measures	In response to government regulations, customer requirements, and market trends, our company conducted a greenhouse gas inventory in 2025 and passed verification by third-party organizations. Going forward, we will continue to conduct these audits to understand the company's emissions status and set relevant targets for tracking, while also keeping an eye on the impact of our operations on biodiversity and the natural environment.	
Policy/Commitment	Actively promote environmental protection, energy conservation, carbon reduction, and biodiversity conservation to minimize impacts on the natural ecosystem	
Responsibility	Environmental Safety Section, Public Works Department	
Goal	● Save 1% energy, aiming for 4.1% energy savings by 2026 ● Implemented the ISO 50001 Energy Management System ● Greenhouse gas emissions in 2030 Economic intensity should be 30% lower than the 2023 base year ● Waste recycling rate: 93.5%	

Specific actions for 2025	● Implemented ISO 14064-1:2018 greenhouse gas inventory to complete third-party external verification ● Establish an energy audit system, report energy usage data, set energy-saving targets and implementation plans, and submit them annually to the central competent authority for approval and implementation ● Energy management is listed as management objectives ● The equipment is designed to improve the overall energy efficiency of the entire company ● Set management objectives, and regularly review, analyze, and evaluate them ● Continue to promote paperless operations and green procurement, supporting sustainable forest management and biodiversity conservation
Management evaluation mechanism	● Formulate feasible carbon reduction methods and implement and verify carbon reduction achievements ● Aligning with the autonomous goals set by each department at the annual sustainability conference, we continuously promote various energy-saving initiatives ● Each department reports the achievement of monthly targets
Performance Outcomes	● Energy savings of 2.1% ● Economic intensity of greenhouse gas emissions (Scope 1 + Scope 2) (million dollars) decreased by 29.22% compared to 2023 ● Office paper is 100% PEFC-certified products ● Waste recycling rate of 93.53% by 2025

5.2 Energy and Greenhouse Gas Management

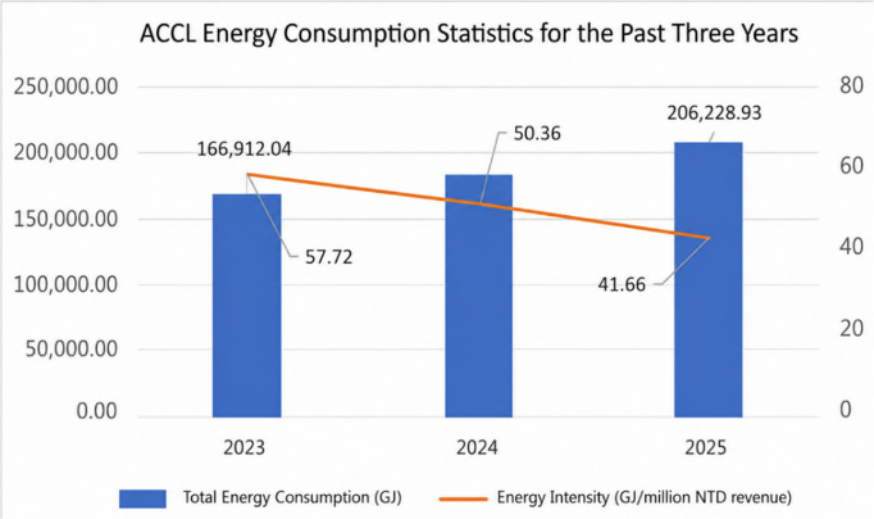
Due to the characteristics of the industry, ACCL is one of the major electricity consumers. Its energy sources mainly consist of purchased electricity and non-renewable fuels (including gasoline and diesel). The purchased electricity is primarily purchased from Taiwan Power Company, gasoline is used for government vehicles, and diesel is used for process heat transfer oil boilers, air conditioning steam boilers, and emergency generators. Total energy consumption in 2025 will be 206,228.93 GJ, of which purchased electricity will be 187,084.80 GJ (about 90.72%). Energy intensity will be 41.66 GJ per million NTD in revenue, down 17.22% from 2024. This decrease is due to increased operating income and higher output, leading to a decrease in energy intensity.

ACCL responded to the government's energy-saving and carbon-reducing green energy policies, starting solar power system construction in Q1 2018 and starting power generation in October of the same year, with a total installed capacity of approximately 497.665KW. All of this was sold to Taipower, and in 2024, it will implement the ISO 50001 energy management system to effectively control energy usage.

ACCL energy consumption statistics over the past three years

Year / Project	2023	2024	2025
Diesel	13,878.01	15,287.59	18,744.09
Gasoline	166.51	215.17	400.04
Purchased electricity	152,867.52	166,610.88	187,084.8
Total	166,912.04	182,113.64	206,228.93
Revenue of over one million NTD	2,892	3,616	4,950
Energy intensity (GJ/million NTD revenue)	57.72	50.36	41.66

Note:
1. 1 gigajoule (GJ) = 106 kilojoules (KJ).
2. Energy Usage Calculation Scope: ACCLLongtan Plant Area.
3. Energy units and data sources: electricity (kWh) is the sum of the data listed on the monthly electricity bill; Diesel (L) and gasoline (L) are based on actual usage amounts.
4. Calorific value conversion coefficients for various energy sources: electricity 1kWh = 3,600KJ; Gasoline 1 liter = 7,800 kcal/L; Diesel per liter = 8,400 kcal/L.



/ Greenhouse gas organization inventory

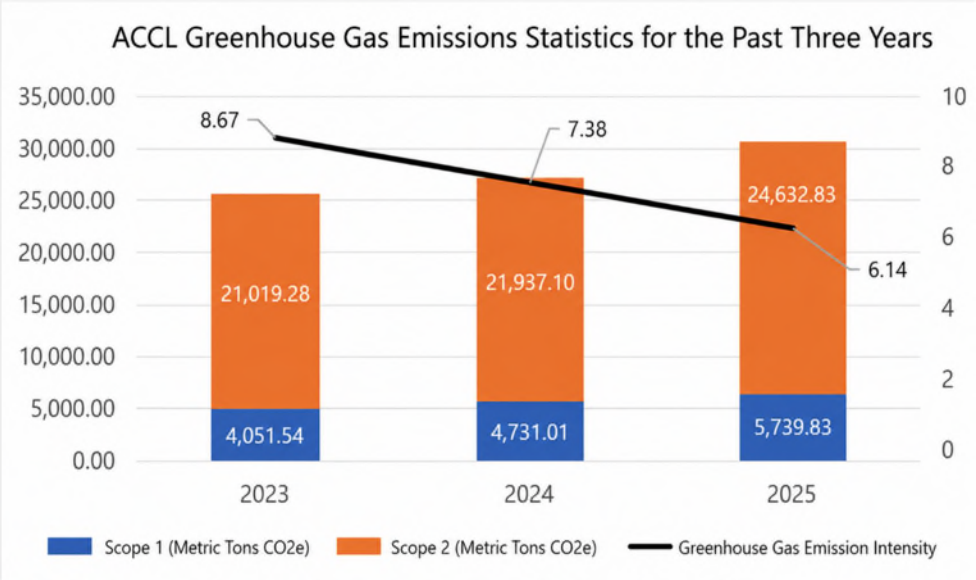
In ACCL2025, Scope 1 mainly used gasoline and diesel, with emissions of 5,739.83 metric tons CO2e; The main energy source for Scope 2 is purchased electricity, with emissions of 24,632.83 metric tons of CO2e, totaling 30,372.67 metric tons of CO2e, up 13.89% compared to 2024; The greenhouse gas emission intensity (Scope 1 + Scope 2) was 6.14 metric tons CO2e/million revenue, a decrease of 29.22% compared to 2023 (the base year); Scope 3 mainly includes solid and liquid waste from the procurement of goods and disposal of solid and liquid waste, with emissions totaling 8,204.95 metric tons CO2e.

ACCL greenhouse gas emissions statistics over the past three years				
Project	**Unit**	**2023**	**2024**	**2025**
Scope 1 (Category 1): Direct greenhouse gas emissions	Metric tons of CO2e	4,051.54	4,731.01	5,739.83
Scope 2 (Category 2): Indirect greenhouse gas emissions from energy	Metric tons of CO2e	21,019.28	21,937.10	24,632.83
Total Scope 1 + Scope 2 emissions	Metric tons of CO2e	25,070.82	26,668.11	30,372.6
Operating Revenue (Individual)	Millions in revenue	2,892	3,616	4,950
Greenhouse gas emission intensity (Scope 1 + Scope 2 emissions / Operating revenue (individual))	metric tons CO2e per million revenue	8.67	7.38	6.14

ACCL greenhouse gas emissions statistics over the past three years				
Project	Unit	2023	2024	2025
Scope 3 (Categories 3-6): Other indirect greenhouse gas emissions	Metric tons of CO2e	5,639.13	6,675.2	8,204.95

Note:

1. Greenhouse gas inventories are conducted using the Operational Control Method, conducted in accordance with ISO 14064-1:2018 since 2025, and in July 2024, the company passed external verification by a third-party verification unit and obtained certification. The organizational scope covers the ACCLLongtan plant.
2. The types of greenhouse gases surveyed include: nitrous oxide N2O, methane CH4, carbon dioxide CO2, hydrofluoride HFCs, perfluorocarbons (PFCs), sulfur hexafluoride (SF6), nitrogen trifluoride (NF3), and others.
3. Scope 1 includes gasoline and diesel. Gasoline is used for official vehicles, while diesel is used in process heat transfer oil boilers, air-conditioning steam boilers, and emergency generators. The GWP values cited from the IPCC 2013 Sixth Assessment Report are cited.
4. Scope 2 mainly involves purchased electricity. For greenhouse gas external verification, the 2025 electricity carbon emission factor is calculated at 0.474 kg CO2e/kWh.
5. Source of the conversion factor used: The latest announced greenhouse gas emission factors published by the Environmental Protection Administration, Executive Yuan.



/ Specific improvement measures and results

ACCL is responding to energy-saving and carbon-reduction initiatives by optimizing equipment to lower energy consumption and improve efficiency. In 2025, it will carry out maintenance and repairs of exhaust scrubber equipment, dust collector equipment, replacement of wastewater aeration blowers, and energy-saving improvements for scrubber turbines. It is estimated that electricity costs will be reduced by 3,299,161 NTD and by approximately 2,730.35 GJ Reduction in Scope 2 greenhouse gas emissions is approximately 359.48 tons of CO2e/year (latest electricity emission factor from the Bureau of Energy, Ministry of Economic Affairs,

calculated at 0.474 kg CO2e/kWh).

ACCL2025 energy-saving measures and carbon reduction achievements				
Measures	**Reduced electricity costs (Yuan/year)**	**Estimate the energy savings (kWh/year)**	**Converted Energy Savings (GJ/year)**	**Convert to carbon reduction (metric tons CO2e/year).**
Maintenance and renovation efficiency of exhaust gas scrubber towers (VOC-3) equipment improves energy savings	476,325	109,500	394.20	51.90
Maintenance and renovation efficiency for exhaust gas scrubber tower (AC-3) equipment improves energy savings	643,991	148,044	532.96	70.17
Exhaust gas scrubber (AC-6) wind turbine energy-saving improvements	218,727	50,282	181.02	23.83
Energy-saving improvements for the aeration blower in the wastewater balancing pool	788,511	181,267	652.56	85.92
Dust collectors (#2, #3, #6) equipment maintenance and renovation improve efficiency and energy savings	504,752	116,035	417.73	55.00
Maintenance and renovation efficiency of exhaust gas scrubber tower (AC-6) equipment improves energy savings	666,855	153,300	551.88	72.66
Total	3,299,161	758,428	2,730.35	359.48

Note:

1. In 2025, the average ACCL electricity price will be 4.35 NTD per kWh.
2. Converted greenhouse gas emissions reduction (metric tons CO2e/year) = electricity saved (kWh/year) * 0.474kg CO2e/kWh * 1/1,000.
3. Power energy conversion factor = 3,600 KJ/kWh.

5.3 Water resource management

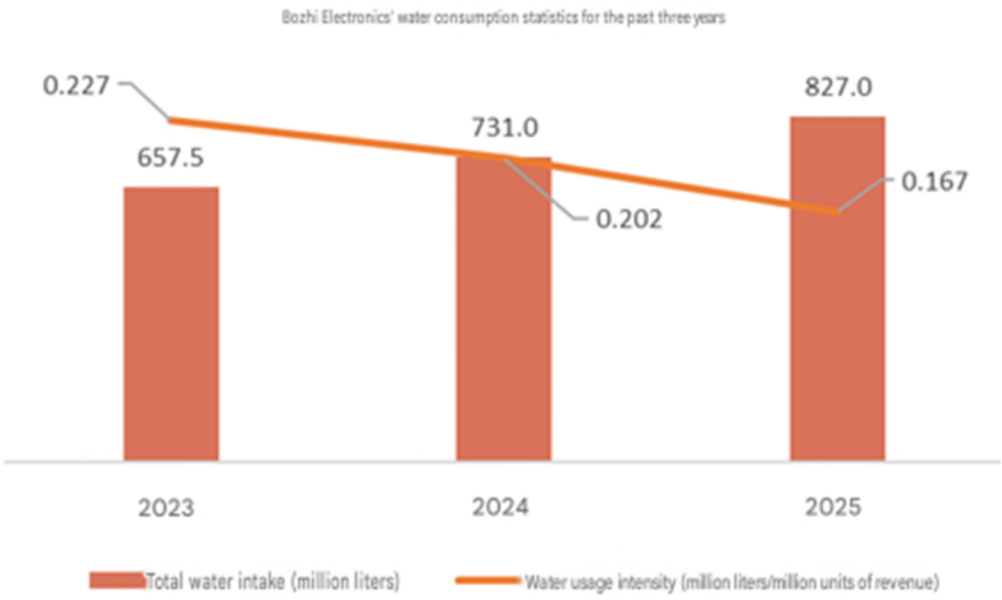
The ACCL plant is located in the Wushulin Industrial Zone in Taoyuan. The plant's water sources include tap water supplied by Taiwan Water Corporation (sourced from Shimen Reservoir) and groundwater. The groundwater is issued by the Taoyuan City Government with an electronic water meter, and water usage records are sent back to the Taoyuan City Government for record. By 2025, all groundwater extraction volumes will comply with the requirements of the water rights certificate. According to the World Resources Institute's "Water Risk Assessment Tool," the water pressure in our area's location is "Low - Medium risk (1-2)" and has not caused significant environmental impact.

Note: The World Resources Institute's "Water Risk Assessment Tool" WATER RISK ATLAS: https://reurl.cc/yyjme2.

Due to the unique demands of the ACCL industry, the operation of the plant relies heavily on large amounts of water resources. In recent years, climate change and extreme weather have caused unstable domestic water supply, posing significant challenges to our operations. During daily operations, our company monitors and manages process water usage, and proactively requires us to reduce usage to lessen environmental impact. By 2025, the plant's recycled water consumption will reach 56.2 million liters, with a water recycling and reuse rate of approximately 7.4%.

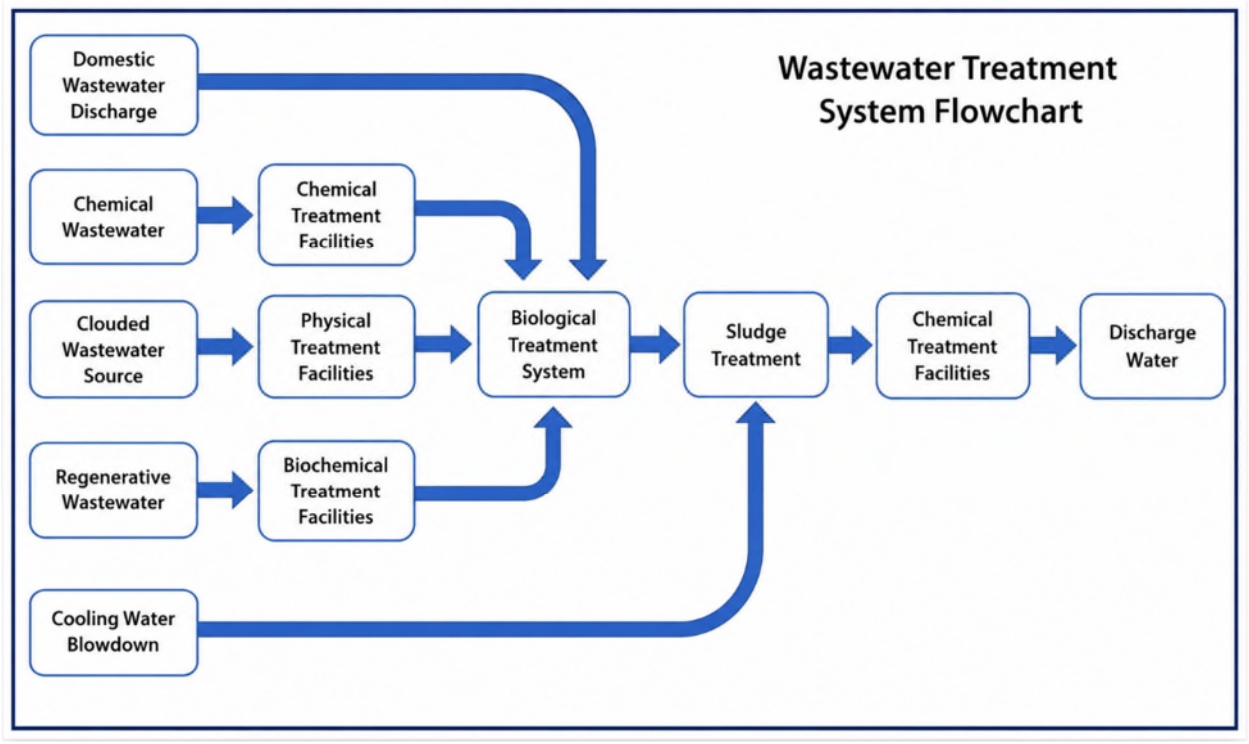
ACCL water usage statistics for the past three years					
Project		**Unit**	**2023**	**2024**	**2025**
Measure the amount of water used	Natural water	Million liters	355.0	425.6	462.9
	Groundwater	Million liters	302.5	305.4	364.1
Displacement		Million liters	605.4	680.3	777.0
Water consumption		Million liters	52.1	50.7	50.0
Internal water circulation volume		Million liters	49.3	59.0	56.2
Water recycling and reuse rate		%	7.3%	7.9%	7.4%
Operating Revenue (Individual)		Millions in revenue	2,892	3,615	4,958
Water withdrawal intensity (water withdrawal volume / operating revenue (individual)).		Million liters/ Millions in revenue	0.227	0.202	0.167

ACCL water usage statistics for the past three years
Note: 1. Water intake data sources: tap water meter records + groundwater meter records. 2. Source of discharge volume data: Wastewater discharge records. 3. Water consumption = water intake - drainage. 4. Water recovery and reuse rate = in-plant recycled water usage / (water intake volume + in-plant recycled water usage) * 100%.



ACCL's water conservation improvements over the past three years				
Year	Water-saving improvements	Water savings (tons/year)	Annual water savings (tons/year)	Annual Water Saving Rate (%)
2023	SES area scrubbers improved water-saving measures	5,184	56,224	7.38%
	DES area scrubbing tower water conservation improvements	7,081		
	1F Air conditioning wastewater is recycled and reused	745		
	Installing a water saver in the bathroom improves water efficiency	839		
	Process water-saving improvements (electrical first, inner layer).	29,376		
2024	PLASMA improves water efficiency	5,400		
	Process water-saving improvements (thick plate sandblasting line).	4,320		
2025	Process water-saving improvement (substrate cleaning machine).	6,144		
	Air compressor dryer condensate water recovery and reuse	518		
	Process water-saving improvement (B1 laminated steel plate cleaning machine).	4,320		

Due to the nature of the ACCL industry, various chemicals are used in the process, generating wastewater containing multiple chemical substances. Our company has established the "Wastewater Treatment Regulations" to implement various management measures, and according to the characteristics of the wastewater, it is treated with chemical adjustment, coagulation, neutralization, and sedimentation. After meeting effluent standards, the wastewater is discharged into the Laojie Creek. To avoid increasingly stringent environmental regulations in the future, our company will continue to invest in improving the efficiency of wastewater treatment facilities, reducing source pollutants, and establishing internal wastewater discharge control standards that exceed regulatory requirements to minimize environmental impact. ACCL conducts regular water quality testing and reporting every three months in accordance with the law. By 2025, all discharges will meet effluent standards. The total wastewater volume for 2025 will be 777.00 million liters, an increase of 14.21% compared to 680.30 million liters in 2024, due to increased production capacity.



Wastewater discharge detection values for ACCL2025		
Project	**emission standard values**	**Water quality test data**
Hydrogen ion concentration index (pH)	6.0~9.0	7.0
Suspended solids	<50 mg/L	9.1 mg/L
Chemical Oxygen Demand (COD)	<120 mg/L	20.8 mg/L
Biochemical Oxygen Demand (BOD)	<50 mg/L	12.8 mg/L
Copper ion (Cu2+)	<1.5 mg/L	0.81 mg/L

5.4 Pollution Prevention and Control Management

ACCL has implemented the ISO 14001 Environmental Management System for environmental protection, implementing pollution prevention and control through autonomous management to ensure ecological balance during operations.

/ Air pollution prevention and control

ACCL complies with government regulations, with all refrigerants used in air conditioning equipment replaced with environmentally friendly ones, and no ozone layer depleting substances (ODS) is emitted during the process.

The air pollutants generated during PCB manufacturing mainly include nitrogen oxides (NOx), sulfur oxides (SOx), volatile organic compounds (VOCs), and particulate pollutants (TSP). ACCL has established comprehensive management and maintenance procedures, and equips air pollution control equipment to treat exhaust gases, such as scrubbers and dust collectors. In addition to regular maintenance, they actively optimize and improve on-site ventilation and exhaust equipment, and conduct regular environmental inspections. This ensures that pollutant levels are tested in compliance with government environmental regulations. By 2025, total air pollutant emissions will reach 3,823.36kg, an increase of 17.73% compared to 2024, mainly due to production capacity factors leading to higher emissions.

ACCL air pollutant emissions over the past three years

Unit: kg

Project	2023	2024	2025
Nitrogen oxides NOx	946.16	992.76	1,206.22
Sulfur oxide Sox	7.16	7.56	9.12
Volatile organic compound VOCs	1,783.16	2,208.15	2,573.75
Particulate Pollutants (TSP).	42.24	39.09	34.27
Total	2,778.72	3,247.56	3,823.36

/ Waste management

Since the circuit board industry generates solid waste and high-concentration waste liquids during manufacturing, if not properly managed, it can harm the environment. Therefore, ACCL places great importance on the operation of waste management systems both inside and outside the plant, as well as waste storage, transportation, and disposal, strictly preventing pollution and hazards. In waste management, qualified vendors are selected and entrusted to handle waste, with strict vendor review and audit mechanisms in place. In 2025, waste vendor audits will be implemented, auditing a total of four waste vendors. The handling process fully

complies with relevant laws and regulations, and no waste leakage incidents have occurred.

ACCL waste includes both "general business" and "hazardous business" waste, all are off-site disposal. By 2025, the total waste generated will be 5,980 metric tons, an increase of 15.80% compared to 5,164 metric tons in 2024; General industrial waste totaled 914 metric tons (15.28%), and hazardous industrial waste totaled 5,066 metric tons (84.72%); Direct waste disposal totaled 387 metric tons, including 383 metric tons (98.97%) of general industrial waste and 4 metric tons (1.03%) of hazardous industrial waste; Disposal and transfer (reuse) totaled 5,593 metric tons, including 531 metric tons (9.49%) of general industrial waste and 5,062 metric tons (90.51%) of hazardous industrial waste.

ACCL2025 Waste Statistics							
Categories of waste	Waste classification	Exit disposal volume		Disposal methods			
				Disposal transfer (reuse).		Direct disposal (incineration).	
		tons	percentage	tons	percentage	tons	percentage
General industrial waste	Waste wood	215	23.52%	215	40.49%		0.00%
	Waste plastics	413	45.19%	254	47.83%	159	41.51%
	Other Categories (Non-metallic)	64	7.00%	60	11.30%	4	1.04%
	Other Categories (Metals)	2	0.22%	2	0.38%		0.00%
	Household garbage	220	24.07%		0.00%	220	57.44%
	Subtotal	914	100.00%	531	58.10%	383	41.90%
Hazardous industrial waste	Sludge types	1,444	28.50%	1,444	28.53%		
	Heavy metals (waste liquid)	2,800	55.26%	2,800	55.31%		
	Heavy metals (solids)	141	2.78%	141	2.79%		
	Precious metals	24	0.47%	24	0.47%		
	Scrap materials include scrap boards	581	11.47%	581	11.48%		
	Non-metallic and others	77	1.52%	72	1.42%	4	100.00%
	Subtotal	5,066	100.00%	5,062	99.92%	4	0.08%
Industrial waste statistics	General industrial waste	914	15.28%	531	9.49%	383	98.97%
	Hazardous industrial waste	5,066	84.72%	5,062	90.51%	4	1.03%
	In total	5,980	100.00%	5,593	93.53%	387	6.47%

ACCL's waste recycling rate over the past three years			
Year	2023	2024	2025
Total incineration volume (tons)	253	354	387
Total Recovery Volume (tons)	3,803	4,810	5,593
Total Waste Volume (tons)	4,056	5,164	5,980
Recovery rate	93.71%	93.14%	93.53%

5.5 Biodiversity Management

The company values biodiversity conservation and natural capital management, understanding the close relationship between business operations and the natural environment. Although our operational sites are not located in national parks, wildlife reserves, important wetlands, or other ecologically sensitive areas, we continue to promote pollution control, water resource management, paperless operations, and green procurement through the ISO 14001 Environmental Management System, reducing the impact of our operations on the natural environment and supporting ecological protection and sustainable development.

To implement the concept of biodiversity conservation, the company continues to promote the BPM electronic approval system, reduces paper usage, and procures PEFC-certified paper to support sustainable forest management and legal timber sourcing. At the same time, through environmental management systems and related activities, we enhance employees' awareness of environmental protection and biodiversity issues, jointly safeguarding the sustainable development of the natural environment.

/ BPM electronic approval and paperless management

Since 2012, the BPM electronic approval system has been introduced, incorporating requisition, signing, billing, and related administrative management tasks into the electronic approval process. By digitally replacing traditional paper-based operations, the process improves efficiency and document management quality.

By introducing and applying electronic approval systems, the need for printing, transmitting, and storing paper documents is effectively reduced, paper usage and resource consumption are lowered, and dependence on forest resources is lessened. By continuously promoting paperless management measures, our company implements the concept of biodiversity conservation in daily operations, supporting

the sustainable use of natural resources and ecological environment protection through concrete actions.

/ Green procurement and sustainable forest conservation

To implement green procurement policies and support sustainable forest management, priority is given to purchasing products with environmental labels, energy-saving labels, and related environmental certifications. For administrative operations, all PEFC (Programme for the Endorsement of Forest Certification) certified products are procured for copy paper. Through green procurement systems and the selection of third-party certified products, we reduce the environmental impact of product lifecycles, supporting sustainable resource use and environmental protection.

PEFC-certified paper ensures that pulp and wood sources comply with sustainable forest management principles and have legal and traceable supply chain management mechanisms. Our company supports forest resource conservation and sustainable use by procuring PEFC-certified paper and promoting green procurement practices, reducing the impact of illegal logging on forest ecosystems, safeguarding forest habitats, ecological balance, and biodiversity value, and implementing biodiversity conservation concepts in daily operations and procurement management.

In procurement operations, priority is given to products with environmental labels, energy-saving labels, and related environmental certifications, incorporating concepts of environmental protection and sustainable resource use into procurement decisions. Through green procurement measures, we support the use of environmentally friendly products, reduce the impact of product life cycles on the environment, and take concrete actions to achieve biodiversity conservation and sustainable development goals.

/Biodiversity conservation measures

In addition to continuously improving internal environmental management, we also support public welfare activities related to environmental protection, raising environmental awareness through corporate participation and promoting public awareness of biodiversity conservation issues.

In June 2026, we will participate in the 'Caotuo Sand Dune Cleanup Activity' in Guanyin District, Taoyuan City, maintaining coastal environments and ecological sustainability through beach cleanup actions, and supporting biodiversity conservation through concrete actions.

ACCL2025 biodiversity has taken effect		
Promotion Directions	**Management measures**	**2025 results**
Paperless management	BPM electronic approval system	Since 2012, the BPM electronic approval system has been introduced, promoting the digitization of administrative processes and reducing the need for paper documents.
Green procurement	Procurement of environmental labels and environmental certification products	In 2025, the declared amount for green procurement will reach 1,481,590 NTD, with priority for products with environmental labels, energy-saving labels, and related environmental certifications.
Sustainable forest conservation	Procurement of PEFC-certified paper	100% office paper uses PEFC-certified products, supporting sustainable forest management and legal timber supply chain management.
Participate in environmental public welfare	TPCA Environmental Charity Foundation and environmental protection activities	Continue to support the TPCA Circuit Board Environmental Charity Foundation, donating 100,000 NTD in 2025; In 2026, participate in the Caotuo Sand Dune Cleanup Campaign, supporting environmental protection through concrete actions.





June 2026: Caotuo Clean Sand Dune Event

6. An inclusive workplace

Human Rights Management Management Policy

Human rights management Management policy	**Key topic: Human rights management** [GRI] 402 Labor Relations, 407 Freedom of Association and Group Bargaining, 408 Child Labor, 409 Forced and Forced Labor	
Positive benefit description	Human rights management is an indispensable part of any business. Effective human rights management not only improves employee satisfaction, reduces talent turnover, and unites the company, but also meets customer expectations and needs, thereby enhancing the company's image and is crucial for long-term development	
Negative impact description	In 2025, ACCL will not have any actual negative impact on human rights. However, if a company experiences a human rights violation incident, it will not only be penalized by authorities for violations but may also face operational interruption risks, damaging the company's image	
Remedial mechanisms/measures	Our company has established the "Complaint Management Regulations" to handle employee-related complaints and subsequent remedial measures	
Policy/Commitment	To safeguard employees' basic human rights, our company commits to the following principles: ensuring freedom of employment, implementing humane treatment, prohibiting illegal discrimination, sound salary and benefits, a healthy and safe workplace, supporting free association, diverse communication channels, and protecting information security and privacy	
Responsibility	Human Resources Section	
Goal	• Zero discrimination incidents • The completion rate of human rights education and training > 98%.	
Specific actions for 2025	• Providing diverse communication channels for employees • Company intranet and bulletin board promotion • Human rights education and training • Continuous updates of RBA certification • Human rights policy-related education and training reached 4,024 sessions, totaling 4,024 person-hours	

Management evaluation mechanism	• Hold labor-management meetings and general manager forums quarterly to serve as channels for employee communication and feedback • For human rights violations verified through the complaint mechanism or after reporting, disciplinary action will be taken according to the circumstances of the offense and relevant company regulations, with supporting evidence and disciplinary recommendations submitted to the General Manager for approval • Certified through external RBA audits
Performance Outcomes	• 100% completion rate for human rights education and training • Received RBA Certified Silver Medal • No cases of discrimination, sexual harassment, violations of freedom of assembly or association, child labor, infringement of indigenous rights, or forced labor, nor any cases of labor penalties under the Labor Standards Act

6.1 Human Rights Management

/ Human rights policies and commitments

ACCL fulfills its corporate social responsibility and is committed to safeguarding employees' fundamental human rights, creating an environment where human rights are fully protected. ACCL supports and complies with the United Nations Universal Declaration of Human Rights, **the United Nations Guiding Principles on Business and Human Rights (UNGPs**), the International Labour Organization Declaration on Fundamental Principles and Rights at Work, and other international human rights conventions, as well as labor-related regulations at the company's location. It also adopts a Code of Conduct for Responsible Business AlliancesRBA) to eliminate any violations or human rights violations, ensuring that all company personnel are treated fairly and with dignity.	Human rights policy

Our company follows labor-related laws and regulations, respects internationally recognized fundamental labor rights principles, formulates human rights policies, and conducts human rights due diligence as the basis for identifying, preventing, mitigating,

and remediating human rights risks. The survey covered all company employees (including foreign colleagues).

The company has never employed child laborers and has established relevant regulations during recruitment processes. In addition, it protects employees' personal freedom, respects their fundamental rights including freedom to employ, resign, overtime, and movement, and prohibits all forms of forced labor, including contract labor and debt-based labor. The company also prohibits the seizure of employee ID cards, passports, or work permits to protect employees from working or providing services under any threat, coercion, or retaliation, and to prevent debt-based employment or other involuntary labor situations. Employees may freely submit their resignation according to their personal wishes and terminate the employment relationship after completing the notice and resignation procedures in accordance with relevant laws and regulations.

The steps for implementing human rights due diligence are as follows:



Our company refers to international human rights standards and human rights issues of concern from domestic and international benchmark companies, identifying corporate human rights issues, including "non-discrimination and equal treatment," "prohibition of child labor and elimination of forced labor," "compensation and benefits and working hours," "work environment and occupational safety and health," "respect for employees' freedom of association," and "personal data protection." The survey targeted all employees of the company, and based on the survey results, the likelihood and impact were identified, with low, medium, and high risk items identified.

According to the results of the 2026 human rights due diligence, all human rights issues are considered low-risk, with no instances of discrimination, child labor, forced labor, violations of employees' freedom of association, or negative impacts related to personal data.

/ Human rights issues and mitigation measures

Human rights issues: Non-discrimination and equal treatment	Management Measures
	● Human rights policy ● Regulations for the Selection and Appointment of Additional Personnel ● Regulations for the Employment and Management of Foreign Personnel ● Measures and Disciplinary Measures for Preventing Sexual Harassment in the Workplace ● Prize Distribution Management Measures ● Employee Promotion Management Measures

Risk items

- Unfair treatment of discrimination and harassment based on race, class, language, ideology, religion, political affiliation, place of origin, place of birth, gender, sexual orientation, age, marriage, appearance, facial features, physical or mental disabilities, zodiac sign, medical examinations (pregnancy and virginity checks), blood type, and other factors.
- Not yet equal pay for equal work.

mitigation and remedial measures	2025 performance results
● Commit to prohibiting any form of discrimination. ● HR recruiters receive relevant training. ● In accordance with government regulations, a workplace environment friendly to women, people with disabilities, and foreign nationals is planned. ● In accordance with the law, basic salary protection is provided.	● No discrimination or sexual harassment incidents. ● No violation of the Gender Equality in Employment Act.

Human rights issue: banning child labor	Management Measures
	● Human rights policy ● Regulations for the Selection and Appointment of Additional Personnel ● Regulations for the Employment and Management of Foreign Personnel

Risk items

- Employing child laborers.

mitigation and remedial measures	2025 performance results
● Strictly comply with national laws and regulations, industry standards, customer requirements, and other regulations prohibiting the use of child labor. ● Identity cards must be thoroughly checked during recruitment to prevent misuse of child labor.	● No child labor is employed.

● These policies are incorporated into onboarding training for new employees and in the annual human rights awareness training materials, ensuring that every new and current supervisor and employee is familiar with the company's rules prohibiting child labor.	

Human rights issue: Eliminate forced labor	Management Measures
	● Human rights policy ● Regulations for the Selection and Appointment of Additional Personnel ● Regulations for the Employment and Management of Foreign Personnel ● Retirement Management Measures

Risk items

- Collect deposits and seize documents.
- Hiring of involuntary workers.
- Employees cannot leave freely.

mitigation and remedial measures	2025 performance results
● No form of coercion, mortgage, contract bondage, or involuntary prison labor is used. ● Prohibit the enslavement or trafficking of laborers for the purpose of exploitation. ● Communicate with candidates during recruitment to confirm that all employees are voluntary workers. ● It is not permitted to withhold employees' documents and deposits as conditions of employment. ● When employees discover suspected forced labor practices or harassment incidents, they can report anonymously without fear of retaliation. According to the law, basic wage protection is provided.	● No forced or compulsory labor incidents.

Human rights issues: Respect employees' freedom of association	Management Measures
	● Human rights policy ● Complaint Management Measures

Risk items

- Employees' legal rights to freely associate, organize groups, and negotiate with others are restricted.

<table>
<tr><td colspan="2">mitigation and remedial measures
● Establish labor-management meeting procedures and will not attempt to control labor-management meetings or other organizational activities by any means.
● Maintain smooth communication and complaint channels for employees, regularly collect employee feedback, and respond appropriately.</td><td>2025 performance results
● No violations of free association or related incidents or complaints.</td></tr>
<tr><td>Human rights issues: personal data protection
</td><td colspan="2">Management Measures
● Personal Data Protection Statement and Policy
● Personal Data Protection Policy and Regulations for Management</td></tr>
<tr><td colspan="3">Risk items
● Personal data is stolen, altered, damaged, lost, or leaked.</td></tr>
<tr><td colspan="2">mitigation and remedial measures
● Strengthen internal awareness to raise awareness of personal data protection and security among all employees.
● Establish and implement operational procedures related to personal data protection, and ensure their thorough enforcement.
● Regularly conduct audits and supervision operations, ensuring thorough implementation.</td><td>2025 performance results
● No negative impacts related to personal data have occurred.
● 100% Training Rate in 2025</td></tr>
</table>

In accordance with the Personal Data Protection Act, its Enforcement Rules, and other relevant regulations, our company has formulated the Personal Data Protection Statement and Policy to safeguard the security of personal information, properly handle and use the personal data provided within the necessary scope of business operations and management, and take protective measures. The scope of application covers all company units, employees, customers, and third parties. To more effectively manage personal privacy-related risks, our company has established a Personal Data Management Team responsible for implementing and supervising compliance with the Personal Data Protection Statement and Policy.

/ Human rights training and advocacy

In 2025, our company will hold the "Human Rights Policy and Employee Ethics Training," covering employee codes of conduct, gender equality, sexual harassment prevention, personal data protection, integrity business practices and behavioral guidelines, as well as measures to implement human rights policies. The company will

also promote the ACCL Human Rights Policy Declaration, including ensuring employment freedom, prohibiting forced labor, prohibiting child labor, anti-discrimination, anti-harassment, working hours management, and ensuring humane treatment. By 2025, human rights policy-related education and training will reach 4,024 sessions, with a training rate of 100% when 4,024 people are present.

Human rights-related training in 2025

Employee categories	Training name	Number of trainees	When training people	Training rate
Employees on the job	Human rights policy and employee ethics training	1,072	1,072	100%
Employees on the job	Courses on gender equality and sexual harassment prevention	1,072	1,072	100%
New employees	Pre-employment human rights awareness training for new employees	940	940	100%
New employees	Courses on gender equality and sexual harassment prevention	940	940	100%
Total		4,024	4,024	100%

Additionally, all ACCL-assigned on-site security guards have undergone "basic and professional training," covering topics such as human rights, occupational safety and health, personal data law, workplace unlawful infringement prevention, emergency response, stalking and harassment prevention acts, and sexual harassment prevention laws. By 2025, 100% of security personnel will have completed the training.

/ Diverse and smooth communication channels

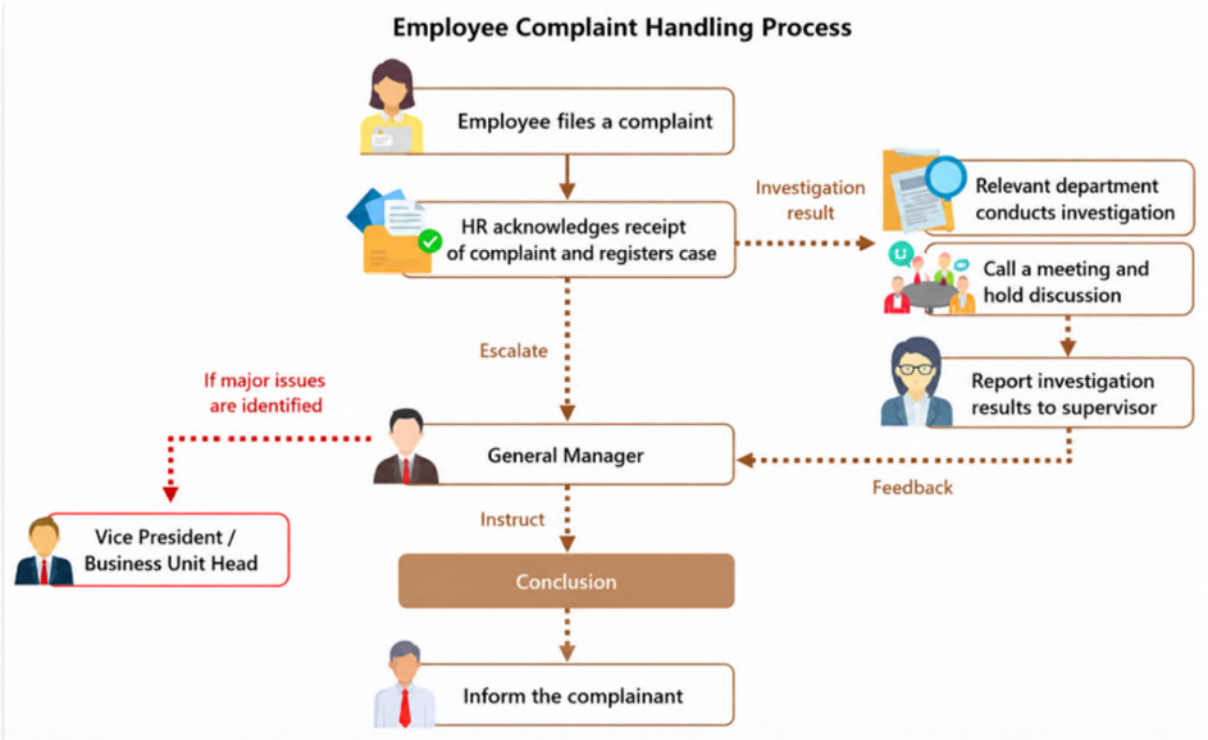
Employee complaint channels

To create an open, fair, and safe working environment, employees who believe their rights have been infringed or have suffered unfair treatment can file complaints through internal complaint channels. The company accepts all employee complaints in accordance with the "Complaint Management Regulations." The company adopts a proactive and cautious attitude toward employee complaints, ensuring that employee feedback is promptly addressed through proper communication and handling measures. Our company keeps complainant information confidential, only for relevant

personnel to be aware, and ensures that they are not subject to improper handling as a result of the complaint. Additionally, our company translates the complaint management guidelines into language understandable to foreign employees, ensuring they are fully informed about the complaint channels. In 2025, a total of 8 employee complaints were received, all closed after internal investigations. Our company will continue to improve complaint channels, optimize rules and regulations, and properly resolve cases. On the premise of complying with laws, fairness, and reasonableness, we are committed to meeting employees' expectations and needs, enhancing labor rights for all employees, and promoting barrier-free communication in the workplace.

Human rights complaint channels and the handling status of complaint cases in 2025

Complaint/communication channels	Window
• Professional Tort Infringement Complaint Hotline: 03-4992500 #105 • General Manager's Office Email: A10sug@accl.com.tw • Employee feedback section	General Manager's Office



Labor-management meetings and collective bargaining

Although ACCL is small in scale and has not yet established a labor union, it still values employees' opinions and feelings regarding organizational development and various operations. Employees can provide smooth and diverse communication channels and complaint mechanisms. Employees can submit opinions or suggestions via email, phone, or direct interview appointments. The company also regularly or irregularly conducts ongoing outreach to all employees to ensure they fully understand and dare to use communication channels or complaint mechanisms, assisting them in resolving issues related to compensation, fairness, fairness, or other rights.

ACCL aims to effectively promote communication and cooperation between employers and employees, resolve potential issues, improve harmony and efficiency in the work environment, and respect employees' rights to assembly, association, and group negotiation. Although there is currently no union, we have set up labor-management meetings composed of five labor representatives and five management representatives, which are held quarterly to negotiate related issues, and important matters discussed and promotional content are sent to each unit. This ensures every employee stays informed about the latest company policies and how to handle related issues, thereby enhancing employee cohesion and engagement. If the company undergoes major operational changes, a notice period will be implemented in accordance with labor-related laws and regulations.

Minimum notice period for major operational changes
1. According to the Labor Standards Act, the minimum notice period for terminating a labor contract is as follows: • For those who have continuously worked for more than three months but less than one year, give ten days in advance. • For those who have continuously worked for more than one year but less than three years, advance notice must be given at least twenty days in advance. • For those who have continued working for more than three years, notice must be given thirty days in advance. 2. After receiving the notice mentioned above, the employee may take leave during working hours to seek another job. The number of leave hours shall not exceed two working days per week, and the wages for the leave period shall continue to be paid. 3. If the employer terminates the contract without prior notice of the period specified in Paragraph 1, the employer shall pay wages for the notice period.

Employee satisfaction surveys

Our Human Resources Department will conduct an annual employee satisfaction survey from June 5 to June 9, 2026, conducted via anonymous online questionnaires to ensure employees can freely express their ideas. The survey covered five major areas: compensation and benefits and working hours management, work environment and occupational safety and health, education and promotion systems, supervisor management and corporate culture, and ESG and sustainable management. Open-ended questions were included for employees to express ideas and concrete suggestions, serving as directions for future improvement and strengthening sustainable competitive advantages.

Targets	All employees
Title	Compensation and benefits and working hours management, work environment and occupational safety and health, education and promotion systems, supervisor management and corporate culture, ESG and sustainable management.
Survey Population	1,133 people
Coverage rate	78.6%
Responsible for investigating units	Human Resources Section
Survey frequency	It is conducted every two years
During the investigation	2026/06/05~06/09
Overall satisfaction	3.93 points (minimum 1, maximum 5)
Survey results	This survey mainly reflects room for improvement in compensation and benefits, promotion systems, and training aspects, which will be included in future improvement directions.
Enhance improvement plans	Based on the survey results, the following plan is proposed: 1. Regularly conduct market salary surveys to review salary competitiveness and develop salary adjustment plans. 2. Establish fair and transparent promotion evaluation standards. 3. Establish a functional training blueprint to deepen core technical competencies.

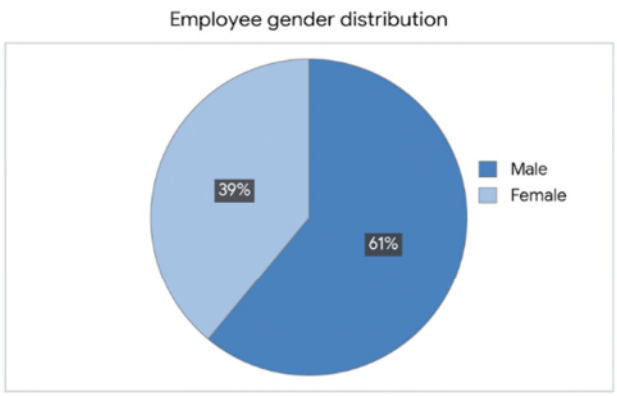
6.2 Employee Structure

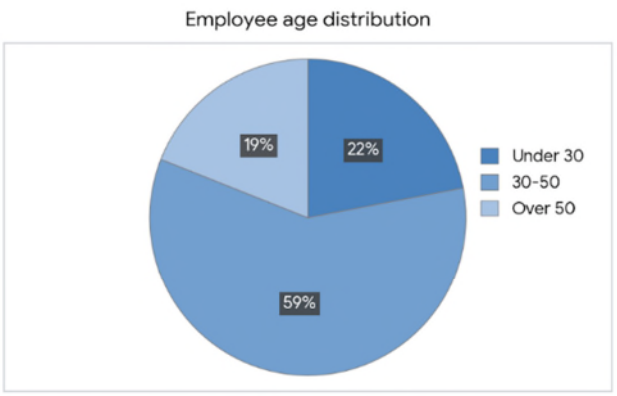
ACCL adopts a strategy of employing talent based on talent regardless of background, treating employees as the foundation for sustainable development. By the end of 2025, the company will have a total of 1,140 employees, including 695 men (61%) and 445 women (39%). Employees come from Taiwan, Indonesia, the Philippines, Thailand, and Vietnam, with priority given to local employees. Among them, all senior management are local employees, accounting for 0.96% of the total workforce. All employees are full-time full-time employees, with no part-time, temporary, or unpaid hours.

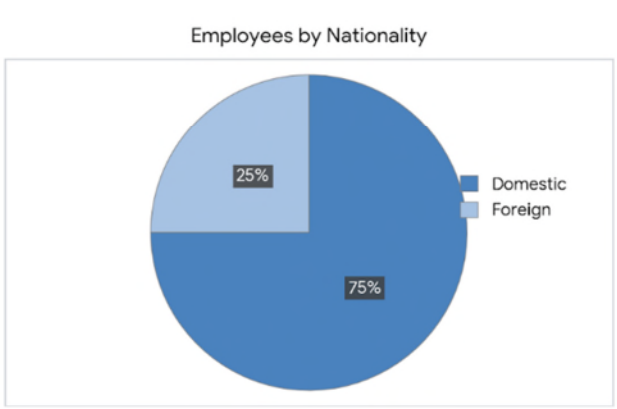
2025 Employee Structure Statistics												Unit: people
Item/Gender	Male						Female						total
Types of contracts	Full-time			Temporary contract worker			Full-time			Temporary contract worker			
Age	Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old	
Full-time	162	368	110	24	27	4	51	262	104	10	15	3	1,140
Total	695						445						

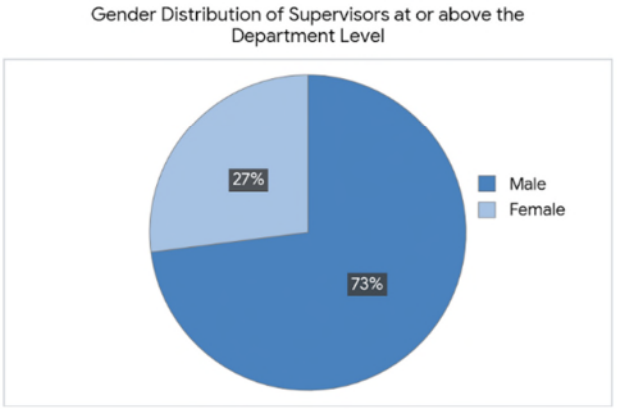
Note:

1. "Local" refers to those living in the Taiwan region.
2. Senior management is a supervisor at the division level or above.
3. Non-employee workers within the factory are mainly outsourced and dispatched, with adjustments made according to changes in production line manpower demand. By 2025, there will be a total of 96 non-employee workers, including 13 outsourced (5 men, 8 women) and 83 dispatched personnel (55 men, 28 women).
4. The above data is calculated by the HR system based on employees currently employed as of December 31, 2025, with no figure-based assumptions.









/ Diverse workplaces

ACCL is committed to creating an inclusive, equal, and respectful work environment. By the end of 2025, it will employ 283 foreign employees (223 male and 60 female), accounting for 25% of the total workforce; In addition, to protect employment opportunities for disadvantaged groups, the company employs a total of 14 people with disabilities (64% male, 36% female), accounting for 1.2% of total employees, which exceeds the government's standard of 1% quota under Article 38 of the Disability Rights Protection Act.

To support the diverse cultures and beliefs of foreign employees, our company has corresponding policies and practices in place. For example, Indonesian foreign employees are in Ramadan every March~May. The company considers the foreign employees by changing their meals to food that can be stored until evening and is less likely to spoil. For iftar prayer activities, the dormitory provides prayer rooms for foreign employees. In addition, the company actively registers annually for the annual Foreign Talent Art Competition and Outstanding Foreign Talent Selection event, sending outstanding foreign employees to participate, and has won awards in the past two years.

ACCL complies with the RBA Responsible Business Alliance certification regulations. Foreign employees working at ACCL are entitled to pre-entry processing fees, post-entry service fees, medical examination fees, document processing fees (residence permit, passport), expired airfare, and transportation fees. The renewal application fees are all covered by the company, and individuals do not need to pay these fees. By 2025, service fees totaling 2,535,194 NTD, medical examination fees, ID processing fees, expired airfare, and transportation fees totaled 932,552 NTD.

2025 Indonesian Eid Prayer Event



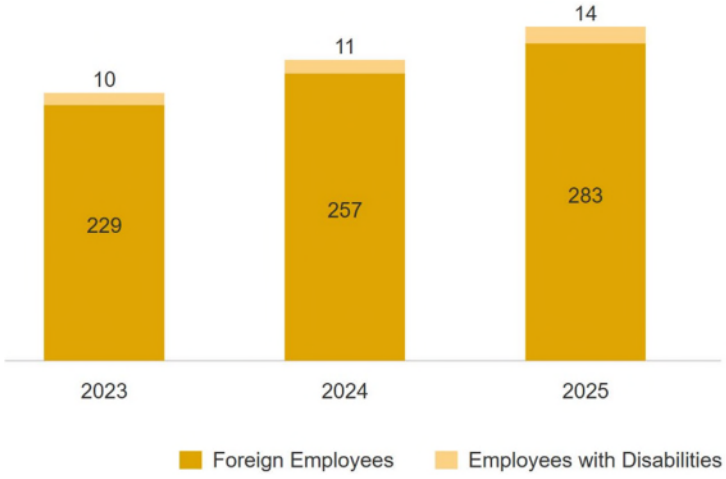


Employee diversity statistics over the past three years

Year		2023		2024		2025	
Item/Multi-Purpose Indicators		The number of people	%	The number of people	%	The number of people	%
Managers	Foreign employees	0	-	0	-	0	-
	Physical and mental disabilities	0	-	0	-	0	-
Direct personnel	Foreign employees	229	35.39%	257	34.08%	283	32.91%
	Physical and mental disabilities	8	1.24%	10	1.33%	12	1.4%
Indirect personnel	Foreign employees	0	0	0	0	0	0
	Physical and mental disabilities	2	1.12%	1	0.54%	2	0.98%
Total	Foreign employees	229	35.39%	257	34.08%	283	32.91%
	Physical and mental disabilities	10	2.36%	11	1.87%	14	2.38%

Note:

1. Management personnel include those at the section level and above.
2. Percentage of employees with different multi-indicator indicators in each employee category = Number of people with different multi-indicator indicators in each employee category for the year / Total number of employees in each category for the year × 100.



Talent recruitment and retention management policy

Talent recruitment and retention Management policy	**Key topic: Talent recruitment and retention** [GRI] 202 Market Position, 401 Employee-Employment Relations, 405 Employee Diversity and Equal Opportunities, 201-3 Defined Benefit Obligations and Other Retirement Plans [SASB] Employee Diversity and Inclusion	
Positive benefit description	ACCL offers employee benefits and starting salaries that exceed regulatory standards to attract and retain top talent, helping businesses operate and grow steadily	
Negative impact description	In 2025, as industry competition intensifies, recruiting suitable talent will be difficult and recruitment times extended. Coupled with fierce external competition, retention will be more challenging and recruitment more challenging than in previous years.	
Remedial mechanisms/measures	In addition to structural salary adjustments, expanding diverse recruitment channels to stabilize talent and improve recruitment effectiveness.	
Policy/Commitment	Enhance employer brand and newcomer care mechanisms, plan retention mechanisms for new hires and top performers, and increase employees' willingness to retain and enable immediate impact	
Responsibility	Human Resources Section and all units	
Goal	• Direct Employee (DL) retention rate > 30%. • Direct Employees (DL) attendance: 910; Number of indirect employees (IDL) reporting in: 111	
Specific actions for	• Interview with foreign employee care	

2025	• Direct/indirect personnel care interviews • Guidance and reward fund mechanism • Retain talent for a long time with bonuses • Introducing the bonus • Continue to implement reward systems for outstanding and senior employees
Management evaluation mechanism	Hold regular meetings to review the retention rate of direct employees (DL) to ensure the effectiveness of the action plan
Performance Outcomes	• Number of Direct Employees (DL) reporting in 2024: 635; Number of indirect employees (IDL) check-ins: 47 • Number of Direct Employees (DL) reporting in 2025: 904; Number of indirect employees (IDL) reporting in: 108 • DL retention rate is 32.5% in 2024, and 30% in 2025 • The rate of parental leave reinstatement in 2024 is 50%, and in 2025, 100%. • The parental leave retention rate will reach 100% in 2024, and the parental leave retention rate in 2025 will be 100%.

6.3 Talent Recruitment and Retention

ACCL values employee compensation and benefits. Good compensation and benefits can effectively recruit and retain talent and motivate employee performance, thereby impacting organizational operational efficiency and costs. Therefore, our company is committed to building a reasonable internal and externally competitive compensation system, a comprehensive talent development system, a healthy and happy workplace environment, comprehensive employee benefits, and smooth labor-management communication channels to motivate and retain outstanding talent.

/ Talent hiring status

In ACCL2025, there were 374 new employees (260 males and 114 females), with an average new hire rate of 2.73%; A total of 252 employees resigned (166 men and 86 women), with an average turnover rate of 1.84%.

The company's turnover rate for fiscal year 2025 increased by 0.6% compared to the previous year. Overall, the turnover rate remains at a relatively stable level. However, factors such as increased labor market mobility, career planning, and retirement have led to a slight increase in the turnover rate compared to the previous year. From a workforce structure perspective, due to industry characteristics and job assignments, the proportion of male employees is high, so men remain the main group leaving. The overall increase in turnover rates is mainly due to some employees leaving due to career development considerations and retirement arrangements, while a small number of newly hired employees with no relevant work experience resign because they are still in the process of adapting to their job content and workplace environment, which is a normal workforce turnover.

On the other hand, the company's new hire rate for fiscal year 2025 increased by 0.74% compared to the previous year, indicating its ongoing commitment to talent recruitment and development to meet organizational development and manpower needs. To attract outstanding talent, the company adopts a diversified recruitment strategy, establishing partnerships with colleges and universities through campus recruitment to attract outstanding graduates into the workforce; At the same time, professional job platforms such as 104 Job Bank and 1111 Job Bank are used for recruitment, and an employee recommendation system is promoted to expand talent sources and improve recruitment efficiency.

In addition to actively recruiting talent, the company also values retention and

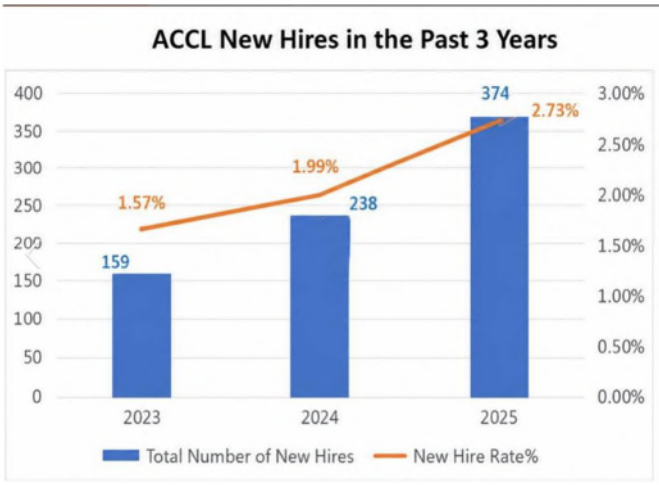
long-term development, continuously offering incentives such as retention bonuses, long-term service bonuses, outstanding employee awards, and senior employee rewards. Through training, career development planning, and a comprehensive promotion system, it helps employees enhance their professional skills and competitiveness, fostering a sense of identity and belonging to the company, thereby maintaining healthy and reasonable talent mobility and supporting sustainable corporate development.

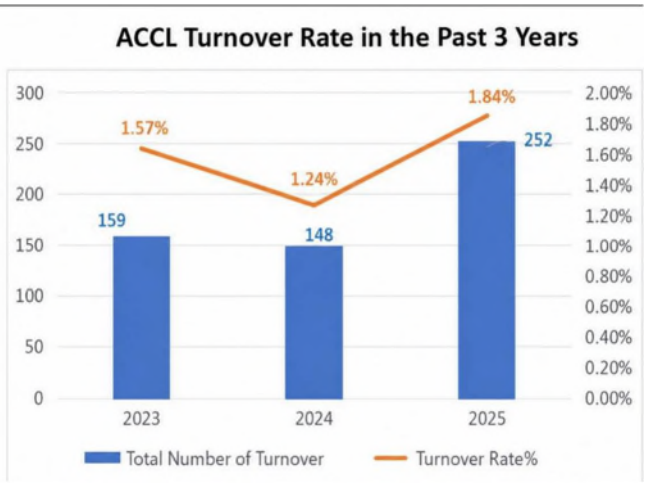
2025 New Employee Turnover Statistics

Category	New statistics						Turnover statistics					
Gender	Male			Female			Male			Female		
Age	Newcomer The number of people	Currently employed The number of people	Turnover rate (%)	Newcomer The number of people	Currently employed The number of people	Turnover rate (%)	Resign The number of people	Currently employed The number of people	Turnover rate (%)	Resign The number of people	Currently employed The number of people	Turnover rate (%)
Under 30 years old	101	186	4.53%	30	61	4.10%	43	186	1.93%	16	61	2.19%
30-50 years old	132	395	2.78%	75	277	2.26%	105	395	2.22%	56	277	1.68%
51 years old and above	27	114	1.97%	9	107	0.70%	18	114	1.32%	14	107	1.09%
Total number of new hires/resignations	374						252					
Total number of employees	1,140											
Total Ratio (%)	2.73%						1.84%					

Note:

1. Average New Hire Rate (%) = Number of new hires in the category (gender, age) in the current year / Total number of employees in that category at the end of the year / 12 months.
2. The number of new employees does not exclude those who left midway.
3. Average turnover rate (%) = Number of employees in that category (gender, age) in the current year / Total number of employees in that category at the end of the year / 12 months.
4. The number of departing employees includes those who voluntarily resign, are dismissed, retired, or have died in the line of duty, or have completed their foreign labor term (excluding dispatched workers).
5. Total ratio (%) = Total number of new employees (resignations) for the year / Total number of employees at the end of the year.





/ Compensation system

To help employees have a better quality of life, we offer a reasonable compensation system and comply with labor laws. We participate in salary surveys and regional salary gatherings to ensure our company's salary remains competitive in the talent market. ACCL's standard salaries for frontline employees exceed regulatory standards, and the basic salary ratio for male and female employees at the same position and rank is about 1:1. After hiring, salaries are adjusted and promoted annually based on performance, with corresponding compensation provided.

The ratio between the standard salary for grassroots employees and the local minimum wage in ACCL2025

Employee categories	Female	Male
Frontline employees	1.06	1.04

Note:

1. The minimum wage standard is based on local regulations, including base salary and other allowances, excluding overtime pay.
2. Frontline employees are considered on-site technical personnel.
3. Male entry-level employees have lower starting salaries than women, mainly because male foreign employees account for 28% of the total technical staff6%。

ACCL2025 average base salary and compensation ratio for employees

	Basic salary		Salary	
Employee categories	Female	Male	Female	Male
Supervisor	0.99	1	1.05	1
Not in charge	0.98	1	1.02	1

Note:

1. The basic salary is the base monthly salary, excluding variable salaries; Salary is based on the total

annual salary.

2. The supervisor must be a staff member at the section level or above; Non-supervisors include both direct and indirect personnel.

Salary information for full-time employees who are not in supervisory positions in ACCL2025

Year	Fiscal Year 2024	Fiscal Year 2025	Year-over-Year Comparison (%)
Total salary (thousand NTD)	618,080	744,793	21%
Full-time staff	843	939	11%
Average full-time employee salary (thousand NTD)	733	793	8%
Median Full-time Employee Salary (in thousands)	665	702	6%

Salary information for full-time employees who are not in supervisory positions in ACCL2025

Year	Male	Female
Total salary (thousand NTD)	452,288	292,506
Full-time staff	559	379
Average full-time employee salary (thousand NTD)	809	771
Median Full-time Employee Salary (in thousands)	696	715

/ Employee care and welfare measures

To enhance employees' labor rights, ACCL must establish proper employee care systems and design diversified employee care and welfare measures and activities, such as employee holidays and bonus subsidies, to implement human rights policies and the highest guiding principles for labor rights.

Employee benefits measures

Project	Content
 **Bonus and subsidy system**	★ Employee bonuses, stock options, holidays, and performance bonuses ★ Outstanding Employee / Senior Employee Awards ★ Generous bonuses for new staff referrals, retention, and long-term tenure ★ Holiday gift vouchers, birthday cash gifts, wedding and funeral subsidies, condolence payments for illnesses and injuries, and maternity allowances

 Welfare facilities	★ Providing parking spaces for employees for cars and motorcycles ★ Employee dormitory (free for the first three months). ★ Free meals and staff uniforms/work shoes ★ No make-up shifts are required on make-up days
 Health checkup	★ Regular and free employee health check-ups
 Group insurance	★ Labor insurance ★ National Health Insurance ★ Group accident medical insurance
 Group activities	★ Employee trips ★ Dinner gathering ★ Family Parent-Child Day

/Outstanding and senior employee reward system

ACCL rewards senior employees and encourages outstanding performance by awarding a senior employee plaque to qualified senior employees, with bonuses ranging from 10,000 to 15,000 based on seniority; Outstanding employees are recommended by each unit and selected by senior management. Winners will receive a generous cash prize of 10,000 NTD and a plaque.

The number of senior and outstanding employees awarded over the years

Project/year	2023	2024	2025
Senior staff	37	46	49
Outstanding employees	30	31	32

2025 Senior Employee Award





2025 Outstanding Employee Award





/ Parental leave and childcare welfare measures

Our company values work-family balance among employees, is committed to creating a friendly workplace environment for marriage, childbirth, and family care, and implements maternal health protection and gender equality principles. From starting a family, pregnancy, childbirth to child-rearing, the company has established a comprehensive workplace-friendly support system that comprehensively addresses employees' career development and family care needs:

ACCL2025 Friendly Marriage and Childbearing Measures and Achievements

Stage	Welfare measures	Implementation results
The time to establish a family	★ **Wedding Gift:** Congratulations on employees entering a new stage of life by providing wedding gifts as the most sincere blessing for starting a family.	★ Total wedding gift: 10,000 NTD
During pregnancy	★ **Prenatal checkup leave and pregnancy care leave:** Legally granted prenatal checkup leave and pregnancy rest leave, so you can welcome new life with peace of mind. ★ **Maternal Health Protection:** Conduct work environment assessments for pregnant employees and adjust work content according to risk levels. ★ Regular health education and care	★ Maternal Health Protection Assessment and Activation Rate: 100% 

	consultations are provided to pregnant staff, along with gifts of 'Good Pregnancy Moms'.	
Production period	★ **Maternity Subsidy:** Provides actual financial support for employees or spouses when they have children, reducing the initial burden of child-rearing. ★ **Maternity leave: Female employees** are legally granted maternity leave to ensure postpartum physical and mental recovery. ★ **Companion for prenatal checkups and paternity leave:** Be considerate of your spouse and colleagues, and share important childbirth moments together.	★ Total maternity subsidy: 15,000 NTD
Stage	**Welfare measures**	**Implementation results**
During the breastfeeding period	★ **Nursing (Collection) Room:** The company has a warm, compliant, and private nursing room within the company. ★ **Ongoing Health Care:** Continuously implementing maternal health protection measures for female employees after childbirth.	★ Postpartum maternal health protection follow-up rate: 100%
Childcare period	★ **Parental leave without pay:** Employees who have been employed for at least 6 months and have children turn 3 years old can apply regardless of gender, with a maximum period of 2 years. ★ **Return transition plan:** Ensuring reinstatement to the original or related departments, providing necessary skills courses to assist in job transition. ★ **Family Care Leave:** Legally provided family care leave as a solid support for employees handling family emergencies. ★ **Contracted Childcare Institutions:** Signing special contracts with quality childcare and early childhood education institutions to offer exclusive infant care and preschool education discounts for employees, effectively reducing the cost of childcare and time.	★ Contracted childcare institution: 1 institution ★ Parental leave statistics (see table below).

ACCL2025 Parental Leave Statistics Table

Project	Male	Female	In total
Number of eligible applicants for parental leave A	14	2	16
Actual number of parental leave applications for the current year B	4	1	5
Parental leave application rate (B/A) for the current year	28.5%	50.0%	31.2%

The number of people required to return to work during parental leave for the year C	2	0	2
Actual number of people returning to work during parental leave for the year D	2	0	2
Actual number of people returning to work during parental leave in the previous year, E	1	1	2
The number of people who have continued to work for one year after returning to parental leave in the previous year, F	1	1	2
Parental leave and leave reinstatement rate for the current year (D/C).	100%	0%	100%
Parental Retention Rate (F/E) for the Year	100%	100%	100%
Note: The number of eligible parental leave application criteria A is calculated based on the number of employees who applied for maternity and paternity leave within the three years prior to that year. For example: for 2025, the calculation is from 2022/1/1~2025/12/31).			

/ Retirement planning and protection

ACCL has a Retirement Oversight Committee and has established employee retirement regulations. Each year, an external actuary verifies whether the balance of contribution accounts is sufficient. By the end of 2025, the balance of contributions to retirement funds will be NT$37,969 thousand。 Employees' years of service are calculated according to the Labor Standards Act; The calculation and payment of employee retirement pensions shall be handled in accordance with relevant regulations. Starting July 1, 2005, the Labor Pension Act was implemented, allowing employees to freely choose between the old and new systems. Under the old system, the contribution rate was 2% per month. Additionally, employees under the new system could contribute 6% of their monthly salary to the Labor Insurance Bureau's personal labor pension account; For employees who voluntarily contribute to retirement funds, the voluntary contribution rate is deducted from the employee's monthly salary to the Labor Insurance Bureau's personal retirement account. During this reporting period, about 0.1% of employees used the old system, while about 99.9% adopted the new system; By the end of 2025, ACCL's retirement pension contributions to the Bureau of Labor Insurance amounted to 30,039 thousand NTD.

Talent Development and Cultivation Management Policy

Talent Development and Nurturing Management policy	**Major Theme: Talent Development and Cultivation** [GRI] 404 Training and Education	
Positive benefit description	Continuously enhancing employees' career development and work quality, ensuring each employee has the best skills, helps them gain leading development opportunities, and at the same time strengthens the company's workforce, thereby increasing productivity for both employees and the company	
Negative impact description	Without effective talent development planning, it may lead to reduced employee productivity, higher rates of quality defects, and loss of product competitiveness, all of which are detrimental to the company's positive development	
Remedial mechanisms/measures	Through annual training needs surveys, pre-class instructor advisor communication, issue feedback and adjustments during breaks, and post-class satisfaction surveys, training is further enhanced. An annual training plan is also established, and a diverse training system is launched to provide employees with more resources to participate in these programs	
Policy/Commitment	• Deepen professional talent training to grasp market trends and technical needs • Establish an internal atmosphere for knowledge sharing and learning, ensuring the sustainable transmission of knowledge and skills	
Responsibility	Human Resources Section and all units	
Goal	• The curriculum completion rate is >95%. • Project course satisfaction rate: >90% • 100% pass rate for new direct staff skill certification	
Specific actions for 2025	• High-speed digital course training planning and execution • 6. Planning and execution of sigma course training • Frontline managers can plan and implement training courses for management skills • ESG report writing guidance and training • Skill certification for new direct staff positions • Introducing E-learning digital learning platforms, KM knowledge management platforms, and OJT (On the Job Training) training models • The **total training hours amounted to 24,480**, with an average training hours of 215 hours	
Management evaluation mechanism	• Curriculum completion rate statistics • Project results presentation • Project course satisfaction survey • Skills certification exam	
Performance Outcomes	• The planned curriculum completion rate for 2024 is 94.2%, and for 2025, 95.2%. • Project course satisfaction for 2024 is 95.74%, and for 2025, 95.97%. • 100% pass rate for skills certification for new direct staff in 2024 and 2025 • The total training hours in 2024 increased by 25.9% compared to the previous year. The total number of training hours in 2025 will increase by 8% compared to the previous year.	

6.4 Talent Development and Cultivation

/ Improve the cultivation mechanism

ACCL is committed to nurturing outstanding talent and invests significant resources in establishing a comprehensive training system. We actively and openly discuss and plan career development plans with employees to enhance their professional skills and accumulate work experience, continuously refining their self-worth. Therefore, we place great importance on personnel training mechanisms and prioritize improving their development mechanisms as key initiatives. We plan new employee training, general education training, and professional category training, as well as offer internal and external training, OJT (On the Job Training), and individual training methods to enhance employees' professional skills and core competitiveness. At the same time, we introduced the E-learning digital learning platform and KM knowledge management platform, increasing flexibility and efficiency in learning time, and, combined with functional planning, boosted employees' willingness to learn independently.

Educational and training planning

Training Category		Training content
New employee training		Onboarding training is arranged, covering company introduction, new employee precautions, personnel management systems, general education courses, professional courses, safety and health courses, environmental protection courses (ROHS Halogen-Free Standards, ISO 45001 System), 5S courses, SOP internal management standards and practical courses, ensuring new employees understand company policies and government regulations, and ensuring employees have their rights and work compliance requirements.
General education courses for all students		In line with company goals and customer requirements, we offer annual compulsory general education courses (RBA promotion, corporate ethics, insider trading prevention, environmental safety policies, labor safety and health, QC 080000, fire drills, etc.) to ensure consensus among all factory staff and ACCL partners.
Professional training	Specific unit certification courses	Specific unit certification courses are arranged for specific unit employees to participate in certification courses to maintain quality yield and achieve customer satisfaction, strengthening quality awareness.
	Engineering Technology Courses	● Basic courses: Strengthen engineers' fundamental skills and cultivate engineering professionals from the grassroots level. ● Advanced courses: Enhance engineers' professional skills and enhance core technical standards.
	Total Quality Management Course	In addition to basic quality-related courses, we promote QCC-related activities to implement quality management concepts.
Management Competency Training Courses		Enhancing management leadership and strengthening team cohesion; Organize external training sharing sessions for colleagues and open unit courses for elective courses.

/ Overview of education and training

ACCL places great importance on employee training and development. Our company has established the "Education and Training Management Regulations," planning relevant training courses based on competency and professional requirements to enhance employees' professional skills and overall quality. At the end of each year, a new training plan is set, conducting hierarchical training for different positions, and adjusting training plans as needed according to organizational status and needs. Training includes new employee courses, professional training, leadership development, environmental safety/health/auditing, 6SIGMA, high-speed digital technology, and other professional training courses in information technology, as well as general education courses such as anti-corruption, insider trading prevention, labor rights, personal privacy, and prevention of sexual harassment. In 2025, the total training hours will reach 24,480, with an average training hours of 215 hours.

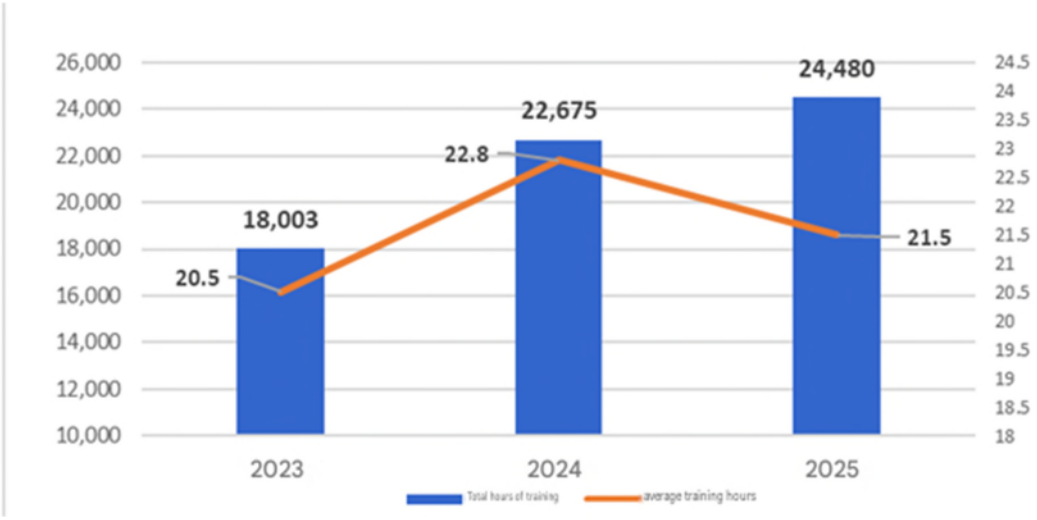
Overview of ACCL training over the past three years

Year		2023			2024			2025		
Item/Gender		Total number of people	Total training hours	Average training hours	Total number of people	Total training hours	Average training hours	Total number of people	Total training hours	Average training hours
Managers	Male	40	2,188	54.7	45	2,973	66.1	60	2,985	49.8
	Female	12	515	42.9	12	825	68.8	15	566	37.7
Indirect personnel	Male	105	3,332	31.7	113	4,988	44.1	126	4,401	34.9
	Female	73	1,755	24.0	73	2,106	28.8	79	2,133	27
Direct personnel	Male	365	6,240	17.1	432	7,275	16.8	509	9,342	18.4
	Female	282	3,973	14.1	320	4,508	14.1	351	5,053	14.4
In total		877	18,003	20.5	995	22,675	22.8	1,140	24,480	21.5

Note:

1. Average training hours = total training hours / total number of participants.
2. Management personnel must be at the section level or above; Indirect personnel include engineering and administrative staff; Direct personnel include technicians (including foreign employees).

3. The above information includes temporary staff.



Advanced Leadership Management Course (TWI).

To enhance frontline managers' management skills and leadership abilities in personnel (subordinates), tasks, and things, and to strengthen managers' sense of responsibility, the company has implemented a system for frontline supervisor training to strengthen team cohesion.









/ A fair performance management system

ACCL's salary levels are determined based on employees' professional knowledge and technical skills, educational and professional background, and individual performance, combined with the company's operational goals. There are no

differences in salary or benefits based on gender, race, religion, political stance, marital status, or other factors. To improve employee performance and understand organizational members' abilities and adaptability, we conduct two employee performance evaluations each year. Except for those who have been employed for less than forty days or returned to work less than one month, performance evaluations are not conducted; all other employees follow regulations, allowing supervisors to objectively evaluate and effectively reward subordinates and continuously teach them to improve their work abilities, achieving the overall goals of the department and company.

The proportion of employees undergoing regular assessments in 2025

Project	Midterm assessment		Final assessment	
Employee category/gender	Male	Female	Male	Female
Managers	50	13	56	13
Indirect personnel	111	74	127	80
Direct personnel	404	293	432	311
In total	945		1,019	
Completion ratio	100%		100%	

Occupational Health and Safety Management Policy

Occupational Health and Safety Management Policy	**Major topics: occupational health and safety, chemical safety** [GRI] 403 Occupational Safety and Health, 413 Local Community	
Positive benefit description	To ensure sustainable business and fulfill social responsibility, our company has implemented the ISO 45001 Occupational Safety and Health Management System, regularly conducting employee health check-ups, AED + CPR emergency training, and chemical spill emergency response drills to strengthen employees' occupational safety and disaster prevention knowledge and build a safe and healthy workplace environment	
Negative impact description	• In fiscal year 2025, there will be 13 occupational accidents, mainly including crush injuries, falls and fractures, and chemical burns • No actual negative impacts on chemical safety have occurred in 2025; however, without effective management, there may be risks of chemical leaks	
Remedial mechanisms/measures	• For occupational accidents that occur in 2025, our company will implement training and education on all operational SOPs for all employees, and	

	require all personnel to strictly follow these SOP guidelines to prevent similar incidents from happening again. • If a chemical leak occurs within the company, remedial measures will be taken in accordance with the Emergency Response and Business Continuity Plan management regulations
Policy/Commitment	To ensure sustainable business operations and fulfill social responsibilities, our company commits to the following principles: compliance with environmental safety and health requirements, prevention of pollution/disaster accidents, effective emergency response, green production, and energy conservation Full-staff training, comprehensive communication, and continuous improvement of the workplace safety environment to implement the ESH/Energy/HSF policies. For the "Environmental Safety and Health/Energy/HSF Policy," please refer to the official website
Responsibility	• Safety and Health Management Division, Material Management Section, Manufacturing Division, Chemical User Unit, Procurement Department
Goal	• The number of occupational accident incidents (excluding traffic accidents) was 0 • There were zero abnormal environmental safety audit cases • 100% pass rate for annual fire equipment maintenance declarations • Fire safety training and drills must be completed twice a year • 100% Execution Rate of Employee Health Checkups • Chemical spill emergency drills are conducted twice a year • Two plant-wide emergency response evacuation drills
Specific actions for 2025	• A total of 2 fire drills were conducted • Four Safety and Health Committee meetings were held • One emergency response drill for heat transfer oil leaks • One chemical spill emergency response drill • Two plant-wide emergency response evacuation drills
Management evaluation mechanism	• Safety and Health Committee: Meets at least once every three months to discuss and review occupational safety and health management matters. If necessary, extraordinary meetings may be convened, and relevant units may be invited to attend meetings as needed • Environmental Safety and Health Management System Review Meeting: Held once a year, after internal environmental safety and health and RBA audits, and before external audits, convened and chaired by the management representative
Performance Outcomes	• 100% real-time regulatory update completion rate • 100% completion rate for health checkups • Employees who have not been diagnosed with occupational diseases • None of the employees' health results are managed at Level 3 or Level 4

6.5. Occupational health and safety

[Environmental Safety No.1. Caring for the Earth. Cherish resources. Friendly environment Sustainable energy].

To ensure sustainable corporate operations and fulfill social responsibilities, our company is committed to adhering to the following principles to thoroughly implement our ESH/Energy/HSF policies:

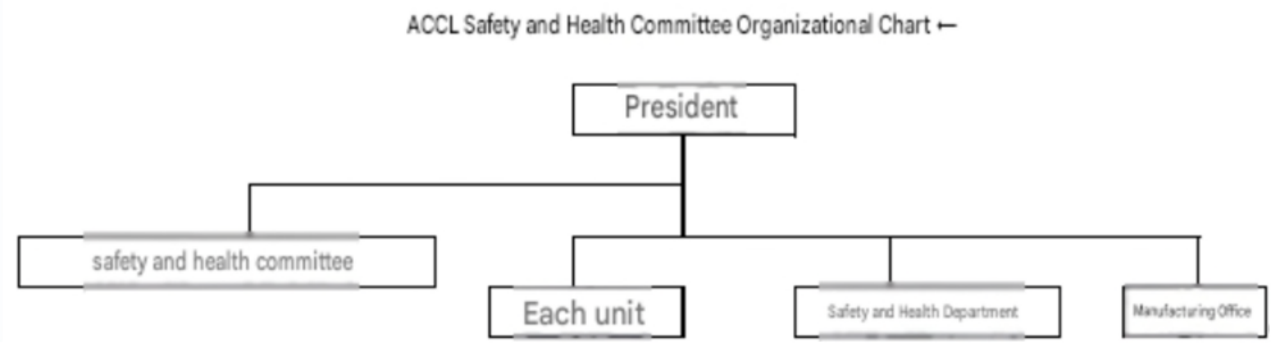
- **Compliance with environmental, health, and energy requirements**: Comply with and comply with various environmental protection, energy management, occupational safety and health regulations, RoHS and REACH regulations, customer requirements to prevent green products from mixing with environmental restricted substances, and environmental safety and health regulations with relevant stakeholders, in order to enhance the company's image.
- **Preventing pollution and disaster** accidents: Strengthen control of pollution sources, improve the treatment efficiency of existing pollution control equipment, prioritize the use of low-pollution source materials, and proactively prevent environmental pollution emergencies; Prevent work-related injuries, unhealth, illness, and accidents to protect the safety and health of all employees and the safety and health of suppliers, contractors, and visitors entering the company, achieving the goal of zero accidents.
- **Effective emergency response**: Fully identify emergency incidents involving environmental safety and health pollution, and combine environmental ionizing, safety and health, and fire response measures to reduce casualties and damage caused by disasters.
- **Green Production/Procurement/Design**: Set company product restricted substances in coordination with green product manufacturing, demonstrate concern and care for natural soil, flora and fauna, historic sites, mountains, seas, and atmosphere, prevent damage to the environment by others, evaluate energy-saving designs, purchase energy-saving labeled products, implement design measures to improve efficiency, and reduce production costs.
- **Energy conservation**: Research to improve energy efficiency, reduce the consumption of materials, equipment, and resources, recycle and reuse resources as much as possible, and ensure the availability of information and resources for energy-saving measures.
- **All-Staff Training**: Establish a management document system for environmental, health, energy, and HSF management, conduct awareness campaigns and training for all employees on environmental safety/health/energy/HSF management, and enhance awareness of environmental protection, occupational safety and health responsibilities, and management capabilities.
- **Comprehensive communication**: We openly and honestly report the company's green product requirements for environmental, safety, health, energy, and HSF to government authorities, the public, community neighbors, customers, suppliers, employees, shareholders, and top management to foster positive communication and build a strong corporate image.
- **Continuously improve the workplace safety environment**: Follow environmental, health, energy, and HSF policies, conduct hazard identification and risk assessment, set goals and implement management plans, implement effective improvements, regularly measure performance, review objectives, and continuously enhance the environmental, health, energy, and HSF management systems and green product production.

A safe and healthy workplace environment is a company's most essential responsibility, so ACCL places great importance on employee safety in the workplace. Our company obtained ISO 45001 occupational health and safety system certification in 2020 and completed the renewal in October 2023. The occupational safety and health system covers everything from raw material procurement, processes, products, services, and pollution source management, as well as related management, execution, operations, and related personnel (including temporary staff, contractors, contractors, visitors, etc.), covering 100% of the company's employees. Through systematic and source management, we strengthen various safety management measures and implement effective preventive and protective measures to eliminate hazards or reduce workplace risks, ensuring workplace health and safety.

/ Safety and Health Committee

To effectively safeguard employee health and safety-related issues, the company has established Safety and Health Committee meetings, with 20 labor representatives. Meetings are held at least once every three months, and a total of four Occupational Safety and Health Committee meetings will be held in 2025.

Through the participation of committee members and labor representatives, we supervise and advise on occupational health and safety-related operational matters, as well as potential hazards in the work environment, promoting improvements and prevention in the work environment to maintain a safe, comfortable workplace.



Responsibilities of the Safety and Health Committee	The chairperson's decision-making authority

Promote the implementation of the company's environmental, safety, and health policies and objectives The resolution does not allow acceptable risk grading ranges Providing consultation and communication mechanisms for workers to participate in safety and health work Investigation, handling, and formulation of preventive measures for accidents Suggestions and planning for various safety and health tasks Supervision and assessment of safety and health	The highest person responsible for all safety and health management activities within the company Convene and preside over meetings, coordinate and approve all association affairs Formulate environmental, safety, and health policies and approve safety and health manuals Appointment and supervision of representatives and ex officio members of the Environmental Safety and Health Management Committee Provide the manpower and resources required to implement the environmental, safety, and health management system Proactively seek opinions from employee representatives

To achieve the goal of zero accidents, ACCL formulates an annual occupational safety and health management plan at the end of each year, then develops detailed execution plans based on the plan content, and reviews the execution matters through the quarterly Safety and Health Committee. Additionally, if stakeholders address external or internal environmental, safety and health issues within the company, they may submit opinions via internal or external websites, emails, and other means. The Management Department will then compile and assign the responsible unit to the management representative, and if necessary, convene the Occupational Safety and Health Committee for discussion.

/ Hazard identification, risk assessment, and accident investigation

Hazard identification and risk assessment

To prevent employees from endangering personnel safety and health due to operations, activities, services, or facilities, or from causing losses to the safety and health of company personnel or the company's finances, the company has established the "Occupational Safety and Health Risk Assessment Management Measures." Through annual safety and health hazard identification and risk assessment, and the adoption of appropriate preventive measures or necessary control methods, not only do we keep risks within an acceptable range, but for mid- to high-risk individuals in the assessment, young employees aged 16~18 are prohibited from being assigned tasks. Risk assessment personnel in each unit must regularly receive occupational safety training on relevant machinery, equipment, and hazardous operations, continuously improve risk assessment results, and inform all personnel every six months through training.

The 2025 occupational safety and health risk assessment results show no major

risk events, but 524 moderate risk items. For moderate risks, while considering opportunities to eliminate hazards and reduce occupational safety and health risks, there are opportunities to improve occupational safety and health performance. Compile and fill out the above occupational safety and health risks and opportunities into the "Occupational Safety and Health Risk and Opportunity Response Form," and use this plan to understand whether they are in place or not established; After analysis, practical actions can be planned or used as the basis for annual safety and health goals, management plans, and control measures. Each unit compiles statistics on the assessed risk levels, determines the ratios for each risk level, and considers existing human and financial resources. The risk values or ratios are improved annually to fulfill the commitment to continuous improvement.

Risk assessment workflow

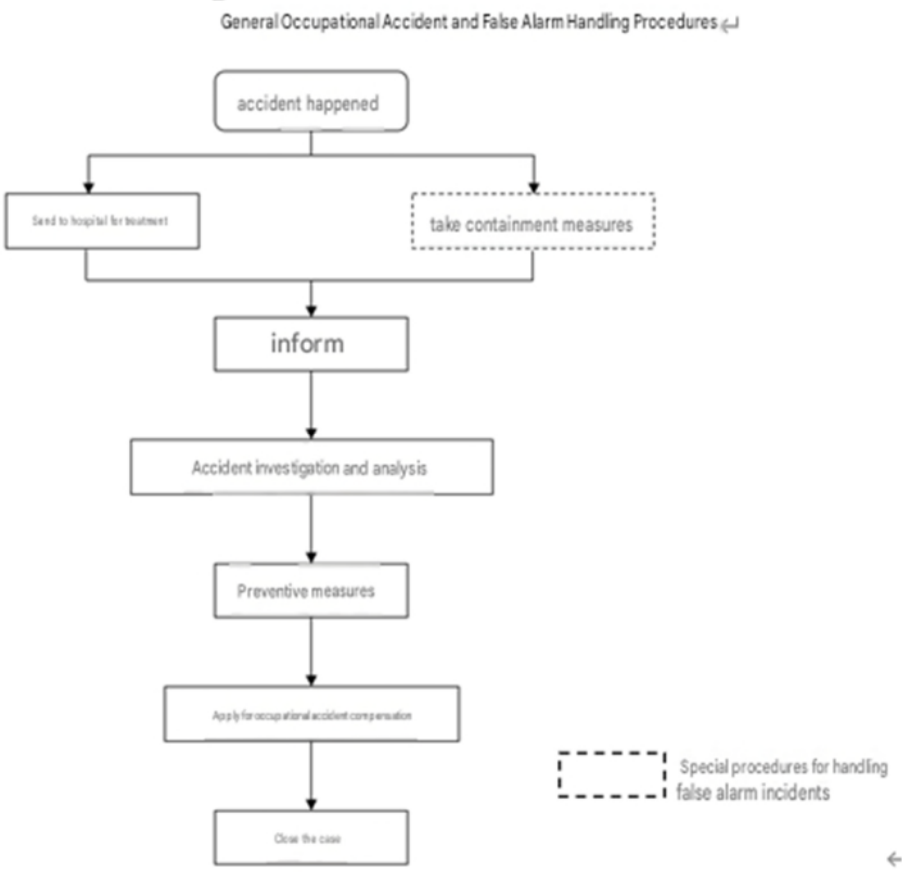


To effectively detect false alarm incidents within the company and to quickly learn of occupational injuries to employees through the reporting system, and to implement necessary preventive measures through accident analysis and investigation, our company has established the "Occupational Accident Management Regulations" to ensure internal safety and health work has a clear basis for on-site operations, aiming to eliminate occupational accidents and prevent them before they occur.

Accident investigation

When an occupational accident occurs at the workplace, the unit must immediately assist the injured person in taking them to the hospital for treatment, notify the

supervisor and environmental safety unit, and complete the filing according to the reporting procedures. The environmental safety unit, together with labor representatives, conducts accident investigations and analyses, and the responsible unit supervisors explain future prevention measures based on the investigation and analysis results on the notification form. When a false alarm occurs, containment measures should be taken first to prevent the situation from escalating. Additionally, the company's "Safety and Health Work Code" clearly stipulates that if workers encounter an immediate risk of danger during their duties, they may voluntarily stop work and retreat to a safe location without endangering other work safety conditions, and must immediately report to their direct supervisor.



/ Factory operation safety management

ACCL regularly commissions centrally certified occupational health technical institutions to conduct environmental monitoring for plant safety, including physical and chemical tests. The occupational safety unit will also send test reports (results) every six months via email and bulletin boards to help all workers understand the working environment and reduce potential occupational health risks. In 2025, there were 18 abnormal items in the environmental safety audit. Deficient units not only immediately improved defective equipment, provided re-education and training for

employees, and supervisors also strengthened on-site inspections.
Additionally, ACCL requires contractors to comply with occupational safety and health laws. Before entering the plant for construction, they must sign the "Contractor Safety, Health, and Information Security Commitment" and the "Contractor Engineering Personnel Entry Declaration," and comply with the "Contractor Safety and Health Management Regulations" and the "Contractor Safety and Health Management Regulations" and "Contractor Information Security Regulations," ensuring contractors understand the work environment explanations, hazard factors, and safety and hygiene precautions of the project organizer. For staff hired by contractors, necessary safety and health education and disaster prevention training should be arranged to enhance safety and health concepts and knowledge. In addition to complying with occupational safety and health laws, if violations or abnormalities are found during inspections and audits, our company will require contractors to make improvements to prevent hazards during operations.

/ Chemical safety management

ACCL places great importance on chemical safety management, with all units playing key roles to jointly ensure the safe use and management of chemicals within the company. The Safety and Health Management Office is responsible for formulating, planning, supervising, and promoting safety and health management matters, and guiding the implementation of relevant departments. The Property Management Section is responsible for classifying and storing chemicals, ensuring their safe management during storage. The manufacturing department is responsible for the use and management of chemicals, ensuring safe operations during the production process. The environmental safety unit is responsible for the operational management and supervision of chemicals, as well as auditing leak-controlled materials in chemical leak treatment tanks and outsourcing the handling of leftover materials. Chemical user units must effectively control chemical leaks and be familiar with the use, storage, and storage of leak-controlled materials inside the chemical leak handling tanks. The Purchasing Department is responsible for purchasing chemicals, ensuring that the purchased chemicals comply with company and regulatory requirements. All units work together to establish a comprehensive chemical safety management system, ensuring the safety of chemical use within the company and safeguarding the health and environmental safety of our colleagues. Regarding ACCL-related chemical control mechanisms, the table below is shown.

Control mechanisms	Implementation measures
General Knowledge of Chemical Hazards	● Four annual emergency response drills for hazard knowledge raise employees' awareness of potential safety and health hazards to prevent hazards and establish chemical classifications. For those with health hazards, risk levels are assessed based on chemical health hazard and exposure assessments to prevent workers from being exposed to health hazards from chemicals.
Chemical risk control	● Each year, inspections and reviews are conducted for 'priority management chemicals' used within the plant, and reports are submitted to the Occupational Safety and Health Administration platform to obtain a reporting certificate. ● All chemicals must be stored in secondary containers to prevent chemical leakage or spillage. ● All chemicals stored on the production line are limited to a daily usage limit; hazardous chemicals must not exceed controlled limits. ● All barrel/tank chemicals are stored in secondary containers (such as liquid protection dams, liquid trays, etc.) to prevent chemical leaks or spills. ● Emergency shower devices and related first aid supplies are installed.
Safety regulations for tank truck loading/unloading operations	● Storage tank loading and unloading management: including self-inspection of tank area leak sensors, having responsible personnel personally unlock the tank truck before operation, wearing acid- and alkali-resistant back-wearing long gowns during medication supply, and checking after dosing by responsible personnel.
Workplace environment monitoring	● Every six months, each plant compiles specialized, organic, dust, noise... and other items and inspection locations, monitoring the work environment to ensure the safety of employees. ● Every six months, the Occupational Safety and Safety Committee regularly reports the operational environment monitoring plan and results, and announces them publicly.
Regular employee health check-ups	● Employees undergo regular general and special health check-ups every year.
Personal protective equipment	● Specifications for various personal protective equipment are formulated according to international standards or CNS, and comfort and suitability are assessed. ● Establish regulations for the types and quantities of personal protective equipment that each workplace must provide. ● Promote equipment usage at work sites and conduct irregular audits to ensure effective implementation.
Chemical detection alarm	● Annual inspection, maintenance, servicing, testing, and calibration of gas detector functions. ● Plan an automated medication delivery system to reduce employee exposure to chemicals and injuries. ● Store chemicals in separate zones according to their acidic and alkaline properties to reduce the risk of chemical reactions. ● Central Medication Supply System (CDS), installation of leak shut-off valves, linked to emergency response alarm and preventive measures. ● Install manual alarm devices at specific chemical liquid operation sites to ensure on-site operational safety.

/ Safety and health education and training

ACCL places great importance on employee safety and health training. Every year, it sets annual occupational safety and health training plans and emergency response drill plans for employees (including contractors). All new and current occupational safety and health education courses are required to ensure employees fully understand safety knowledge. In addition to general safety and health training courses, all employees must undergo hazard notification training to understand potential hazard risk factors such as chemicals, equipment, and hazardous substances within the factory, enabling them to develop safety identification skills.

ACCL implements emergency response teams in accordance with government regulations and the company's emergency response plan. In addition to the main command center, 12 emergency response teams are established according to regional scope and working hours, totaling 272 members. Each group includes six types of members: command team, notification and liaison team, firefighting team, evacuation guidance team, safety protection team, and ambulance team. There are also chief commanders, deputy chief commanders, and emergency response commanders responsible for commanding, dispatching, and responding to all operations at the plant. The related responsibilities are shown in the table below. Every year, emergency response evacuation and rescue drills are conducted, including simulated disaster scenarios (such as fire, chemical disaster, occupational accident, firefighting, natural disasters, equipment fire accidents, emergency evacuation drills, chemical spill handling, occupational injuries, etc.) and strengthening logistical support capabilities. By 2025, a total of 486 staff members will participate in related drills.

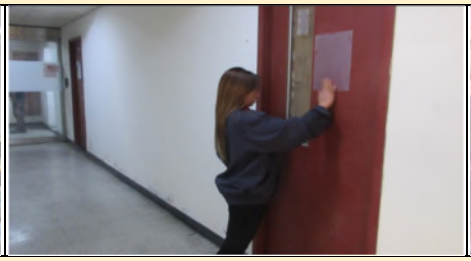
Emergency response authority and responsibility	
Commander-in-Chief	Responsible for monitoring the situation of accidents and disasters and serving as the overall commander of the response organization
Deputy Commander-in-Chief	assisting or acting as the commander-in-chief in handling unexpected disaster situations
Response Commander	Responsible for monitoring the status of accidents and commanding response and response to emergency situations
Command squad	Assist in directing employees in disaster relief and cooperate with external support units to implement relevant disaster relief measures
Reporting and liaison class	Responsible for contacting all emergency response personnel during incidents, receiving instructions for reporting and external communications
Firefighting squad	Assisting firefighters with firefighting measures
Evacuation guidance class	Assist with personnel evacuation
Security Protection Class	Measures for communication and coordination between disaster areas and safe zones
Emergency medical team	Emergency first aid for personnel injured in disaster areas

Additionally, to strengthen response to chemical spills, five people will be trained in Class A protective suits and air respirator (SCBA) emergency response in 2025; The Environmental Safety Section is responsible for standardizing emergency response equipment and equipment, maintaining their functional integrity, and enabling staff to become familiar with the use of these equipment and equipment.

List of emergency response training for 2025

Category	Name	Sessions	Number of participants
General safety and health education and training	Factory-wide emergency response and escape drill	2	453
	Fire Self-Defense Formation Drill	2	63
Chemical leak hazard prevention drills	Chemical spill emergency response drill	1	5
	Emergency response drill for heat transfer oil leaks	1	23

Employee self-defense firefighting team training results


Emergency response training for chemical spills





Emergency response training for heat transfer oil leaks





/ Occupational accident statistics

ACCL reports that in 2025, there will be 13 occupational accidents (7 males and 6 women), accounting for 1.2% of total employees. The recordable occupational injury rate is 6.66, with types of occupational injuries including: crushing, bumping, and cuts. Subsequent remedial measures have been implemented by relevant departments. For example, ACCL will continue to improve plant safety management in the future, reduce personnel and property losses, and prevent recurrence of accidents.

2025 Employee Occupational Safety Performance Statistics

Total working hours	1,950,808
Number of serious occupational injuries (excluding deaths)	0
Severe occupational injury rate (excluding fatalities)	0
Recordable number of occupational injuries (including deaths and serious occupational injuries)	13
Recordable occupational injury rates (including deaths and serious occupational injuries)	6.66

Note:

1. The data in the table above are from the ACCL 'Occupational Safety and Health Administration Occupational Accident Statistics Reporting System,' all based on actual reported working hours and excluding employee traffic accidents during and out of work.
2. Death rate from occupational injuries = number of deaths caused by occupational injuries / working hours * 1,000,000. No such incidents in 2025.
3. Serious occupational injury ratio = number of serious occupational injuries (excluding deaths) / working hours * 1,000,000. Serious occupational injuries include death, 3 or more victims, 1 or more victims requiring hospitalization.
4. Recordable occupational injury ratio = number of recordable occupational injuries (including deaths, number of serious occupational injuries) / working hours * 1,000,000. Recordable occupational injuries include those who do not reach the level of serious occupational injury or false alarm.
5. In 2025, non-employee workers will total 11,760 hours, with women totaling 11,760 working hours and 23,520 total working hours. All are actual reported working hours, with no work injury incidents reported.

/ Occupational health services

Health checkup

To care for employees' health, the company has made employee health checkups and management a key priority. Every two years, the company funds in-service health checkups for employees, and annually for employees aged 65 and above, as well as supervisor health checkups, which exceed occupational safety regulations.

Health check-ups are divided into physical examinations for new hires and general health checkups for current employees. For special operations employees, special occupational health checks are conducted annually according to labor health protection regulations to safeguard workers' health. New employees (including regular employees, foreign employees, and dispatched employees) must undergo a special physical examination at a "Labor Physical and Health Examination Medical Institution"

recognized by the Ministry of Labor within one month before starting work, becoming probationary, or changing operations, and provide the special physical examination report to the Environmental Safety Section for health data management. All costs are covered by the company.

For new and current employees with abnormal health examination results, occupational nurses first conduct interviews and provide health guidance. If there are diseases that make them unsuitable, an occupational specialist must conduct an interview and assess suitability to the original job. If the assessment results do not allow adaptation, the workplace will be changed, job transferred, or working hours shortened. Occupational nurses will track the work situation after the change.

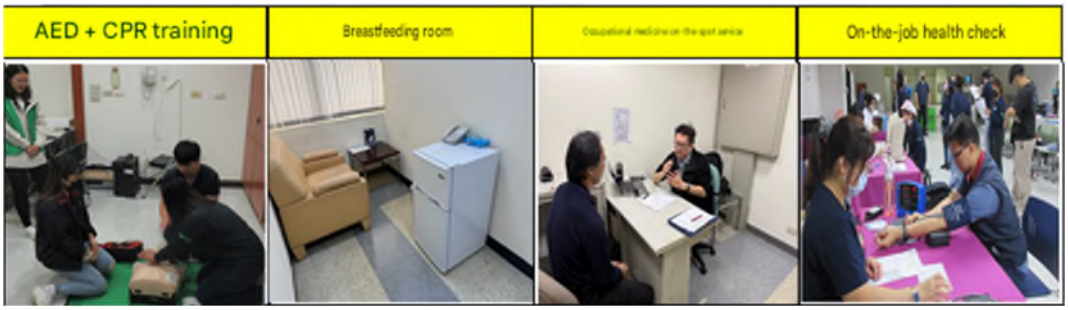
For those at high risk of overload and those with weaker work fitness indices for middle-aged and older adults, occupational specialists conduct interviews and assessments, and the Occupational Nursing Association tracks their monthly overtime hours every three months; If a patient is interviewed by an occupational specialist due to illness, the occupational nurse will record the case, track the staff's health report, then report back to the specialist, and, if necessary, arrange for another interview during on-site service.

In 2025, health checkups will be conducted for in-service workers and special operations who have been in service for more than one year, with a 100% screening rate; 736 on-the-job workers were inspected, and 163 were examined for special occupational health checks. The results were divided into levels 1, 2, 3, and 4. No personnel under Level 3 or 4 management were found, and the employees were determined to have no occupational diseases. However, besides basic items like height, weight, and blood pressure, some secondary staff also have blood tests. If abnormal values are found, occupational nursing staff will provide health education and care.

Note:

1. Employees who have worked for at least one year are entitled to the two-year on-the-job health checkup.

2. Special operations health checks: Each year, supervisors will conduct special operations health checks based on the characteristics of each staff's work unit.



Types of examinations:

Item number	Category	Inspection targets	cycle	Check items
1	General physical examination	New employees	Before starting work	1. Investigation of past medical history, work experience, lifestyle habits, and subjective symptoms. 2. Physical examinations and consultations for height, weight, vision, color discrimination, waist circumference, hearing, blood pressure, and various body systems or body parts. 3. Chest X-ray (large film) examination, urine protein and urine occult blood tests, hemoglobin and white blood cell count tests, blood glucose, serum alanine aminase (ALT), creatinine, cholesterol, triglycerides, and high-density lipoprotein cholesterol tests.
		Dispatch staff	After becoming a full-time official	
2	Health checkups for on-the-job staff	On-the-job General Operations Personnel (at least one year)	(1) Under 65 years old, once every two years. (2) For those aged 65 and above, once a year.	1. Investigation of past medical history, work experience, lifestyle habits, and subjective symptoms 2. Physical examinations and consultations for height, weight, vision, color discrimination, waist circumference, hearing, blood pressure, and various body systems or body parts. 3. Chest X-ray (large film) examination, urine protein and urine occult blood tests, hemoglobin and white blood cell count tests, blood glucose, serum alanine aminotransferase (ALT), creatinine, cholesterol, triglycerides, and elevations Testing of high- and low-density lipoprotein cholesterol.
3	Special physical examination	New employees (including regular staff, foreign employees, and temporary staff).	Within one month before starting work, after becoming a regular employee, or before changing the assignment.	Noise operations, ionizing radiation operations, dust operations, manganese operations, nickel operations, formaldehyde operations, n-hexane, chromatic acid and its salts, or dichromatic acid and its salts operations.
	Regular health checkups for special operations personnel	On-the-job Special Operations Personnel (at least one year)	Once a year	
4	Meal health checks	Food staff member at a group meal company	Once a year	Hepatitis A, hand skin diseases, rashes, pustules, trauma, tuberculosis, typhoid, or other diseases that may cause food contamination.

Health care

ACCL implements five major plans based on the concept that prevention is more important than treatment: maternal health protection, prevention of diseases triggered by abnormal workload, prevention of human-induced musculoskeletal hazards, safety and health for middle-aged and older workers, and prevention of unlawful

infringements, through various health promotion activities and monthly health articles published irregularly by occupational nursing staff, with video walls and bulletin boards showing care for every employee's physical and mental health. Services include employee health checkups, health education, health consultation and assessment, health promotion, surveys, workplace hazard improvement, post-injury resumption/work-assignment assessments, and comprehensive care for employees' health issues both in the workplace and outside the workplace, creating a safe, A friendly workplace environment for happy work.

For workplace unlawful infringement hazard identification and risk assessment, effective identification, assessment, and control of workplace or operational hazards should be carried out. For high-risk items, priorities should be prioritized based on elimination, replacement, engineering control, management control, and personal protective equipment, while considering existing technical capabilities and available resources. Effective risk reduction measures should be taken, and appropriate workplace layout planning should be used to reduce or eliminate the harm caused by unlawful infringement.

Maternal health protection takes into account the hazardous characteristics of the workplace environment and the potential risks of indirect transmission to fetuses and infants during breastfeeding, so regular risk assessments are conducted.

Health risk assessment results for middle-aged and older workers, as well as the "Work Fitness Index Assessment" questionnaire, provide health management for those at risk and conduct annual education and emergency response training. Suitable worker selection and job adjustment recommendations, including changes to workplace, job content or positions, and reduction of working hours or workload.

For human factors, according to the 'Musculoskeletal Symptom Questionnaire,' the most painful and uncomfortable patients are first assessed by occupational nurses, then interviewed by occupational physicians to determine whether it is related to their work. If there is a possibility of involvement, appropriate assessment methods are selected based on the patient's characteristics, and improvement measures are proposed.

To prevent abnormal workload, the Framingham risk scor e and monthly overtime workers are assessed as moderate or above. Occupational physician interviews and health guidance interviews are arranged to prevent high-risk or dangerous workers from developing cardiovascular diseases due to overwork, as well as to prevent mental health disorders, with the goal of early detection and the purpose of early treatment.

The medical office currently has one full-time nurse. In addition to distributing health articles to all staff monthly, in 2025, occupational doctors will provide 36

individual service sessions and occupational nurses 436 individual service sessions.

Since June 24, 2025, satisfaction surveys have been designed. After all events and interviews, satisfaction surveys are distributed. This year, the satisfaction survey response rate for occupational nursing and occupational medical services reached 100%, with an overall average satisfaction score of 89.2 points (Very Satisfied).。 The survey results show that employees highly appreciate the professionalism of occupational nursing and medical staff, as well as the clarity of health consultations and health education explanations, reflecting the company's positive results in employee health management and support measures. In response to the suggestions raised in the questionnaire, our company has incorporated them into the annual health management plan, continuously optimizing the occupational care consultation process and service accessibility. By increasing awareness and diverse communication channels, we have strengthened employees' awareness and use of health resources. Going forward, we will continue to implement ongoing improvement mechanisms through regular satisfaction surveys and performance tracking, demonstrating the company's commitment to employee health and sustainable development.

List of health promotion services	
Occupational specialist physician On-site service	Monthly on-site services are arranged for occupational doctors, providing workers with hazard assessments related to the work environment, safety and health education and consultation, explanation of labor health check results, and consultations on occupational diseases. Services include general health checkups and follow-ups, labor assignments, specialized diagnosis and treatment for occupational injuries and diseases, resumption of work and occupational rehabilitation assessments, consultation and assessment of labor capacity impairment, health checkups for special labor tasks, occupational injury and disease prevention health checkups, workplace health risk assessments, general internal medicine diseases, chronic disease diagnosis and case follow-up treatment.
Conducting AED+CPR education and training	Each year, instructors are assigned to teach AED+CPR training, with 177 participants participating so far (this is cumulative data, with priority given to those who have not yet taught each year). Our company has 23 certified emergency medical personnel, exceeding the number required by regulations.
Writing and execution Five major plans and Modify content according to changing circumstances	Full-time nurses write five major plans: maternal health protection plans, prevention of abnormal workload-induced diseases, prevention of human-induced musculoskeletal hazards, safety and health plans for middle-aged and older workers, and prevention of unlawful abuse during duties. They also collaborate with occupational physicians to conduct interviews with maternal staff, overload staff, those with severe musculoskeletal investigations, and middle-aged and elderly workers, as well as assess job suitability and pay attention to any unlawful abuse incidents, ensuring ACCL employees receive more care.

Maternal health protection	To create a friendly workplace environment, nursing (collection) rooms are set up, providing employees with exclusive spaces for breastfeeding and breastfeeding. If pregnancy is within 6 weeks and the child reports an "Early Pregnancy Gift," and after 6 weeks and holding a maternity handbook, they can receive a "Smart Pregnancy Gift" gift box from occupational nurses. They will also receive maternal care, occupational doctor consultations, and health guidance, appropriate work arrangements, workplace environment and hazard assessments, and ongoing occupational medical consultations and care during pregnancy and within one year after childbirth.
Preventing human-induced musculoskeletal hazards	During the on-the-job health checkup, patients fill out a musculoskeletal symptom questionnaire via QR code. If any pain score in any area ≧ 3, the Occupational Nursing Association first re-evaluates with a questionnaire with a diagram, then gives a re-evaluation to staff. If the result still ≧reaches 3 points, occupational doctors and safety interventions are provided, and the Personnel Factors Engineering Checklist assists with work adjustments, replacements, and workplace improvement measures.
Ensuring the safety of middle-aged and elderly workers	During the on-the-job health check, middle-aged and older adults fill out the Work Competency Index questionnaire via QR code. If the score is below 38, it indicates a 'weak' status. Occupational nurses prioritize using another form, the 'Middle-Aged and Older Persons Work Fitness Assessment Form,' to assess whether they are suitable for their current job. If they are not suitable, the occupational doctor and unit supervisor assess and assign them to a suitable position, and the nurse will continue to follow up on their status.
Preventing abnormal workloads that trigger diseases	During the on-the-job health check, patients fill out the overload assessment questionnaire via QR code and calculate the cardiovascular risk with a medium-high and high-level risk of overload on a computer. After comparing the levels to medium to high levels, those requiring an interview are arranged for an occupational physician interview. The results follow the doctor's instructions to track care visits or monitor overtime hours.
Health education follow-up on health checkup reports	For new employees, the physical examination report is tracked to see if it has been submitted and the parts shown in red are conducted by phone or face-to-face interview. For more severe cases, to further understand the condition, the nurse issues a "Health Management Follow-up Notification Form & Re-examination Result Reply Form" for staff to conduct a re-examination. After completion, the results are submitted to the nurse, who then proceeds with follow-up or refers the case to the occupational physician for an interview.

6.6. Social Participation

/ Social Welfare

While operating the company, we actively practice corporate social responsibility to align with trends in environmental sustainability, a friendly workplace, public welfare care, and corporate governance. We also shoulder corporate responsibility to enhance our contribution to the national economy and improve the quality of life for employees, communities, and society, thereby achieving a sustainable mindset for business development.

Since 2013, ACCL has established the "Hsu Chao-Ying Social Welfare and Charity Foundation" through Kinpo Group, and has been jointly involved in the foundation's various social welfare activities for over 10 years, including the Dream Flight Project for Disadvantaged Children, food gatherings for charity, year-end fundraising, the Study Well program donating books to local elementary schools, and the TPCF Circuit Board Environmental Charity Foundation. Together, we care for and support the disadvantaged, delivering love and aid promptly to these vulnerable groups.

List of public welfare projects for ACCL2025

Name of the public welfare project	Project Description	Fundraising Amount (CNY)
Sending warmth in the cold winter and fundraising	Kinpo Group employees, through the Hsu Chao-Ying Foundation, uphold the core belief of benefiting others and themselves, practice the concept of mutual good, and create value for society. "Rural education" and "assistance for disadvantaged groups" are the main focuses of our association's service and care, and ACCL employees also participate in fundraising activities.	47,500
Dream Fulfillment Flying Adoption Person	By gathering the direct love of Kinpo Group colleagues, we support elementary school children with unique talents and potential but who are economically disadvantaged. Through tangible monthly support and emotional care, we accompany the children as they grow together, empowering them to strive upward, keep pursuing their dreams, continuously improve their abilities, and achieve the goal of poverty alleviation for the second generation, creating a virtuous and cyclical environment.	68,000
Children's Day Dream Fulfillment Wish—Longtan District Elementary School Care Event, Taoyuan City	The Hsu Chao-Ying Foundation, together with colleagues from related Kinpo Group companies, joins the "Dream Fulfillment Wish" care initiative. During special holidays (such as Lunar New Year, Children's Day, Christmas, etc.), they provide related supplies and daily necessities, giving children the opportunity to grow up in a relatively well-resourced environment just like their peers.	Stationery Gift Batch (16,783)

TPCF Circuit Board Environmental Public Welfare Foundation	ACCL makes a regular annual donation to the Circuit Board Environmental Charity Foundation, expanding its focus on corporate participation in society, sharing, giving back, and public welfare.	50,000
Mid-Autumn Journey Foundation Wonderful Moments	ACCL uses high-quality products from the sheltered workshops affiliated with Xinlu and uses the dedicated shopping website "Xinlu • Happiness + Workshop" to order holiday gifts, hoping to continue bringing abundant happiness to those in need~ Every year, the ACCL Employee Welfare Committee purchases products from social welfare organizations to support the disadvantaged through concrete actions.	643,290
Mid-Autumn Festival Gala in Wulin Village, Longtan District, Taoyuan City	ACCL actively participates in community activities and closely cooperates with the company office in Wulin Village to maintain various community maintenance tasks. Sponsored a batch of prizes for the 2025 Mid-Autumn Festival Residents' Gala raffle.	Gift Batch (10,160)
Total		835,733



Children's Day Dream Fulfillment Care Activity 1



Children's Day Dream Fulfillment Care Activity 2



Certificate of Appreciation from the TPCF Circuit Board Environmental Charity Foundation



Mid-Autumn Journey Foundation Wonderful Moments

/ Community participation and interaction

ACCL has been a member of the Longtan Industrial Park Manufacturers Association for over 10 years. Currently, there are over 200 member companies in the area. Every year, the general meeting is held to jointly decide matters, and the association seeks government funding to improve facilities and establish a regional group communication platform. To give back to the surrounding community and help the poor and support the weak, the Wushulin Industrial Park Manufacturers' Association's compassionate directors and supervisors have held the annual "Winter Warmth Charity Event" since 2014, donating essential goods to low-income households in the area to fulfill corporate social responsibility.

7 Appendix

Appendix 1: GRI Content Index Table

Use the statement	ACCL has referred to GRI guidelines to report on the period from January 1, 2025 to December 31, 2025
GRI 1 used	GRI 1: Foundations 2021
Applicable GRI industry guidelines	No applicable GRI industry guidelines

GRI Theme	Disclosure items	Corresponding chapters	Page	Omitting reasons/explanations
GRI 2: General Disclosure 2021				
1. Organizational and Reporting Practice				
2-1	Organization details	About this report About ACCL	3 9	
2-2	Entities included in organizational sustainability reporting	About this report	3	
2-3	Reporting period, frequency, and contact person	About this report	3	
2-4	Information restructuring	About this report	3	First release
2-5	External assurance/assurance	About this report	3	
2. Activities and workers				
2-6	Activities, value chains, and other business relationships	About ACCL 4.1 Supply chain responsible management	9 69	
2-7	Employees	6.2 Employee Structure	114	
2-8	Non-employee workers	6.2 Employee Structure	114	
3. Governance				
2-9	Governance structure and composition	2.2 Corporate Governance	33	
2-10	Nomination and selection of the highest governing body	2.2 Corporate Governance	33	
2-11	The chairman of the highest governing body	2.2 Corporate Governance	33	
2-12	The highest governance authority plays a role in overseeing impact management	1.1 Sustainable organizational structure	13	
2-13	The person in charge of impact management	1.1 Sustainable organizational structure	13	
2-14	The role of the highest governance body in sustainability reporting	About this report	3	
2-15	Conflicts of interest	2.2 Corporate Governance	33	
2-16	Communicate key major events	2.2 Corporate Governance	33	
2-17	The collective intelligence of the highest governing body	2.2 Corporate Governance	33	
2-18	Performance evaluation of the highest governance body	2.2 Corporate Governance	33	
2-19	Compensation policy	2.2 Corporate Governance	33	
2-20	Compensation determination process	2.2 Corporate Governance	33	
2-21	Annual total compensation ratio	6.3 Talent Recruitment and Retention	119	
4. Strategy, Policy, and Practice				
2-22	Statement on the Sustainable Development Strategy	Message from the Chairman	7	
2-23	Policy commitments	2.3 Moral integrity 4.1 Supply chain responsible management 6.1 Human Rights Management	43 69 105	
2-24	Incorporate policy commitments	2.3 Moral integrity 4.1 Supply chain responsible management 6.1 Human Rights Management	43 69 105	

GRI Theme	Disclosure items	Corresponding chapters	Page	Omitting reasons/explanations
2-25	Procedures to remedy negative shocks	Each management policy 6.1 Human Rights Management	- 105	
2-26	A mechanism for seeking advice and raising concerns	2.3 Moral integrity	43	
2-27	Regulatory compliance	2.3 Moral integrity	43	
2-28	Membership in the association	About ACCL	9	
5. Stakeholder negotiations				
2-29	Stakeholder consultation policy	1.2 Stakeholder identification and communication	16	
2-30	collective agreement	6.1 Human Rights Management	105	ACCL has no union
Major topics				
GRI 3: Major Themes 2021				
3-1	The process for deciding on major topics	1.3 Identification of Material Issues	21	
3-2	List of major topics	1.3 Identification of Material Issues	21	
Major topic: Business performance				
3-3	Major topic management	Business Performance Management Policy	31	
GRI 201: Economic performance in 2016	201-1 Direct economic value generated and distributed by the organization	2.1 Operational Performance	32	
	201-4 Drawn from government financial assistance	2.1 Operational Performance	32	
Major Topic: Supply Chain Sustainability Management				
3-3	Major topic management	Supply Chain Sustainability Management Policy	68	
GRI204: Procurement Practice 2016	204-1 Proportion of procurement expenditure from local suppliers	4.1 Supply chain responsible management	69	
GRI 308: Supplier Environmental Assessment 2016	308-1 Use Environmental Standards to Filter New Suppliers	4.1 Supply chain responsible management	69	
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	4.1 Supply chain responsible management	69	
GRI 414: Supplier Social Assessment 2016	414-1 Use social standards to screen new suppliers	4.1 Supply chain responsible management	69	
	414-2 Negative social impacts in supply chains and actions taken	4.1 Supply chain responsible management	69	
Major topic: Information Security Management				
3-3	Major topic management	Information Security Management Policy	49	
GRI 418: Customer Privacy 2016	418-1 Complaints confirmed as invasion of customer privacy or loss of customer data	2.4 Information Security Management	50	
Major Theme: Research and Innovation				
3-3	Major topic management	Research and Innovation Management Policy	54	
GRI301: Material 2016	301-1 Weight or volume of the material used	3.1 Innovation, R&D, and Technology	55	
	301-2 Use of recycled materials	3.1 Innovation, R&D, and Technology	55	
GRI302: Energy 2016	302-5 Reduce energy demand for products and services	3.1 Innovation, R&D, and Technology	55	

GRI Theme	Disclosure items	Corresponding chapters	Page	Omitting reasons/explanations
Major topic: Product quality and safety				
3-3	Major topic management	Product Quality and Safety Management Policy	63	
GRI 416: Customer Health and Safety 2016	416-1 Assess the impact of product and service categories on health and safety	3.2 Product Quality and Safety	64	
	416-2 Incidents involving violations of health and safety regulations related to products and services	3.2 Product Quality and Safety	64	
Key topic: Customer relationships				
3-3	Major topic management	Customer Management Management Policy	76	
Major topic: Energy and emissions				
3-3	Major topic management	Energy and Emissions Management Policy	90	
GRI302: Energy 2016	302-1 Energy consumption within the organization	5.2 Energy and Greenhouse Gas Management	92	
	302-3 Energy Intensity	5.2 Energy and Greenhouse Gas Management	92	
	302-4 Reduce energy consumption	5.2 Energy and Greenhouse Gas Management	92	
GRI305: Emissions in 2016	305-1 Direct (Scope 1) greenhouse gas emissions	5.2 Energy and Greenhouse Gas Management	92	
	305-2 Indirect (Scope 2) greenhouse gas emissions from energy	5.2 Energy and Greenhouse Gas Management	92	
	305-3 Other indirect (Scope 3) greenhouse gas emissions	5.2 Energy and Greenhouse Gas Management	92	
	305-4 Greenhouse gas emission intensity	5.2 Energy and Greenhouse Gas Management	92	
	305-5 Reduction of greenhouse gas emissions	5.2 Energy and Greenhouse Gas Management	92	
Key topic: Human rights management				
3-3	Major topic management	Human Rights Management Management Policy	104	
GRI 402: Labor Relations 2016	402-1 Minimum notice period for operational changes	6.1 Human Rights Management	105	
GRI407: Freedom of Association and Group Negotiation 2016	407-1 Operational sites or suppliers that may face risks to freedom of association and collective bargaining	4.1 Supply chain responsible management 6.1 Human Rights Management	69 105	
GRI408: Child Labor 2016	408-1 Significant Risks of Child Labor Used by Operational Sites and Suppliers	4.1 Supply chain responsible management 6.1 Human Rights Management	69 105	
GRI409: Forced Labor or Forced Labor 2016	409-1 Operational locations and suppliers with significant risks of forced or forced labor events	4.1 Supply chain responsible management 6.1 Human Rights Management	69 105	

GRI Theme	Disclosure items	Corresponding chapters	Page	Omitting reasons/ explanations
Key topic: Talent recruitment and retention				
3-3	Major topic management	Talent recruitment and retention management policy	117	
GRI 201: Economic performance in 2016	201-3 Defined benefit obligations and other retirement plans	6.3 Talent Recruitment and Retention	119	
GRI202: Market position in 2016	202-1 The ratio of standard salaries for grassroots staff by gender to the local minimum wage	6.3 Talent Recruitment and Retention	119	
	202-2 The proportion of local residents employed as senior management	6.2 Employee Structure	114	
GRI401: Labor Relations 2016	401-1 New and departing employees	6.3 Talent Recruitment and Retention	119	
	401-2 Benefits provided to full-time employees (excluding temporary or part-time staff).	6.3 Talent Recruitment and Retention	119	
	401-3 Parental Leave	6.3 Talent Recruitment and Retention	119	
GRI 405: Employee Diversity and Equal Opportunity 2016	405-1 Diversity of governance units and employees	6.2 Employee Structure	114	
	405-2 The ratio of basic salary to pay for women to men	6.3 Talent Recruitment and Retention	119	
Major Theme: Talent Development and Cultivation				
3-3	Major topic management	Talent Development and Cultivation Management Policy	127	
GRI404: Training and Education 2016	404-1 The average number of training hours per employee per year	6.4 Talent Development and Cultivation	128	
	404-3 Percentage of employees who regularly undergo performance and career development assessments	6.4 Talent Development and Cultivation	128	
Major topic: Occupational health and safety				
3-3	Major topic management	Occupational Health and Safety Management Policy	131	
GRI 403: Occupational Safety and Health 2018	403-1 Occupational Safety and Health Management System	6.5 Occupational Safety and Health	133	
	403-2 Hazard identification, risk assessment, and accident investigation	6.5 Occupational Safety and Health	133	
	403-3 Occupational Health Services	6.5 Occupational Safety and Health	133	
	403-4 Participation in occupational safety and health workers, consultation, and communication	6.5 Occupational Safety and Health	133	
	403-5 Occupational safety and health worker training	6.5 Occupational Safety and Health	133	
	403-6 Worker Health Promotion	6.5 Occupational Safety and Health	133	
	403-7 Prevent and mitigate occupational health and safety impacts directly related to business relationships	6.5 Occupational Safety and Health	133	
	403-8 Occupational Safety and Health Management System covers workers	6.5 Occupational Safety and Health	133	
	403-9 class damage	6.5 Occupational Safety and Health	133	
	403-10 occupational diseases	6.5 Occupational Safety and Health	133	
Major topic: Chemical safety				
3-3	Major topic management	Occupational Health and Safety Management Policy	131	
Voluntary disclosure of indicators				
Specific thematic criteria: 200 economic indicators				
GRI 203: Indirect	203-1 Development and impact of infrastructure investment and support services	6.6 Social Participation	149	

economic shocks in 2016				
GRI 205: Anti-Corruption 2016	205-2 Communication and training on anti-corruption policies and procedures	2.3 Moral integrity	43	
	205-3 Confirmed corruption cases and actions taken	2.3 Moral integrity	43	
GRI 206: Anti-competitive conduct 2016	206-1 Legal actions against anti-competitive conduct, antitrust, and monopolistic conduct	2.3 Moral integrity	43	
Specific Topic Criteria: 300 Environmental Surface Indicators				
GRI 303: Water and Effluent 2018	303-2 Management of Drainage-Related Impacts	5.3 Water Resource Management	96	
	303-3 Water Intake Volume	5.3 Water Resource Management	96	
	303-4 Displacement	5.3 Water Resource Management	96	
	303-5 Water consumption	5.3 Water Resource Management	96	
GRI 305: Emissions in 2016	305-6 Emissions of ozone-depleting substances (ODS).	5.4 Pollution Prevention and Control Management	99	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions	5.4 Pollution Prevention and Control Management	99	
GRI 306: Waste 2020	306-3 Generation of waste	5.4 Pollution Prevention and Control Management	99	
	306-4 Disposal and transfer of waste	5.4 Pollution Prevention and Control Management	99	
	306-5 Direct disposal of waste	5.4 Pollution Prevention and Control Management	99	

Appendix 2: SASB Content Index Table

- TECHNOLOGY & COMMUNICATIONS / Hardware sustainability disclosure topics and metrics (refer to the June 2023 release).

<table>
<tr><th>Theme</th><th>Indicator number</th><th>Accounting indicators</th><th>Category</th><th>Measurement Unit</th><th>Response</th></tr>
<tr><td>Product safety</td><td>TC-HW-230a.1</td><td>Description of methods for identifying and resolving product data security risks</td><td>Qualitative</td><td>N/A</td><td>Regarding product data security, ACCL products are printed circuit boards and lack input and software /firmware update functions, so there are no concerns about product information security. For data security risks during manufacturing, please refer to section 2.4 Information Security Management</td></tr>
<tr><td>Employee diversity and inclusion</td><td>TC-HW-330a.1</td><td>(1) Percentage of gender and racial/ethnic representation among managers, (2) technical staff, and (3) all other employees</td><td>Quantification</td><td>Percentage (%)</td><td>● Statistics by gender<table><tr><th></th><th>Male</th><th>Female</th><th>Total</th></tr><tr><td>Management</td><td>80.00%</td><td>20.00%</td><td>100%</td></tr><tr><td>Technicians</td><td>59.19%</td><td>40.81%</td><td>100%</td></tr><tr><td>All other employees</td><td>61.46%</td><td>38.54%</td><td>100%</td></tr></table>● Statistics by country<table><tr><th></th><th>Taiwan</th><th>Indonesia</th><th>Philippines</th><th>Thailand</th><th>Total</th></tr><tr><td>Managers</td><td>100%</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Technicians</td><td>67.09%</td><td>30.81%</td><td>0.12%</td><td>0.12%</td><td>1.86%</td></tr><tr><td>All other employees</td><td>100%</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table></td></tr>
<tr><td rowspan="4">Product lifecycle management</td><td>TC-HW-410a.1</td><td>The percentage of products by income that contain substances required to be declared under IEC 62474</td><td>Quantification</td><td>Percentage (%)</td><td>ACCL products contain 100% of IEC 62474 substances;
The percentage of substances sold containing substances that must be declared under IEC 62474 is 0%</td></tr>
<tr><td>TC-HW-410a.2</td><td>The proportion of products in business revenue that meet EPEAT registration or equivalent standards</td><td>Quantification</td><td>Percentage (%)</td><td>0%。 ACCL products are B2B. EPEAT registration is handled by the client. If the client needs to apply, our company will provide the required registration information</td></tr>
<tr><td>TC-HW-410a.3</td><td>The proportion of products certified for energy efficiency in operating revenue</td><td>Quantification</td><td>Percentage (%)</td><td>0%。 ACCL products are B2B, and energy efficiency certification is handled by the client. If customers need to apply, our company will provide the necessary registration information</td></tr>
<tr><td>TC-HW-410a.4</td><td>The weight of scrap products and electronic waste recycled, the percentage of recycled recycling</td><td>Quantification</td><td>metric tons (t), Percentage (%)</td><td>Not applicable.
ACCL is not an end-product manufacturing and does not provide effective quantitative representation for product recycling</td></tr>
</table>

Theme	Indicator number	Accounting indicators	Category	Measurement Unit	Response
Supply chain management	TC-HW-430a.1	Tier 1 suppliers are subject to the RBA Validated Audit Process (VAP) or equivalent audit as a percentage of supplier categories, distinguishing (a) all suppliers from (b) high-risk suppliers	Quantification	Percentage (%)	0% Currently, ACCL has not conducted VAP or equivalent audits for Tier 1 suppliers, but it has established "Supplier Management Regulations" to implement supplier due diligence management. For more details, please refer to 4.1 Supply Chain Due Diligence
	TC-HW-430a.2	Tier 1 suppliers (1) failure rates under the RBA Effectiveness Audit Procedure (VAP) or equivalent procedures; and (2) related improvement rates, which are divided into (a) priority nonconformities and (b) other nonconformities	Quantification	Ratio	(1) 0% (2) 0%
Raw material procurement	TC-HW-440a.1	Explain risk management related to the use of critical materials	Qualitative	N/A	Please refer to 4.1 Supply Chain Sustainability Management
Activity indicators	TC-HW-000. A	The number of units produced by product category	Quantification	Quantity	Printed circuit board output: 1,158,757 square feet (ft2).
Activity indicators	TC-HW-000. B	Own production factory area	Quantification	square meters (m2).	Production area: 52,449 square meters
Activity indicators	TC-HW-000. C	The percentage of products produced by our own factory	Quantification	Percentage (%)	ACCL is a fully process-driven factory, with a 100% in-house manufacturing rate

Appendix 3: Taiwan Stock Exchange Sustainability Disclosure Index

Comparison Table - Electronic Components Industry

Number	indicator	Types of indicators	Unit	Response
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantification	Billion Joules (GJ), Percentage (%)	(1) 206,228.93GJ (2) 90.72% (3) 0%
2	Total water intake and total water consumption	Quantification	Thousand cubic meters (m3)	(1) 827,000 m3 (2) 50,000 m3
3	The weight of generated hazardous waste and the percentage of recycling	Quantification	Metric ton (t), percentage (%)	(1) 5,066t (2) 99.92%
4	Explain the types, number of people, and rates of occupational accidents	Quantification	Ratio (%), quantity	(1) Occupational Accident Category: Cut, bumped, falling, spraying chemicals: and more. (2) Number of participants: 13 (all general occupational accidents) (3) Ratio: 6.66%.
5	Disclosure of product life cycle management: including the weight of scrapped products and electronic waste, as well as the percentage of recycling	Quantification	Metric ton (t), percentage (%)	(1) Not applicable. ACCL is not an end-product manufacturing and does not provide effective quantitative representation for product recycling (2) Scrap weight: 581t, recycling ratio not statistically available
6	A description of risk management related to the use of critical materials	Qualitative description	Not applicable	Please refer to 4.1 Supply Chain Sustainability Management
7	Total monetary losses arising from legal proceedings related to the Anti-Competitive Conduct Ordinance	Quantification	Reporting currency	0 yuan
Eight	Main product output by product category	Quantification	It varies depending on the product type	Printed circuit board output: 1,158,757 square feet (ft2).

Note: Regarding the sale of leftover materials or other recycling treatments, relevant explanations must be provided.

Appendix 4: Taiwan Stock Exchange Climate-Related Information

Comparison Table

Project	Implementation status
1. This outlines the board and management's supervision and governance of climate-related risks and opportunities.	See 5.1 Climate Change Response for details
2. Explain how the identified climate risks and opportunities affect the company's business, strategy, and finance (short-, medium-, and long-term).	
3. Describe the financial impact of extreme climate events and transitional actions.	
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and main financial impacts should be explained.	See 5.1 Climate Change Response for details
6. If there is a transition plan to manage climate-related risks, explain the content of the plan and the indicators and objectives used to identify and manage physical and transition risks.	See 5.1 Climate Change Response for details
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.	No internal carbon pricing is used as a planning tool
8. If climate-related targets are set, information should be provided on the activities covered, the scope of greenhouse gas emissions, the planning timeline, and annual progress to be achieved; If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon reduction credits or renewable energy certificates (RECs) to be credited must be specified.	See 5.1 Climate Change Response for details
9. Greenhouse gas inventory and assurance status, reduction targets, strategies, and concrete action plans.	Also fill in 1-1 and 1-2

1-1 The company's greenhouse gas inventory and assurance status for the past two years

1-1-1 Greenhouse gas inventory information

Specify greenhouse gas emissions (metric tons CO2e), intensity (metric tons CO2e/million NTD), and data coverage for the past two years.

ACCL greenhouse gas emissions			
Project	**Unit**	**2024**	**2025**
Scope 1: Direct greenhouse gas emissions	Metric tons of CO2e	4,731.0145	5,739.8340
Scope 2: Indirect greenhouse gas emissions from energy	Metric tons of CO2e	21,937.0992	24,632.8320

ACCL greenhouse gas emissions			
Project	**Unit**	**2024**	**2025**
Operating Revenue (Individual)	Revenue of millions NTD	3,616	4,950
Scope 1 + Scope 2: Greenhouse gas emission intensity (Total emissions / Operating revenue (individual))	Metric tons CO2e/million NTD in revenue	7.38	6.14

1-1-2 Greenhouse gas relief information

Describe the conviction status for the most recent two years up to the publication date of the annual report, including the scope of conviction, the conviction organization, conviction criteria, and conviction opinions.

Project/Year	2024	2025
Confidence range	No. 128, Gong 2nd Road, Wulin Liv, Longtan District, Taoyuan City	No. 128, Gong 2nd Road, Wulin Liv, Longtan District, Taoyuan City
Confidence mechanism	Fabiao International Certification Co., Ltd	Fabiao International Certification Co., Ltd
Belief in standards and belief opinions	2018 Edition ISO14064-1 Verification Assurance Levels: In 2024, external verification assurance levels are set as Category 1 and 2 Reasonable Assurance Levels; Category 3-6 indirect greenhouse gas emissions are inspected at the limited assurance level.	2018 Edition ISO14064-1 Verification Assurance Levels: In 2025, external verification assurance levels will be set as Category 1 and 2 reasonable assurance levels; Category 3-6 indirect greenhouse gas emissions are inspected at the limited assurance level.

1-2 Greenhouse gas reduction targets, strategies, and concrete action plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans, and achievement status of reduction targets.

indicator	Goal	Specifically,
Greenhouse gas emissions	・Our company has conducted inventory and confirmation procedures, and is currently further discussing and setting a 1% reduction target based on emissions, continuing to monitor the implementation of climate-related information.	• In 2024, the ISO 50001 Energy Management System will be implemented, and after inventory of energy usage, the goal of energy saving and carbon reduction will be achieved. • Continuously implement energy-saving improvement projects. • Invest in smart equipment and automation equipment upgrades. • Reduce energy consumption by 1% annually.