ABC-ATEC ELECTRONICS GROUP

2025 SUSTAINABILITY REPORT



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Preface

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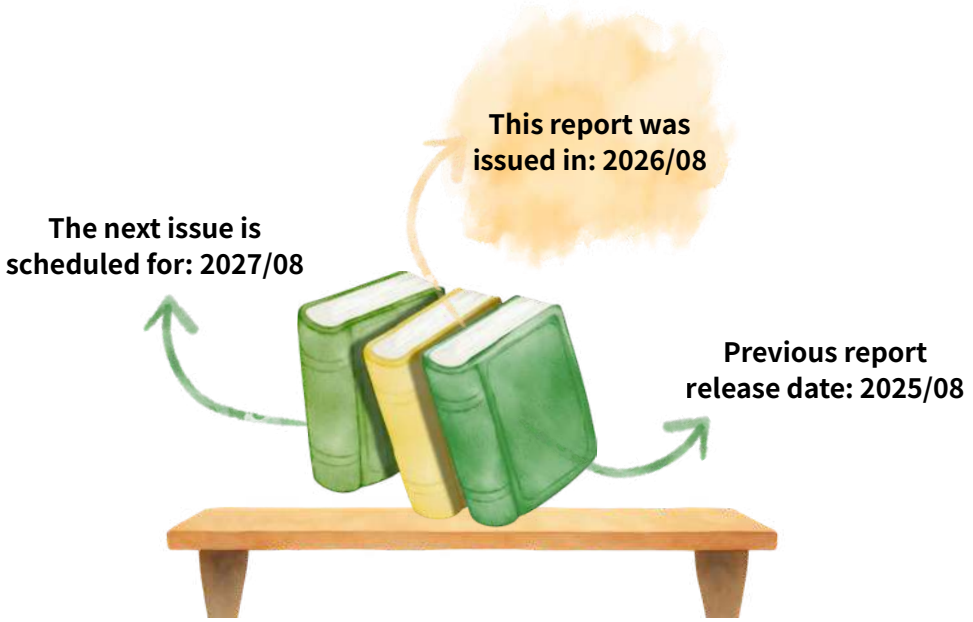
Preface

0.1 About the report

ABC Taiwan Electronics Corp. (Stock Code: 3236. In this Report, “the Company” refers to the Taiwan headquarters, while “ABC-ATEC” refers to the Group.) was established in 1979 and is engaged in the research and development, manufacturing, and sales of inductors, LTCC, and other passive components, with its headquarters in Yangmei District, Taoyuan City. The Taiwan factories include Yangmei Factory 1 and Yangmei Factory 2, and the Company has also established factories in Shanghai, Guangzhou and Malaysia, collectively known as the ABC-ATEC Electronics Group.

In accordance with the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" published by the Taipei Exchange (TPEx), This Report is prepared with reference to the international reporting standards, including the Global Reporting Initiative (GRI) Standards issued by the Global Reporting Initiative, as well as the United Nations Sustainable Development Goals (SDGs). Through this Report, we disclose our practices across the three pillars of Environment, Social, and Governance (ESG). In addition, relevant information is also published on the Company’s website to facilitate two-way communication with internal and external stakeholders. By issuing this Report, we demonstrate our commitment to sustainable development and continuous improvement.

This is the sustainability report issued by ABC Taiwan Electronics Corp. (hereinafter referred to as the " Report "). The Report discloses the ABC-ATEC’s performance, management policies, and goals for the five major aspects of governance, products, supply chain, environment, and society for the year 2025 (January 1, 2025 to December 31, 2025). The Company publishes its Sustainability Report annually and makes it available on its official website.



The reporting period of this report is consistent with the consolidated financial statements. For the completeness and comparability of the report, some chapters will cover the information before January 1, 2025 and after December 31, 2025, and notes were added to the chapters.
The material topics covered in this Report encompass the entire ABC-ATEC, excluding shell entities within the financial reporting boundary. The scope includes key manufacturing sites: Taiwan Yangmei Factory 1, Yangmei Factory 2, Shanghai Factory (including ABC Electronics (Shanghai) Corp. and Shanghai Qianchi Electronics Trading Company Ltd.), Guangzhou Factory, and Malaysia Factory as the primary locations. All financial information presented is consistent with the consolidated financial statements. Additionally, as ABC Electronics (Shanghai) Corp. and Shanghai Qianchi Electronics Trading Company Ltd. are within the same reporting boundary, their data have been aggregated.
If the disclosure scope of individual chapters in this Report differs from the aforementioned scope, supplementary explanations are provided within the respective chapters. The calculation basis of various statistical data disclosed in this Report is as follows:



Financial Data

Figures in the Economic Value Distribution Table are derived from the consolidated financial statements audited by certified public accountants. Unless otherwise specified, all financial data are presented in New Taiwan Dollars (NTD).



Environmental Data

Greenhouse gas (GHG) emissions are calculated in accordance with ISO 14064-1:2018. The 2025 data passed external third-party verification in July 2026. Water resources and waste statistics are based on data submitted by each operating site to the respective local authorities.



Other Data

Aggregated from statistics compiled by each operating site.

0.1.1 Standards Referenced in this Report

This Report has been prepared with reference to the GRI Standards issued by the Global Sustainability Standards Board (GSSB), the SASB Standards for the Electrical & Electronic Equipment industry, and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB).

0.1.2 External Verification/Assurance

The disclosure of information related to sustainability reports has a significant impact on stakeholders. Therefore, we must make every effort to pay attention to every detail, ensuring the accuracy and completeness of the information disclosed. Data and statistics in this report were provided, consolidated, analyzed, and integrated by ABC-ATEC 's internal departments to ensure that they meet the requirements of the sustainability report. All information have been confirmed and approved by the heads of the respective departments, and reviewed by the Chairman, whereas financial data has been audited by Deloitte Taiwan. After reviewing the final version of this report, an external and independent third-party review institution was commissioned to verify that this report meets the requirements of the GRI. This year, we commissioned SGS to implement Type 1 medium assurance in accordance with AA 1000 AS v3 (AccountAbility 1000 Assurance Standard v3). Please refer to the appendix for the relevant assurance methods and results.

0.1.3 Restatement of Information

Restatement of Information

2024 Report Chapter	2025 Report Chapter	Reason for Restatement	Impacts of Restatement
4.1.3 Employee Benefits	4.1.3 Employee Benefits	Added salary information for overseas factories (Shanghai, Guangzhou, and Malaysia)	Disclosed salary information for the entire Group for the past three years

0.1.4 Contact Information

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0.2 Message from Management

During the critical transition period as the world moves toward 2050 net-zero emissions, climate change, supply chain restructuring, and geopolitical risks are simultaneously testing corporate operational resilience and the quality of decision-making. Corporate competitiveness is no longer determined solely by scale and cost, but by the ability to make decisions that balance long-term value and risk management in a highly uncertain environment. ABC-ATEC has long been dedicated to the electronic components industry and continues to integrate sustainable development into its core operations. The Board of Directors and the management team jointly share the responsibility for driving these efforts, progressively strengthening governance transparency and operational resilience through institutionalized management and performance tracking.

In 2025, amid global economic volatility and intensifying market competition, ABC-ATEC achieved an annual consolidated net revenue of NT$2.068 billion, representing a year-on-year growth of 10.91%. This result not only reflects the market’ s recognition of ABC-ATEC’ s products and delivery capabilities but also validates the correctness of our long-term strategic decisions in new product layout, investment in process automation, and quality management. At the governance level, we have continued to enhance our systems and transparency, earning the Dun & Bradstreet (D&B) Taiwan SME Elite Award. In the corporate governance evaluation, ABC-ATEC ranked within the 36%–50% range among TPEx listed companies and within the 21%–40% range among listed and TPEx companies with a market capitalization under NT$5 billion. Furthermore, receiving the EcoVadis Committed Badge signifies that the Group’ s ESG management framework has progressively taken shape. Looking ahead, we have explicitly designated "obtaining the EcoVadis Bronze Medal in 2026" as a core governance target for the Group, using it as a key indicator to evaluate the maturity of our internal management.

We also recognize that sustainable operations must go beyond systems and commitments, translating instead into concrete actions and measurable achievements. In 2025, ABC-ATEC received the “1.5°C Temperature Control Target” certification from CommonWealth Magazine and the “1.5°C Mark” from Taoyuan City, while achieving a B rating in the CDP Climate Change evaluation. In practice, we have progressively installed solar power systems at our Taiwan, Guangzhou, and Malaysia sites, integrating energy transition into our daily operations. Through group-wide energy-saving measures, we saved a total of 1,049,386 kWh of electricity, reaching an annual carbon reduction of 542.88 tCO_2e. Through these data and actions, we respond to our stakeholders’ expectations regarding climate responsibility.



In all transformation and investment decisions, "people" remain our primary core consideration. The Guangzhou Factory successfully obtained the SA8000 Social Accountability Standard certification, ensuring that labor rights and human rights protection comply with international requirements. Within ABC-ATEC, we continue to foster a safe, respectful workplace environment with a sense of belonging, having held Family Day for four consecutive years and setting "zero workplace incidents" as our non-negotiable management baseline. We firmly believe that only when employees feel secure and the team remains stable can corporate sustainability have a true foundation.

Sustainable management is not a pursuit of short-term performance but a long-term game that tests endurance and judgment. Looking ahead to 2026, ABC-ATEC’ s mid- to long-term business focus is clearly centered on: "Expanding forward-looking markets, establishing regionalized and flexible capacity allocations, and achieving continuous revenue growth, while simultaneously enhancing manufacturing efficiency, maintaining a sound financial structure, and strictly controlling risks". Regarding product and market strategies, we will continue to deepen our engagement in high-growth applications such as AI GPU, Edge AI, DDR5, and automotive electronics. In terms of operations management, we will actively introduce Large Language Models (LLM) and artificial intelligence tools to accelerate digital transformation and management upgrades. For our global layout, we will conduct prudent evaluations to respond to supply chain restructuring and shifting geopolitical dynamics.



0.3 Awards and Recognition

0.3.1 Dual Certifications: “1.5°C Temperature Control Target” from Common Wealth Magazine and “1.5°C Mark” from Taoyuan City

ABC Taiwan Electronics has long been dedicated to ESG and sustainable development. Not only has it earned the “1.5°C Temperature Control Target” certification from CommonWealth Magazine for two consecutive years, but it was also awarded the “1.5°C Mark” by the Taoyuan City Government, demonstrating its firm commitment to carbon reduction.

ABC-ATEC's carbon emission hotspot is Category 2 electricity usage, accounting for 69.84% of the group's total carbon emissions. To effectively reduce carbon emissions, ABC-ATEC has implemented energy management measures and actively formulated a carbon reduction strategy centered on renewable energy. By reducing reliance on conventional energy, the Company gradually fulfills its commitment to environmental sustainability while aligning with international standards and the 1.5°C temperature control target of the Paris Agreement, working together with the world to keep global warming within safe limits.



“1.5°C Temperature Control Target” from CommonWealth Magazine

"1.5°C Mark" Certification by Taoyuan City Government

0.3.2 The 12th Dun & Bradstreet (D&B) Taiwan SME Elite Award in 2025

In September 2025, ABC Taiwan Electronics was honored with the "2025 12th Dun & Bradstreet (D&B) Taiwan SME Elite Award." Centered on the theme "AI-Led, Sustainable Upgrade," this award evaluates companies based on three core pillars: "sustainability," "financial risk management," and "growth potential" to select outstanding enterprises demonstrating significant growth. ABC Taiwan Electronics has actively expanded into networking, consumer electronics, and automotive electronics markets, establishing these sectors as new growth drivers. Since 2023, the Company has implemented a series of energy-saving measures, resulting in a cumulative carbon reduction of 897.40 tCO_2e and a renewable energy utilization rate of 34.81%. By deeply integrating ESG concepts into operational decision-making, the Company is dedicated to building a business model that balances operational growth with environmental sustainability.





0.3.3 EcoVadis Committed Badge

On December 2, 2025, the international sustainability rating agency EcoVadis announced that ABC-ATEC was honored with the "Committed Badge," demonstrating the Company's clear commitment and initial achievements in sustainable management.
EcoVadis is a world-leading corporate sustainability assessment platform, with evaluations covering over 180 countries and 220 industries. It conducts comprehensive reviews based on several international standards across four key dimensions: Environment, Labor & Human Rights, Business Ethics, and Sustainable Procurement. For ABC-ATEC, receiving the "Committed Badge" signifies that the enterprise has established a foundational sustainable management system and demonstrates a strategic direction for continuous improvement and the implementation of policies.
EcoVadis Certification Inquiry Link:
https://recognition.ecovadis.com/AWIKvenKFkaxfVk6_ts_4w

0.3.4 ABC-ATEC Earned a B Rating in the CDP Climate Change Assessment

In December 2025, the international sustainability rating agency CDP announced its results, and ABC-ATEC earned a B rating in the "Climate Change" category in its first participation. This achievement recognizes the effectiveness of ABC-ATEC’ s efforts in climate governance, risk management, and carbon reduction actions. ABC-ATEC conducts greenhouse gas (GHG) inventories in accordance with international standards and has strengthened the Board of Directors' oversight of climate issues, combining energy saving, carbon reduction, and operational optimization to reduce environmental impacts. In the future, the Group will continue to refine its climate strategy and deepen its sustainable competitiveness.

0.3.5 Guangzhou Factory Obtained SA8000 Certification

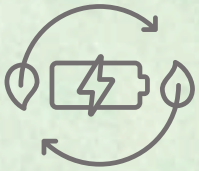
ABC-ATEC’ s Guangzhou Factory has officially obtained the SA8000 Social Accountability Standard certification, demonstrating the Company’ s firm commitment to labor human rights and sustainable management. The certification covers several indicators, such as the prohibition of child labor, forced labor, occupational safety and health, working hours, and salary systems, comprehensively strengthening the protection of employee rights and the quality of the workplace environment. In the future, the Company will continue to refine its management mechanisms, implement international standards, and work with supply chain partners to promote responsible procurement, moving toward becoming an enterprise with greater resilience and sustainable value.





0.4 Highlights of Performance

Environment



ABC-ATEC adopted renewable energy, and in 2025, renewable energy usage accounted for **34.81%** of the Group’s total electricity consumption

Solar panels were installed at the Group’s Taiwan headquarters, Guangzhou Factory, and Malaysia Factory for self-generation and self-consumption, accounting for **9.52%** of the Group's total electricity usage.

ABC-ATEC obtained the **ISO 14064-1** verification statement.

The greenhouse gas inventory management platform has been adopted for four consecutive years to ensure the authenticity of data.

In 2025, the Group saved a total of **1,049,386 kWh** of electricity equivalent to a carbon reduction of **542.88 tCO_2e.**





At the Guangzhou Factory, wastewater was recycled and reused, totaling **7,320 tons.**

Earned dual certifications:

The “1.5°C Temperature Control Target” from CommonWealth Magazine and the “1.5°C Mark” from Taoyuan City.

Earned a B Rating in the CDP Climate Change Assessment

Honored with the EcoVadis Committed Badge



Governance



In the corporate governance evaluation

ABC-ATEC ranked within the 36%–50% range among TPEx listed companies and within the 21%–40% range among listed and TPEx companies with a market capitalization under NT$5 billion.

Honored with the 12th

Dun & Bradstreet (D&B) Taiwan SME Elite Award in 2025





Publication of the 6th Sustainability Report

with reference to the GRI 2021 Standards.

Social



The proportion of female supervisors in the Group reached

47.89%

which is close to half of the total number of managers.



ABC-ATEC’s Guangzhou Factory obtained

SA8000 certification.



01
Co-creating a Sustainable Future

1.0 Management Approach
1.1 Operational Overview and Performance
1.2 Sustainability Governance Structure
1.3 Stakeholders and Material Topics
1.4 Corporate Governance

1.Co-creating a Sustainable Future



1.0 Management Approach

1.0.1 Management Approach

Material Topics-Integrity Management

GRI 205 Anti-Corruption

Policy

The Company, guided by principles of integrity, transparency, and responsibility, establishes policies based on honesty, and implements robust corporate governance and risk management mechanisms to create a sustainable business environment.

Commitment

Sound corporate governance is closely related to operating performance. In 2015, the Board of Directors approved "Business Integrity Code of Conduct" to outline commercial practices that conform with integrity principles. Members of ABC-ATEC Group, including directors, supervisors, employees, agents, and controllers are expected and required to take part in the enforcement of integrity policies

Responsibility

- External responsibilities: Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
- Internal policies: Ethical Behavior Guidelines, Business Integrity Code of Conduct, Insider Trading Prevention Policy, Misconduct Reporting, Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, Policy for Illegal and Unethical Conducts Involving Insiders and Outsiders

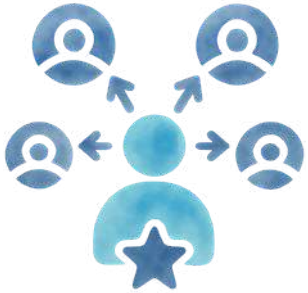
Resources

- Comply with "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" and related laws.
- (Independent) Directors’ participation in corporate governance courses.
- Organize employee training courses to raise employees' regulatory awareness.

Contact Information
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Material Topics Management

Impacts of Material Topics on ESG



Positive Impacts

When all employees uphold integrity and ethical standards, it helps prevent corruption and bribery, while maintaining the Company’s good reputation and earning trust and respect from stakeholders.

Negative Impacts

Any violation of integrity principles may harm stakeholders’ interests, incur penalties, and damage the Company’s reputation and operations.



Action Plans

New employees

Conduct onboarding training on the first day, covering “Integrity Management and Anti-Corruption.” Related questions are included in the pre-employment training assessment.

Existing employees

Conduct annual training on “Integrity Management and Anti-Corruption,” followed by an exam. A passing score is 80. Employees who fail must retake the training and exam until passing.

For directors: Regularly provide continuing education courses related to integrity management.

Tracking Methods



New employees

Attendance records and exam scores are used to verify that personnel have completed the training and passed the assessment.

Existing employees

Utilize an online form system, limited to the training period, with follow-up tracking. Detailed data can be downloaded from the system backend to confirm completion and successful assessment.

Material Topics-Operational Performance

GRI 201 Economic Performance

Policy

The Company has always adopted the business philosophy of " service, innovation, and pursuit of excellence " since it was first incorporated, and managed to create a distinctive set of corporate values that "ABC means satisfaction." Through the implementation of a joint group entrepreneurship, ABC-ATEC aligns the Personal achievement will be realized while company reached its target.

Commitment

Strengthen Marketing Activities, Revitalize and Achieve a Sales Target of 2.2 billion. Adjust regional production layout to meet customers' multi-site production requirements

Responsibility

- External responsibilities: The Company Act, Securities and Exchange Act, Business Entity Accounting Act, Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
- Internal policies: Board of Directors Conference Rules, Shareholder Meeting Conference Rules, Compensation Committee Charter, Director Election Policy, Articles of Incorporation, Audit Committee Charter etc.

Resources

- In Compliance with the Company Act and Relevant Regulations

Contact Information
Mr. Hsu
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Material Topics Management

Impacts of Material Topics on ESG

Positive Impacts

- Through market expansion, technological innovation, automation upgrades, and the introduction of smart manufacturing, enhance operational efficiency and product added value, promote revenue and profit growth, and create long-term economic value for shareholders, investors, and other stakeholders.



Negative Impacts

- Capacity expansion, automation upgrades, and investments in new projects require significant capital, which may increase financing needs and financial costs in the short term, impacting capital utilization efficiency.
- If market demand shifts or investment benefits do not meet expectations, it may affect the stability of the financial structure and future fundraising capabilities, thereby putting pressure on the enterprise’s long-term operational resilience.



Action Plans

- Actively explore new markets and customers to generate revenue.
- Complete the new production capacity deployment as quickly as possible and achieve mass production to create earnings.

Tracking Methods

- Report and review the previous month’s financial results at the Group’s monthly performance review meetings.
- Report quarterly to the Board of Directors.



Material Topics-Information Security and Customer Privacy*

GRI Standards-Specific Topics of the Company*



Policy

The information system of our company and branch must be (1)secure (2)sustainable and firm, and prevent any potential information security incidents, ABC-ATEC Electronics Group with reference to 《Information Management and Control Guidance for Listed and OTC Companies》, related laws, and information security requirements, to formulate information security policy, to ensure organization information assets, data, systems, equipment, and network security can be protected properly.



Commitment

Based on regulations and information security requirements, we establish information security management systems, and provide protective policy, to ensure the confidentiality, integrity, and availability of the Group's information. We establish group staffs to have the concept of everyone information security, to provide secure information environment and information security management regulations. We ensure the group to have solid operation and sustainable development.



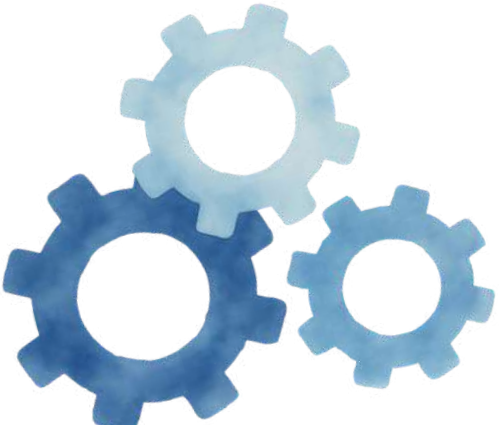
Responsibility

- External responsibilities: Cyber Security Management Act, Information Management and Control Guidance for Listed and OTC Companies
- Internal policies: Group Mobile Device Security Management Rules, Personal Data Protection of Group Information Security, Group Machine Equipment Remote Control Management Rule, Group Information and Communication Security Manual



Resources

- In compliance with the “Cyber Security Management Act” and other relevant regulations
- Conduct employee training programs to enhance staff awareness of information security.



Contact Information
Information Technology Dept. Mr. Fan
TEL：(03)4788-188 ext.1600

Material Topics Management

Impacts of Material Topics on ESG

Positive Impacts

- Properly protect the Group’ s information assets to enhance customer trust.
- Continuously improve information security measures to prevent incidents caused by unintentional mistakes or actions of personnel, thereby enhancing the safety of information services.



Negative Impacts

- With the widespread adoption of AI functions, the number of fraud and phishing emails targeting the Group’ s email servers has increased significantly, posing a considerable impacts on the Group’ s information security.
- To strengthen cybersecurity protection, the Group has increased investment in antivirus software and email filtering hardware, which has led to higher internal monitoring and management costs; in addition, more manpower has been allocated to backup measures to prevent potential losses from ransomware attacks.



Action Plans

Carry out phishing email social engineering drills for all employees; provide additional awareness training courses for those with lower levels of cybersecurity awareness.

Tracking Methods

The Information Security Committee convenes regular annual meetings to review various information security management matters and assess the implementation of information security policies.



1.0.2 Performance

Integrity Management

Target
Comply with "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"; continually improve corporate governance evaluation results, corporate governance evaluation ranking: medium to high.

Performance
In the Corporate Governance Evaluation, the Company ranked in the 36%–50% range among TPEx-listed companies, and in the 21%–40% range among listed and TPEx companies with a market capitalization under NT$5 billion.

Target
Training rate of integrity education training: 95% of employees.

Performance
education training: 99.89%

Target
Signing of the “Employee Integrity Pledge” : 95%

Performance
signing rate: 100%

Target
Compliance with the anti-corruption management system model, with no corruption incidents occurred.

Performance
No occurrence of corruption incidents.



Information Security and Customer Privacy

Target

Conduct five training sessions, targeting 95% employee participation and 90% pass rate in online assessments.

Performance

Conducted a total of 15 training sessions, with an achievement rate of 92.26%.

Target

Upgrade 85% of network-connected information equipment to the latest versions supported by the original manufacturer.

Performance

100% completed

Target

Complete two rounds of account inventory and managerial review to ensure account security.

Performance

Conducted account inventory once in the first half and once in the second half of the year.

Operational Performance

Target

Strengthen Marketing Activities, Revitalize and Achieve a Sales Target of 2.2 billion.

Performance

The revenue in 2025 was 2.068 billion.



1.1 Operational Overview and Performance

1.1.1 Corporate Overview

I. Basic Information

ABC Taiwan Electronics Corp. (stock code: 3236) was founded on May 25, 1979, and is headquartered in Yangmei District, Taoyuan City, Taiwan, with Taiwan manufacturing facilities including Yangmei Factory 1 and Yangmei Factory 2. In addition, the Company has overseas manufacturing operations in Shanghai, Guangzhou, and Malaysia, with the addition of Shanghai Qianchi in 2025. The organization is collectively known as ABC-ATEC Electronics Group. Initially, the Company's products were used in radio, audio, and small motors, before offering applications in televisions and computers. Today, ABC-ATEC focuses on the research, development, and production of inductors and LTCC for a multitude of applications from IT, communication, consumer electronics, industrial control, medical equipment to auto electronics. In the future, the Company will continue exploring base materials and applications, and develop automated production procedures that further improve the quality of inductors and heat sinks in terms of performance, reliability, features, size, energy efficiency, and environment-friendliness, and thereby making sustainability a competitive advantage for the organization.



Shanghai Factory
ABC Electronics (Shanghai) Corp., Shanghai Qianchi Electronics Trading Company Ltd.
Address: No. 8130 Jinda Road, Fengxian, Shanghai, China



Yangmei Factory 1
Address: No. 422, Section 1, Yanghu Road, Yangmei District, Taoyuan City



Headquartered-ABC Taiwan Electronics Corp: ABC Taiwan Electronics Corp.
Taiwan Parent Company: ABC Taiwan Electronics Corp.
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Guangzhou ABC Electronics Corp.
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AOBA TECHNOLOGY(M) SDN.BHD
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II. Operating Locations

ABC-ATEC is headquartered in Taiwan and has factories established in Taiwan, Guangzhou, and Malaysia, along with an R&D center and reliability test center. The Company not only introduces the latest automated equipment, but also develops its own equipment and makes ongoing improvements to raise performance. In 2025, the Company established Shanghai Qianchi Electronics Trading Company Ltd., which is primarily responsible for sales operations. Today, ABC-ATEC is an IATF 16949-certified producer of automotive electronics.



1.1.2 Participation in External Associations

ABC-ATEC continues to participate in relevant public associations and organizations to exchange industry knowledge, information, and practical experience with peers and professionals, with the aim of improving the industry's standards in response to the changing international situation. In 2025, the Company joined 6 public associations and organizations, as follows:

Associations and Organizations in which ABC-ATEC Participates

Public Associations and Organizations	Membership Status
Taiwan Eastbound Alliance	Regular Member
Association of Small and Medium Enterprises	Regular Member
Asia-Pacific Martech Digital Transformation Alliance Association	Regular Member
Taoyuan City Industrial Association	Regular Member
Taiwan Climate Alliance	Regular Member
Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)	Regular Member

1.1.3 Operational Performance

2025 Strategic Objectives of ABC-ATEC is “Strengthen Marketing Activities, Revitalize and Achieve a Sales Target of 2.2 billion. Adjust regional production layout to meet customers' multi-site production requirements," comprising a total of 11 basic strategies to vigorously launch solid operations:

2025 Business Guidelines

Objectives	Implementation Strategies
Strengthen strategic cooperation and gain insights into AI applications to expand market layout; expand order intake for LTCC production lines to drive revenue growth.	Please refer to Section 2.2.4 Product and Development Trends
Optimize AAE's rapid response capabilities to enhance customer experience and module design support technologies.	Serving as the frontline contact window in North America, the AAE Department focuses on clients with advanced technologies such as AI, high-performance computing, and autonomous driving. Through real-time technical alignment and requirement feedback, it advances the design-in process for multiple key projects.
Continuously improve product structures, perfect automated process upgrades, enhance AI+AOI effectiveness, and develop smart monitoring production.	The AOI capacity coverage rate at the Guangzhou Factory increased from 62% to 68%.
Rapidly promote MIM projects to expand economies of scale, achieving workforce stability and profitability realization.	The goal is to safely, smoothly, and efficiently transfer the production, technology, and orders of designated product lines from the Guangzhou Factory to the Malaysia Factory within the established timeline, ensuring smooth order fulfillment. The production line is expected to officially commence order-based production in 2026.

Objectives	Implementation Strategies
Strengthen PQE process analysis and verification to reduce recurring quality issues, while enhancing SQE material source management.	Propose preventive mechanisms and verification methods for process risks, and verify implementation effectiveness to reduce the frequency of quality anomalies. According to 2025 full-year statistics, defects caused by machine setup have gradually decreased, and most remaining defects can be attributed to inadequate machine setup capabilities and suboptimal machine calibration.
Integrate Group functions, strengthen incentive effectiveness, cultivate cross-disciplinary talent, and certify the SA8000 system to enhance social responsibility.	Please refer to Section 0.3.5 Guangzhou Factory Obtained SA8000 Certification
Establish a professional electromechanical technical maintenance team, promote enterprise growth, perfect the talent pipeline, and facilitate long-term development.	Plan to recruit a new professional electromechanical technical maintenance team in 2026.Managerial functional training: Establish managerial training rules for the Taiwan Factory, with a total of 41 participants taking part in the educational training. English training: Establish an English training mechanism, with a total of 139 participants taking part in the educational training.
Increase the proportion of renewable energy and promote innovative power-saving solutions.	Please refer to Section 3.2.1 Environmental Management System
Streamline administrative workflows, establish a digitalized form system, and introduce generative AI application tools into partial	Please refer to Section 2.4 ABC-ATEC Innovation
Strengthen the information security architecture, promote information security among all employees, monitor and prevent risks, enhance	Please refer to Section 1.4.5 Information Security and Customer Privacy
Optimize workflows to reduce operating costs, enhance resource efficiency and strictly control expenses, and strengthen the	Please refer to Section 2.4 ABC-ATEC Innovation

ABC-ATEC has a paid-in capital of NT$1.05 billion. In 2025, the Group's consolidated net revenue was NT$2,067,602 thousand, representing a growth of 10.91% compared to 2024. In 2025, the subsidy income received by ABC-ATEC from the government amounted to NT$1,367 thousand, with earnings per share (EPS) of NT$0.32. Detailed information on the company's business performance and financial results can be found in the annual report available on the company's official website (P.1~2):https://www.atec-group.com/tw/extrabold-52-53-page708

2023 to 2025 Comparative Financial Performance

Unit: NT$ Thousand

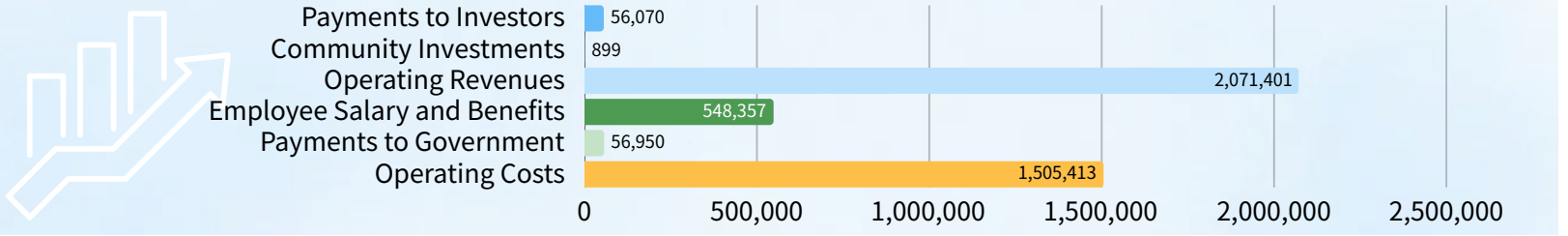
Item	2023	2024	2025
Operating Revenues (Net Income)	1,992,295	1,864,179	2,067,602
Gross Profit	449,631	409,912	523,096
Operating Profit and Loss	35,343	-20,572	95,067
Non-operating Income and Expenses	18,111	37,208	-15,521
Net Profit before Tax	53,454	16,636	79,546
Earnings per Share	0.36	0.04	0.32



Direct Economic Value Generated and Distributed

Unit: NT$ Thousand

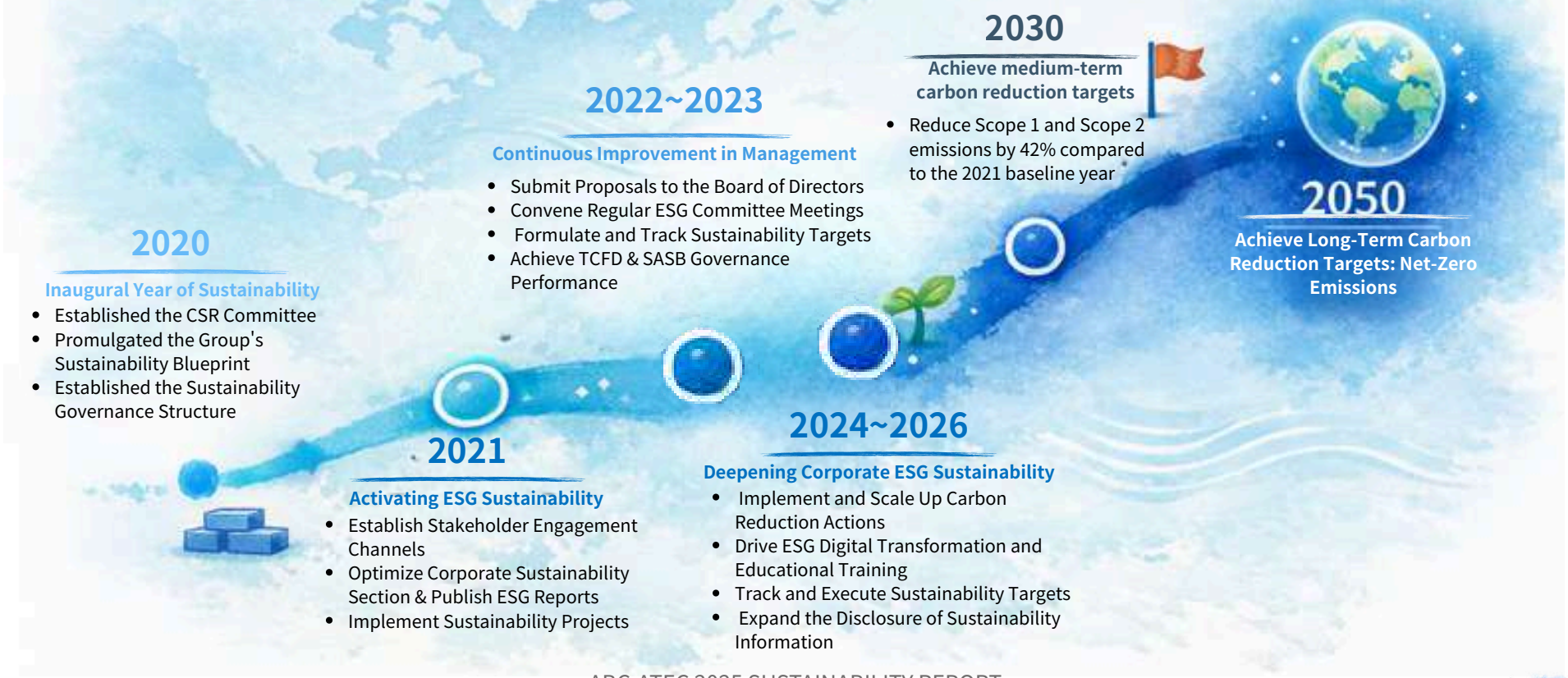
Economic Performance	Items	Definition	2023	2024	2025
Direct Economic Values Produced	Operating Revenues	Sales Revenues (Operating Revenue + Non-operating Revenue)	2,029,435	1,920,508	2,071,401
Economic Values Distributed	Operating Costs	Cost of Sale	1,260,634	1,222,338	1,292,838
		Operating Expenses	197,083	223,372	212,575
	Employee Salary and Benefits	Employee Salary and Benefits	488,518	430,838	458,357
	Payments to Investors	Cash dividends for the previous year paid in the current year	22,301	23,100	36,750
		Interest Expense	19,029	19,121	19,320
	Payments to Government	Taxation	26,815	20,393	54,550
		Fine	102	107	240
	Community Investments	Donations and Sponsorships	1,914	807	899
Residual Economic Value			13,039	-19,568	32,622



1.2 Sustainability Governance Structure

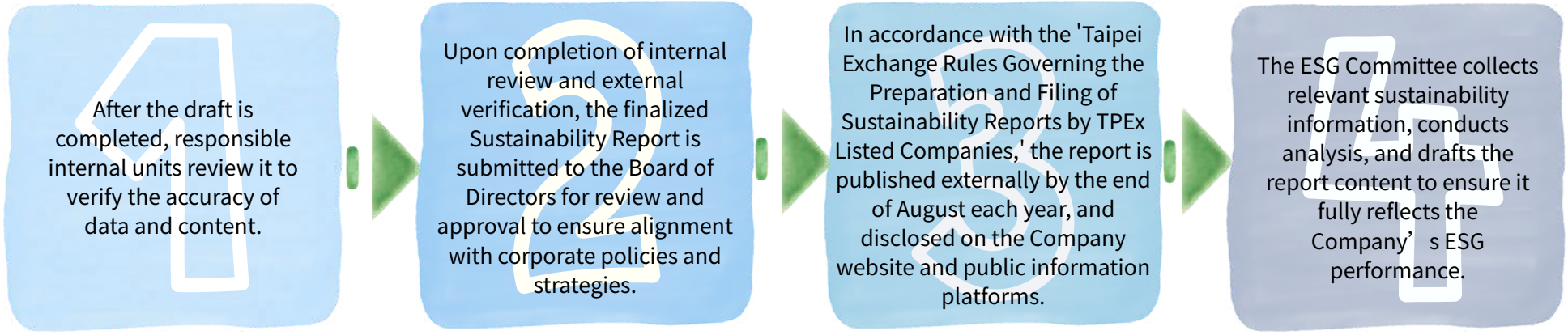
1.2.1 Sustainability Development Strategy

ABC-ATEC has established a Sustainability Development Policy grounded in the spirit of collective entrepreneurship. Through strengthening corporate governance, balancing the interests of stakeholders, promoting environmental protection and energy conservation, and contributing to society, the company encourages full employee participation to uphold integrity in business operations. By fostering innovative growth, deepening green thinking, cultivating a culture of quality and safety, respecting human rights, supporting career development, and giving back to society, ABC-ATEC is committed to achieving sustainable development.



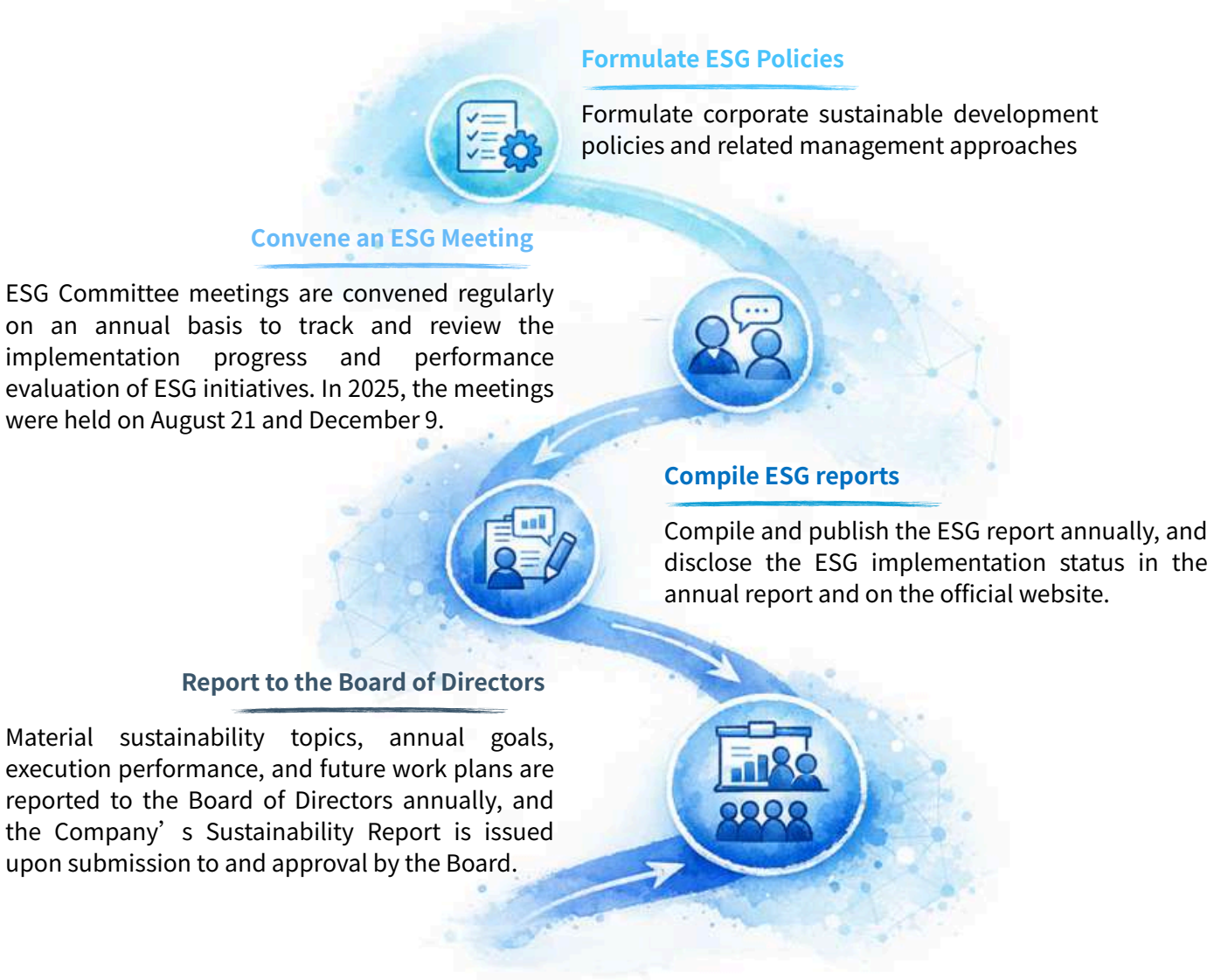
1.2.2 ESG Committee

To implement corporate social responsibility, ABC-ATEC established the 'Corporate Social Responsibility (CSR) Management Committee' in 2020. Subsequently, in line with the Financial Supervisory Commission's 'Corporate Governance 3.0 - Sustainable Development Roadmap,' the 'Corporate Social Responsibility (CSR) Report' was renamed as the 'Sustainability Report' (or 'ESG Report') in 2021. Therefore, the Company's 'CSR Management Committee' was also renamed as the 'ESG Committee' on September 30, 2022. The Chairman of the Board serves as the Chairperson of the Committee, with members of the management team acting as Vice Chairpersons, and the Chairman's Office serving as the Executive Secretary. Six major working groups were established under the committee. Each group consists of department heads serving as promoting members and their assigned representatives acting as executive members, who are responsible for the planning, data collection, goal setting, and deliberation of various ESG issues.
The Company's annual sustainability results are reported to the Board of Directors at the beginning of each year to strengthen the Board's participation and oversight in ESG implementation. The 2025 sustainability results were reported to the Board on January 22, 2026.
The process for compiling and issuing the Sustainability Report is carried out in accordance with the Group’ s internal procedure 'Sustainable Information Operations Management'

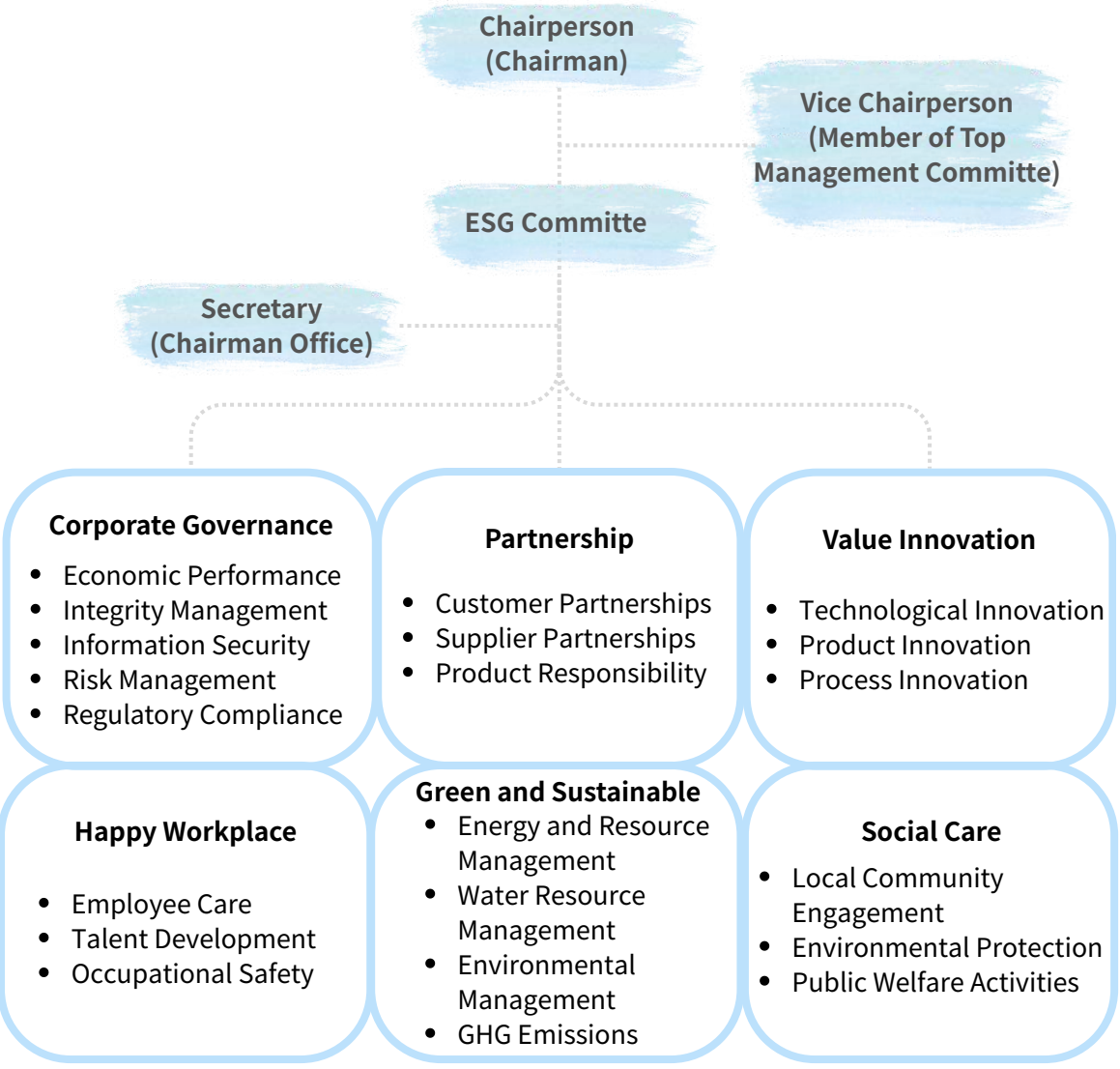


To ensure the credibility of the information disclosed in the Sustainability Report and that relevant procedures comply with the 'Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies' and other applicable requirements, the Company established an internal control system for 'Management of Sustainability Information' in 2024 to enhance the reliability of sustainability disclosures.

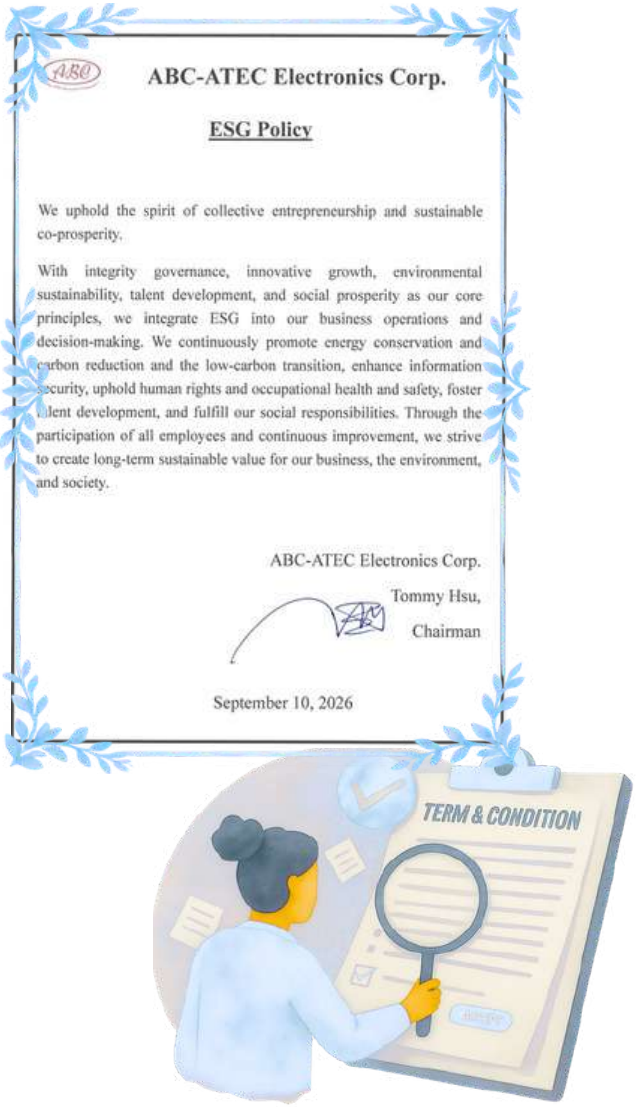
I. ESG Committee Operation Process



II. Organizational Structure of the ESG Committee



III. ABC-ATEC Corporate Social Responsibility Policy



ABC-ATEC Electronics Corp.

ESG Policy

We uphold the spirit of collective entrepreneurship and sustainable co-prosperity.

With integrity governance, innovative growth, environmental sustainability, talent development, and social prosperity as our core principles, we integrate ESG into our business operations and decision-making. We continuously promote energy conservation and carbon reduction and the low-carbon transition, enhance information security, uphold human rights and occupational health and safety, foster talent development, and fulfill our social responsibilities. Through the participation of all employees and continuous improvement, we strive to create long-term sustainable value for our business, the environment, and society.

ABC-ATEC Electronics Corp.

Tommy Hsu,
Chairman

September 10, 2026

1.3 Stakeholders and Material Topics

1.3.1 Process to Determine Material Topics

ABC-ATEC creates CSR questionnaires based on GRI standards after taking into account global trends, industry characteristics, and the topics of concern gathered through stakeholder communication. The Company conducts a stakeholder survey every three years, with the most recent survey conducted in 2023. Stakeholder feedback is collected through an online questionnaire system. Surveys were distributed to stakeholders through the online questionnaire system, ABC-ATEC identifies actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships. The identified impacts are assessed and prioritized based on their significance to determine the Group’ s material topics.

I. Identification of Stakeholders

ABC-ATEC considered the company's industry nature and operation model, and the ESG Committee made reference to the five principles of Stakeholder Engagement Standard, AA1000 SES 2015: Dependency, Responsibility, Tension, Influence, and Diverse Perspectives to determine the groups or organizations that ABC-ATEC have influenced on or which have influence on ABC-ATEC, and formulate the "Regulations Governing the Identification of stakeholders and Material Topics Assessment for Sustainable Operations Management" to plan and promote various sustainable development policies and systems, and ensure the implementation of the corporate social responsibility policy. We have identified 6 stakeholders directly related to ABC-ATEC, including employees, suppliers, shareholders/investment institutions, customers, government agencies, and academic institutions.

II. Identification of Material Topics

ABC-ATEC referred to the GRI Standards and benchmarked against the material topics prioritized by peer companies. Considering international trends, industry characteristics, and issues raised through stakeholder engagement channels, the ESG Committee consolidated and identified 15 material topics as the scope for the materiality assessment survey.

III. Assessing Stakeholder Interest and Impacts

Based on the identified topics, the Company designed stakeholder questionnaires to assess stakeholder interest and the potential impacts of each topic. The survey was distributed through both online and paper formats to relevant stakeholders. In total, 66 stakeholder questionnaires and 15 impacts assessment questionnaires were collected.

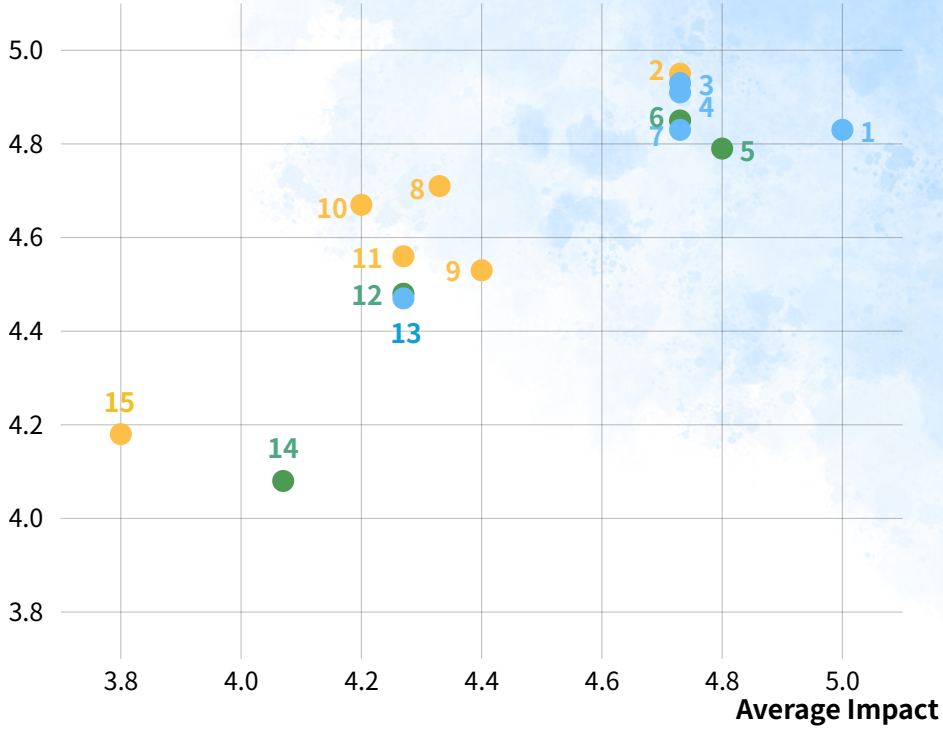
IV. Determination of Material Topics

To comprehensively evaluate the materiality of sustainability topics, ABC-ATEC quantified both stakeholder interest and impact through the surveys, and ranked each topic according to its significance. The ESG Committee reviewed and discussed the results, ultimately identifying six priority material topics for disclosure. Corresponding management dimensions and targets were established to ensure effective implementation and continuous improvement of sustainability strategies. Upon review, no major changes were observed in the material topics compared to 2024, indicating that the Group’ s sustainability direction remains stable and aligned with its long-term strategy.

V. Materiality Assessment Matrix

In order to establish knowledge on stakeholders' concerned topics, the ESG Committee conducted a materiality analysis that cross-examined the "level of stakeholders' concern," as gathered through questionnaires, against "the degree of impacts on the environment, social, and governance" that each topic has on the Company's operations. Topics that fall within the range of (3.8, 4.18) - (5, 4.83) were shortlisted as material topics. Following internal meetings and resolutions, six material topics were selected, along with the necessary disclosure of "Ethical Corporate Management," totaling seven material topics. In addition to material topics, management goals continue to be set for key environmental management topics. Each topic was prioritized in terms of materiality, with short-, medium-, and long-term goals determined for regular follow-up in team meetings. During these meetings, team members review the accomplishment of short-term goals and implementation plans, and subsequently report the results of the materiality analysis to the Board of Directors.

Average Stakeholder Interest



Major Topics

1. Information Security and Customer Privacy
2. Employment
3. Operational Performance
4. Supply Chain Management
5. Climate Change
6. Energy Conservation and Carbon Reduction
7. Customer Relationship
8. Benefits& Compensation
9. Human Rights, Equality and Diversity
10. Occupational Safety and Health
11. Talent Training and Development
12. Waste Management
13. Anticompetitive Practices
14. Raw Materials Used
15. Social Care

VI. Periodic Review

After confirming material topics, ABC-ATEC establishes appropriate short-term and medium-to-long-term sustainability targets for each topic. Progress toward these targets is monitored and reviewed through biannual ESG Committee meetings, where management processes and action plans are evaluated and adjusted as necessary.

1.3.2 Material Topics management

I. ABC's Sustainability Performance and Short/ Medium /Long Term Goals- Governance

Material Topics-Integrity Management

GRI 205 Anti-Corruption

Corresponding SDGs

16.5 Substantially reduce corruption and bribery in all its forms

SASB Metrics Code

RT-EE-510a.1
RT-EE-510a.2
RT-EE-510a.3



GRI Standards

205-2 Communication and Training about Anticorruption Policies and Procedures

Short-term Goals (1-2 Years)

- Comply with "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"; continually improve corporate governance evaluation results by targeting areas with poor scores. Improve evaluation results, corporate governance evaluation ranking: medium to high
- Group-wide signing of the "Employee Integrity Pledge": 95% of employees
- Group-wide participation rate in integrity management education and training: 95%
- Group-wide compliance with the anti-corruption management system model, with no corruption incidents.

Mid- and Long-term Goals

- Establish a culture of integrity by enhancing employees' ethical awareness through regular training, incentive programs, and transparent operations. Strive to become a model of corporate integrity, upholding the principles of honest management and continuously strengthening corporate governance.



Material Topics- Operational Performance

GRI 201 Economic Performance

Corresponding SDGs

8.2 Achieve high relevels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors

SASB Metrics Code

RT-EE-250a.1
RT-EE-250a.2
RT-EE-000.A

GRI Standards

201-1 Direct Economic Value Generated and Distributed

Short-term Goals (1-2 Years)

Strengthen Marketing Activities, Revitalize and Achieve a Sales Target of 2.2 billion.

Mid- and Long-term Goals

Enhance product promotion initiatives to achieve target revenue, ensuring sustainable profitability and growth. Integrate and optimize production layouts to provide flexible solutions that meet customers' multi-site production needs.



Material Topics- Supply Chain Management

GRI 308 Supplier Environmental Assessment
GRI 414 Supplier Social Assessment

Corresponding SDGs

17.14 Enhance policy coherence for sustainable development.

SASB Metrics Code

RT-EE-440a.1

GRI Standards

308-1 Screened Using Environmental Criteria
414-1 New Suppliers that Were Screened Using Social Criteria

Short-term Goals (1-2 Years)

- Group-wide anti-corruption promotion: 90%
- Group-wide actual compliance rate of environmental/social assessment of new suppliers: 100%
- Group-wide compliance rate for existing supplier audits: over 95%
- Group-wide new supplier's conflict-free mineral declaration: 100%

Mid- and Long-term Goals

- Ensure that all materials, labor, and services provided by business partners meet the company’ s quality requirements. Collaborate with suppliers that value corporate social responsibility and consider environmental protection, human rights, labor practices, and ethical conduct, fostering a relationship of mutual prosperity while ensuring the value chain is free from conflict minerals.



Material Topics- Information Security and Customer Privacy

Specific Topics of the Company

Corresponding SDGs

9.c Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in the least developed countries by 2020.

SASB Metrics Code

NA

GRI Standards

NA



Short-term Goals (1-2 Years)

- Conduct five training sessions, targeting 95% employee participation and 90% pass rate in online assessments.
- Upgrade 85% of network-connected information equipment to the latest versions supported by the original manufacturer.
- Complete two rounds of account inventory and managerial review to ensure account security.

Mid- and Long-term Goals

- Implement Information Security Management System (ISMS): Conduct an evaluation on adopting ISO 27001 Information Security certification, targeted for completion by 2027.
- Enhance Data Encryption: Achieve 85% implementation of SSL communication protocols on servers by 2026.
- Establish Backup and Recovery Mechanisms: Complete offsite recovery drills for 90% of servers by the first half of 2026, ensuring a Recovery Time Objective (RTO) within two days.
- Strengthen Supplier Management: Begin conducting annual audits of information service providers starting in 2026.

Material Topics- Energy Conservation and Carbon Reduction, Climate Change

GRI 302 Energy

Corresponding SDGs

7.1 By 2030, ensure universal access to affordable, reliable and modern energy services.

SASB Metrics Code

RT-EE-130a.1

GRI Standards

302-1 Energy Consumption within the Organization
302-3 Energy Intensity

Short-term Goals (1-2 Years)

- Compared to the baseline year of 2021, greenhouse gas emissions in Scope 1 and Scope 2 decreased by 16.8% compared to the baseline year.
- Group-wide renewable energy utilization rate reached more than 20%.

Mid- and Long-term Goals

- The recent goal is to keep temperature rise within 1.5°C, and we commit to reduce Scope 1 and Scope 2 emissions by 42% by 2030 compared to the baseline year of 2021, and to achieve net-zero emissions by 2050.

Non-Material Topics- Waste

Corresponding SDGs

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.

SASB Metrics Code

RT-EE-150a.1

GRI Standards

NA

Short-term Goals (1-2 Years)

- The Group's per capita daily general waste generation is less than 1.5 kg.

Mid- and Long-term Goals

- Continue to increase the waste recycling and reuse rate, ensure that all waste generated from the Group’ s operations is properly managed, strengthen resource reuse, and reduce environmental impacts.



Non-Material Topics- Water

Corresponding SDGs

6.4 the water use efficiency of all industries, ensure a sustainable supply and recycling of freshwater to address water shortages, and significantly reduce the number of people facing water shortages.

SASB Metrics Code

NA

GRI Standards

NA

Short-term Goals (1-2 Years)

- The Group's per capita daily water consumption is less than 150 liters.

Mid- and Long-term Goals

- Reduce water waste across the Group, increase the water recycling and reuse rate, and ensure that all wastewater generated from the Group’s operations is properly treated.



Material Topics- Employment

Corresponding SDGs

10.2 social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other statuses. Reduce inequality within and among countries.
10.3 Inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.

SASB Metrics Code

RT-EE-000.B

GRI Standards

401-1 New Employee Hires and Employee Turnover
401-2 Benefits Provided to Full-time Employees (Exclude Temporary or Part-time Employees)
401-3 Parental Leave

Short-term Goals (1-2 Years)

- Group-wide average monthly turnover rate: 10% for direct staff, 8% for indirect staff (regular severance, retirement, and involuntary severance are excluded)

Mid- and Long-term Goals

- Maintain stable employee retention, retain suitable talent, and provide comprehensive benefits and a friendly work environment to create a happy workplace.

1.3.3 Stakeholder Communication

Stakeholder	Impacts Topic	Communication frequency and channels	Communication performance
Employees	• Labor-management Relations • Employee Benefits and Rights • Education and Training and Promotion • Occupational Safety and Health • Employee Communication • Company’ s Sustainable Management and Vision • Internal Control System Execution • Confidentiality Obligations • Salary and Benefits • Career Development	• Employee Welfare Committee • Occupational Safety and Health Committee • Labor Pension Supervisory Committee • Labor-Management Meeting • Employee Health Examination • Education and Training • Contracted Medical Health Service • Self-Management Activities and Proposal System • Communication Meetings with all Employees and Talks with Employees • Work Rotation	• Employee Welfare Committee: 4 regular meetings; 1 special meeting • Occupational Safety and Health Committee: 4 • Labor Pension Supervisory Committee: 4 • Labor-Management Meeting : 4 • Employee Health Examination: 1 • Carry out education and training according to plan • Contracted Medical Health Service: 43 • Self-Management Activities and Proposal System: 1
Supplier 	• Supplier Management • Financial Health • Ethical Management • Risk Management • Environmental Protection and Reduction of Waste • Green Products • Conflict Minerals • Supplier Environment and Management of Hazardous Substances	• Filling-in of Supplier Information • Procurement Contracts • Commodity Quality Review Meeting • Supplier Visit Meeting • Supplier Audit • Supplier Assessment • Promotion of Green Procurement	• Filling-in of Supplier Information : 2 suppliers • Procurement Contracts: 2 suppliers • Commodity Quality Review Meeting: 1 • Supplier Visit Meeting:1 • Supplier Audit:9 • Supplier Assessment:12 • Promotion of Green Procurement: 39

Stakeholder	Impacts Topic	Communication frequency and channels	Communication performance
Shareholder / Investment Agencies 	• Operational Performance • Ethical Corporate Management • Sustainable Management • Transparent Information Disclosure	• Convening of Annual General Shareholders' Meetings (annually) • Corporate Governance Evaluation (annually) • Update on MOPs and the Company's official website (irregularly) • Respond to shareholders' questions by phone or letter (irregularly)	• Held one Shareholders' Meeting • Completed the Corporate Governance Evaluation once • Reported the company's operational performance to shareholders and investors through the corporate website and the Market Observation Post System (MOPS) • Respond to shareholder inquiries by phone and mail (on an irregular basis).
Government Agencies	• Information Transparency • Economic Performance • Corporate Governance • Legal Compliance • Labor-management Relations • Environmentally Friendly • Occupational Safety and Health • Climate Change	• Official Correspondence (as required by law) • Promotion of Laws and Regulations (handled according to the regulations) • Symposiums or Seminars (handled according to the regulations) • Official correspondence and important information (handled according to the regulations) • Promotion of Laws and Regulations (handled according to the regulations) • Symposiums or Seminars (handled according to the regulations)	• Official correspondence and material information (Handled according to regulations) • Regulatory awareness sessions (Handled according to regulations) • Symposiums or seminars (Handled according to regulations) • Policy briefing meetings by competent authorities (Irregularly) • Telephone consultations (Irregularly) • Official documents or written correspondence (Irregularly)

Stakeholder	Impacts Topic	Communication frequency and channels	Communication performance
Customers	• Providing Products and Services According to Market Trends and Customer Needs • Management of Environmentally-friendly and Non-Hazardous Substance Products • Professional Technical Support and Services • Customer Services and Supplier Management • Business Integrity and Ethics • Risk Management • Confidentiality Agreement • Product Quality • Service Quality	• Business Meetings • Research and Sales Meetings • Regular Business Visits • Customer Satisfaction Survey • Customer Complaint Management System • Response Management of Customers Carrying Out an Audit at the Factory • Talks and Meetings with Senior Managers/Business Personnel • Website Product Introduction and Services • Product Presentation	• Business meetings: Held every Monday, 52 times in total • Research and sales meetings: Once a month • Business visits: Conducted as needed • Customer satisfaction surveys: Once a year • Customer complaint management system: Executed in accordance with management regulations • Customer on-site audit response management: Conducted based on customer requirements • Interviews and meetings with senior managers/business personnel: Conducted during weekly meetings, research and sales meetings, and group marketing meetings • Website product introduction and services: New products and newsletters are updated on the official website • Product presentations: Proposed at appropriate times during customer visits

1.4 Corporate Governance

1.4.1 Corporate Governance structure

The Company's highest authority is the shareholders' meeting. The shareholders elect directors to form the Board of Directors. The Board of Directors is the Company's highest governing body and is responsible for the Company's overall business decisions. Functional committees, including the Compensation and Audit Committees, oversee the Company's operations, director remuneration, financial reports, and ESG performance targets.
Please refer to the official website for the company's governance structure: https://www.atec-group.com/tw/about-73-page89



List of Senior Executives

Title	Name
Chairman	Tommy Hsu
Vice Chairman	Francis Fan
Vice President	Jack Chen
Assistant Vice President	Simon Cheng
Assistant Vice President	Cedric Hsu
Assistant Vice President	Yoke Fan
Assistant Vice President	Lucas Lo

I. Board of Directors

The Board of Directors serves as a balance and supervisory body between the company's shareholders and management. It exercises the rights and obligations entrusted by shareholders, formulates operational policies based on the interests of stakeholders, appoints and oversees the company's management team, and makes resolutions on sustainability strategies while tracking their implementation.
The term of office for directors is three years, and re-election is permitted. Nomination and selection criteria are based on candidates' independence, professional background, and relevance to the company's operational development, while also considering board diversity.
The current Board of Directors consists of 11 members, including four independent directors, with a male-to-female ratio of 9:2. ABC-ATEC convenes at least one board meeting per quarter, holding a total of five meetings in 2025, with an average attendance rate of 98.18%.
For detailed information on board members, please refer to the company's website and annual report (p.10)
https://www.atec-group.com/tw/extrabold-56-274-page602、https://www.atec-group.com/tw/extrabold-52-53-page708

II. Board Nomination and Selection Policy

The composition of the Company's Board of Directors is determined based on the scale of business development, the shareholding structure of major shareholders, and practical operational needs, with an appropriate number of 7 to 11 directors. Board diversity is emphasized in its composition. In principle, directors who also serve as company executives should not exceed one-third of all board seats. The Company has established an appropriate diversity policy in line with its operational model and development needs, covering (but not limited to) the following two key dimensions:

Basic conditions and value: gender, age, nationality, and cultural background. The proportion of female directors is recommended to reach at least one-third of the total board seats.

Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc.

Board members shall possess professional backgrounds (such as law, accounting, industry, finance, marketing, or technology), relevant expertise, and industry experience.



The election of directors of the Company is conducted in accordance with the cumulative voting system and the open ballot method. Each share held by a shareholder represents voting rights equivalent to the total number of directors to be elected. Shareholders may concentrate all their voting rights on one candidate or distribute them among several candidates. The elections for independent directors and non-independent directors shall be held separately, with ballots counted and candidates elected separately. Based on the election results, directors and independent directors are respectively elected according to the highest number of voting rights received.
For details regarding board diversity, please refer to the Annual Report (p.12): https://www.atec-group.com/tw/extrabold-52-53-page708
For the nomination and selection of directors, please refer to the Corporate Governance Best Practice Principles (p.5): https://www.atec-group.com/tw/extrabold-56-277-page609
For the rules for election of directors, please refer to the Company's official website: https://www.atec-group.com/tw/extrabold-56-277-page609

III. Board Performance Evaluation Mechanism

The Company conducts annual performance evaluations of the Board of Directors, functional committees (including the Audit Committee and Compensation Committee), and individual board members in accordance with the Regulations for Board Performance Self-Evaluation. The evaluation results serve as a reference for enhancing the effectiveness of the Board’ s operations.
ABC-ATEC's internal evaluation results for the year were rated as satisfactory, indicating that the Board of Directors and all functional committees operate effectively and in compliance with corporate governance requirements. The Company will continue to strengthen the Board’ s functions based on the evaluation outcomes to further improve corporate governance performance.
In accordance with Article 9 of the Regulations for Board Performance Self-Evaluation, the results of the Board performance evaluation shall serve as a reference for the selection or nomination of directors, and the results of individual director evaluations shall serve as a reference for determining individual remuneration.

IV. Board of Directors’ Remuneration Determination Process

The remuneration of the Company’ s directors is determined based on the following principles:
(I)The performance evaluation and remuneration of directors, supervisors, and managerial officers are determined with reference to the typical levels within the industry, taking into consideration individual performance, the Company’ s operational results, and the reasonableness of their correlation with potential future risks.
(II)The remuneration system shall not encourage directors or managerial officers to engage in activities exceeding the Company’ s acceptable risk appetite in pursuit of higher compensation.
(III)The proportion of bonuses linked to short-term performance and the timing of payment of variable remuneration for directors and senior executives shall be determined based on the characteristics of the industry and the nature of the Company’ s business operations.
For detailed information, please refer to the following documents available on the Company’ s official website Remuneration Committee Charter (p.1), Articles of Incorporation (p.3): https://www.atec-group.com/tw/extrabold-56-277-page609

V. Board Training and Development

In 2025, all members of the Board of Directors completed at least 6 hours of training in accordance with the 'Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies,' with a total of 72 training hours completed by the Board as a whole. To strengthen corporate governance and sustainability capabilities, the Company arranged the following training programs in 2025 based on prevailing sustainability trends and the soft skills needed by directors: 'Corporate Mergers and Acquisitions Strategy and Planning' and 'How AI Assists Corporate Decision-Making and Anti-Corruption Prevention,' further enhancing directors' overall competence and decision-making capabilities.
For details on directors' continuing education, please refer to the Annual Report (p.54): https://www.atecgroup. com/tw/extrabold-52-53-page708

VI. Reporting of Material Topics to the Board of Directors

To establish a sound governance framework, strengthen the supervisory function, and enhance management effectiveness, ABC-ATEC has formulated the "Rules of Procedure for Board of Directors Meetings." The Board convenes at least once per quarter, and in 2025, a total of 5 board meetings were held. The types of resolutions passed during these meetings are summarized as follows.



Approved Resolutions on Material Topics

Types of Agenda Items	Number of Resolutions
Matters Related to the Shareholders' Meeting	1
Business and Operational Decisions	7
Financial Reports	4
Organizational and Personnel Changes	4
Board Meeting Matters	14

VII. Conflict of Interest

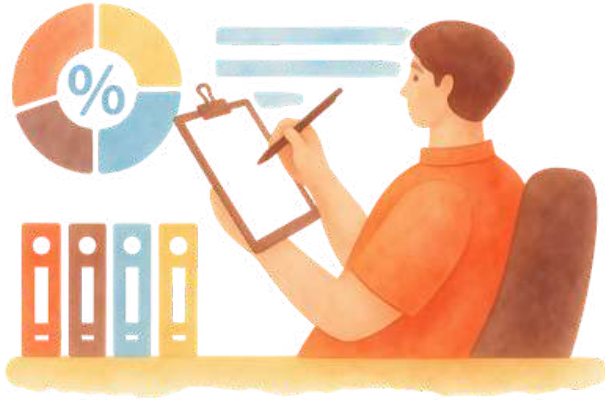
According to ABC-ATEC's Rules of Procedure for Board of Directors Meetings and the organizational charters of functional committees such as the Audit Committee, clear provisions are established to ensure the avoidance of conflicts of interest. When a director, their spouse, a relative within the second degree of kinship, or any company in which the director holds a controlling or subordinate relationship has an interest in a proposal, the director shall explain the nature of such interest at the relevant board meeting. If the proposal may be detrimental to the interests of the Company, the director shall not participate in the discussion or voting and shall recuse themselves from the meeting. Furthermore, the director may not act as a proxy for other directors to exercise their voting rights. The names of the relevant directors, key details, and recusal circumstances are recorded in the meeting minutes.
For detailed information regarding ABC-ATEC's conflict of interest avoidance practices, please refer to the 2025 Annual Report (p.23): https://www.atec-group.com/tw/extrabold-52-53-page708

VIII. Well-Established Functional Committees

To effectively enhance the performance of the Board of Directors, ABC-ATEC has established two functional committees under the Board — the Audit Committee and the Compensation Committee. The Audit Committee consists of four members, while the Compensation Committee is composed of five members, including one external expert. Through a clear division of professional responsibilities and the independent, objective stance of committee members, these committees assist the Board in decision-making and strengthen ABC-ATEC’ s corporate governance performance.
For more information regarding the overall operation of the Group’ s functional committees, please refer to the Company’ s official website: https://www.atec-group.com/tw/committee
Or the Annual Report(P.25、P.33): https://www.atec-group.com/tw/extrabold-52-53-page708

1.4.2 Internal Audit

In accordance with the determining criteria for the effectiveness of the internal control system prescribed in the “Regulations Governing the Establishment of Internal Control Systems by Public Companies” , the Company evaluated the effectiveness of the design and execution for its internal control system. The determining criteria of the internal control system prescribed in the “Regulations” are based on the process of management control, dividing the internal control system into five composite factors: 1. Control of the environment, 2. Risk evaluation, 3. Control of operations, 4. Information and communication, and 5. Supervision. Based on the inspection results in the preceding paragraph, the Company ' s internal control system, including understanding the achievement of the objectives of effectiveness and efficiency of its operations, reliability, timeliness and transparency of its reporting and compliance with the applicable laws and regulations, was effective in design and execution, and can be reasonably assured of the achievement of the aforementioned objectives.
For more information on the internal control of ABC-ATEC, please refer to the 2024 Shareholders' Meeting Annual Report(p.54): https://www.atec-group.com/tw/extrabold-52-53-page708



1.4.3 Code of Conduct

I. Integrity Management

The Company has formulated its integrity management policy in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" promulgated by the Financial Supervisory Commission (FSC). In line with these principles, the Company identifies potential adverse impacts on various stakeholders arising from its business relationships, and establishes corresponding preventive measures and remedial mechanisms for specific risks. The Company also monitors the follow-up of incident handling and continuously enhances its responsible business conduct to ensure full compliance with integrity management standards and to achieve the objectives set forth in its Code of Ethical Conduct.

Integrity Management Training Status

Unit: People

Factory	Taiwan				
Employee Type	Governing Unit	Senior Managers	Mid-level Managers	General Staff	Subtotal
Number of people	7	5	41	143	196
No. of People Trained	7	5	41	142	195
% of People Trained	100%	100%	100%	99.30%	99.50%
Factory	**Shanghai**				
Employee Type	**Governing Unit**	**Senior Managers**	**Mid-level Managers**	**General Staff**	**Subtotal**
Number of people	0	0	7	12	19
No. of People Trained	0	0	7	12	19
% of People Trained	NA	NA	100%	100%	100%

Integrity Management Training Status

Unit: People

Factory	Guangzhou				
Employee Type	Governing Unit	Senior Managers	Mid-level Managers	General Staff	Subtotal
Number of people	0	2	42	335	379
No. of People Trained	0	2	42	335	379
% of People Trained	NA	100%	100%	100%	100%
Factory	**Malaysia**				
Employee Type	**Governing Unit**	**Senior Managers**	**Mid-level Managers**	**General Staff**	**Subtotal**
Number of people	0	1	44	234	279
No. of People Trained	0	1	44	234	279
% of People Trained	NA	100%	100%	100%	100%

Note:

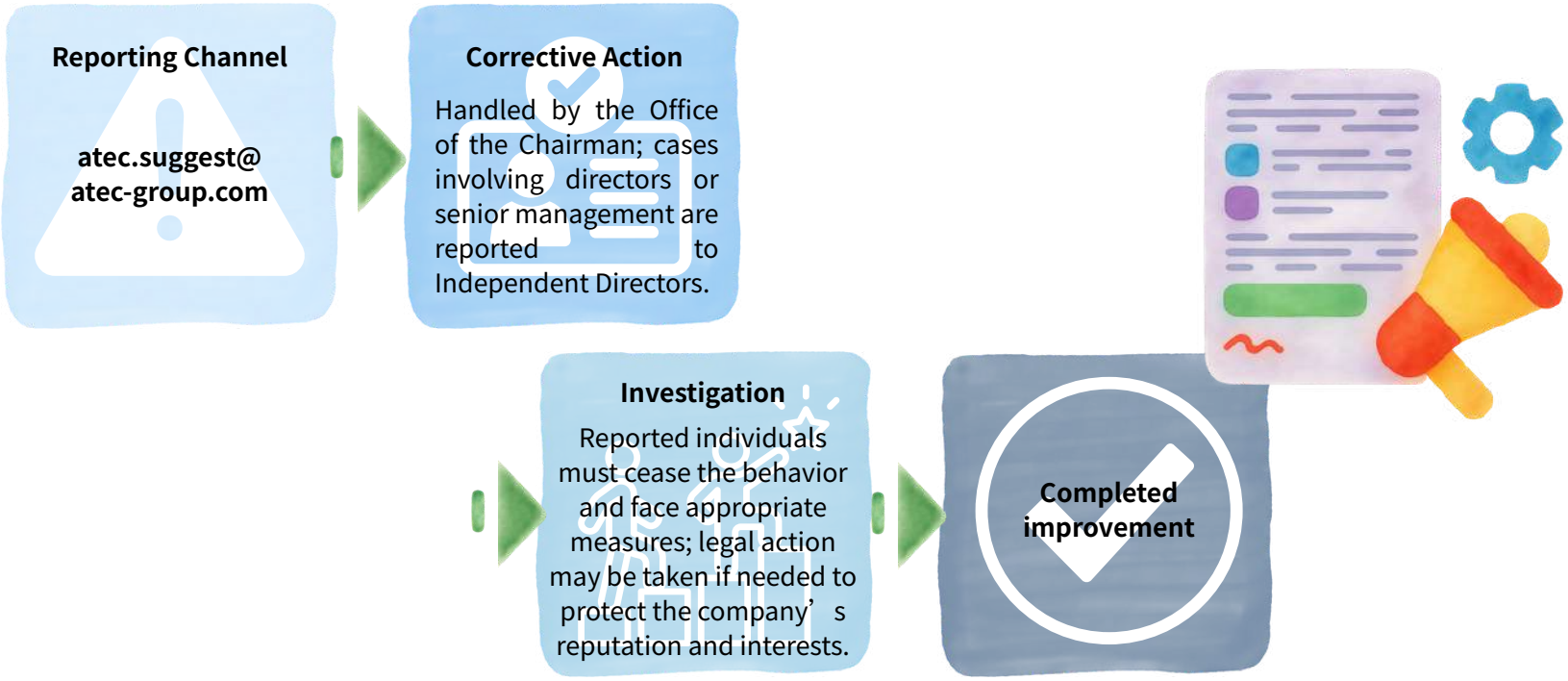
1. The governance unit refers to the company’ s non-executive directors.
2. Middle management refers to managerial employees below the senior management level.
3. If no information is available, it is represented as 'N/A'.



To implement integrity management and professional ethics, the Company has designed diverse anti-corruption awareness and educational measures for different target groups:

1. New employees: Receive anti-corruption training upon onboarding.
2. Existing employees: Attend annual integrity management courses and must pass the assessment.

New supply chain partners: Sign the "Supplier Anti-Corruption Commitment."



Furthermore, ABC-ATEC has established whistleblowing and grievance channels at various operating sites for employees, suppliers, and stakeholders to report any illegal or improper conduct, thereby strengthening the integrity management system and reducing potential risks.

ABC-ATEC provides whistleblowing channels at all sites, allowing employees, suppliers, and stakeholders to report violations via atec.suggest@atec-group.com, managed by the Office of the Chairman. Cases involving directors or senior management are escalated to Independent Directors. Confirmed violations result in cessation of conduct, disciplinary action, and, if needed, legal claims to protect company interests.

II. Legal Compliance

As a Company that started business in Taiwan, we are very passionate about the country and we know how important it is for companies to co-exist with the land to reach sustainable management and development, we therefore take environmentally friendly manufacturing processes seriously. The Company has obtained certifications relating to environmental protection, including ISO 14001 and IECQ QC080000, that prohibit the use of hazardous substances. Products are developed in accordance with EU RoHS, REACH, WEEE, EuP Directives, halogen-free and lead-free requirements, as well as international laws. The Company did not violate any environmental law in 2025 for which it was penalized.

As a corporate citizen in the electronics industry, we support and respect internationally recognized human rights policies, including principles disclosed in international human rights treaties such as: "UN Guiding Principles on Business and Human Rights," the "UN Global Compact," "Responsible Business Alliance (RBA)" and "UN International Labor Organization (ILO)." The Group has established a human rights policy applicable to the Company, its subsidiaries, and each of its operating locations, and complies with the labor and gender equality laws and regulations in its local place of business operations. We have established human rights protection and labor policies and implemented related measures to prevent any violations and infringements of human rights.

The Company's determination of material violations is based on the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Companies." In 2025, the Company had no material violations as defined by law. However, there was one administrative fine of NT$240,000 due to the supplementary payment of income tax interest and late payment fees for stamp duty at the Guangzhou Factory. The related fees have been fully paid and corrective measures completed.



1.4.4 Risk Management

ABC-ATEC adheres to the business philosophy of "To create and develop a premium inductive components and mechanical parts industry through practical operation, creative innovation and continuous development." and manages its businesses based on principles of materiality. The Company regularly identifies and monitors risks that are relevant to its operations, which in turn allows timely response to crises and the possibility of minimizing threats or even turning them into opportunities. A total of 8 risks were identified in 2025; risk factors, threats, and response strategies are explained below:

Risk Management

Risk Category	Risk Factors	Threats	Response Strategies
Strategic	Industry Transformation	Taiwanese businesses currently account for a relatively low percentage of the global market. There are more than 100 manufacturers of inductors and coils in Taiwan, and most of which specialize in the production of coils.	In response to the development trends of inductors, we have actively developed lower-profile, low magnetic loss, high-frequency, and high-current inductor products to provide customers with high-performance and lead-free products and gain a competitive advantage.
	Future Market Trends	Economic growth may be constrained by uncertainties regarding U.S. tariff measures and the effectiveness of stimulus policies, impacting the recovery momentum of end-user consumption. In addition, regional conflicts remain unresolved, and recent U.S.-Iran disputes have further intensified the uncertainty of the global economic outlook.	Continuously strengthen new product R&D capabilities and the development of diversified markets, committing to high-end product development, enhancing customization capabilities, and reinforcing product market responsiveness. Through product portfolio optimization, we expand sales channels for high-margin products, supplement previously missing product lines, and increase revenue from new product lines.

Risk Category	Risk Factors	Threats	Response Strategies
Financial	Exchange Rate	The Company is prone to the impacts of changes in USD, EUR, and RMB exchange rates. The purpose of the Company's exchange risk management practices is to avoid risks, and not to profit from risks.	Foreign currency sales proceeds received from overseas are first placed in foreign currency deposit accounts, and later converted into NT Dollars at an appropriate time to mitigate exchange rate risks.
			The Company pays constant attention to financial news and exchange rate changes, and maintains active relationships with banks. The Company also evaluates and purchases currency forwards as a means to hedge exchange rate risks.
Business	Business Integrity	The Company's operations are prone to worker and morality risks and incidents that may harm its goals, personnel, assets, the environment, and reputation.	The Company's "Business Integrity Code of Conduct" has outlined preventive measures for business activities that are prone to higher risk of dishonesty. Topics that are of concern to internal and stakeholders are subjected to risk assessment at the end of each year to ensure that the system remains effective.,
	Environment, Safety, and Health	Sudden or unexpected occurrence of public health incident, accident, or natural disaster may threaten continuity of the business and cause financial burden or give rise to other risks.	The Company has developed an emergency response plan and a business continuity plan. Regular drills have been organized to ensure the safety of equipment operations, enhance employees' response to a crisis, shorten the time of business disruption, and minimize impacts.

Risk Category	Risk Factors	Threats	Response Strategies
Business	Information Security	Potential cyberattack risks may impact operations, including data loss and information theft, which could result in significant losses.	Establish a management framework for the Information Security Office and Committee, integrating internal and external audits with policies and regulations, to promote protection technologies, training, and equipment control, thereby strengthening information security resilience and data protection mechanisms.
Environment	Climate Change	Risk of natural disaster continues to rise due to climate change.	Implement ISO 14064-1 greenhouse gas inventory and TCFD management by integrating the four core disclosure elements — Governance, Strategy, Risk Management, and Metrics & Targets — into business operations, serving as a foundation for developing effective emission reduction and improvement plans in the future.



1.4.5 Information Security and Customer Privacy

I. Information Security Management

To establish a robust information security management system and ensure the confidentiality, integrity, and availability of the Group's information assets, ABC-ATEC formally established an Information Security Office in 2022. This initiative also aligns with the Financial Supervisory Commission (FSC)'s policy to strengthen information and communication security management for listed companies. In compliance with the Taiwan Stock Exchange (TWSE)'s requirements, ABC-ATEC has allocated adequate human resources and equipment to plan, monitor, and implement information security management operations, continuously enhancing the Company's cyber resilience.

(I) Information and Communication Security Risk Management Framework

A cross-functional risk assessment team has been established, with members comprising the IT Department (including system management, network management, and information security personnel), business departments, management, and external resources. For each system, the respective system head performs an information security risk assessment and convenes information security risk assessment meetings.

(II) Information Security Management Policy

The Company's information security policy was approved by the Board of Directors, ensuring that the Group's information systems remain secure and resilient, and that potential cybersecurity incidents are effectively prevented. The policy upholds the confidentiality, integrity, and availability of information assets, while promoting proper cybersecurity awareness among employees to safeguard the Group's sustainable operations. The Company will continue to strengthen relevant policies and measures in accordance with this policy.



ABC-ATEC Electronics Group

Information Security Policy

The information system of our company and branch must be (1) secure (2) sustainable and firm, and avoid any possible information security events. To establish secure and trustworthy information technology environment, ABC-ATEC Electronics Group has developed on 《Information Management and Control Guidance for Listed and OTC Companies》, related laws, and information security requirements, to formulate information security policy, to ensure organization information assets, data, systems, equipment, and network security can be protected properly.

We are base on laws and information security requirements, to establish information security management systems, and provide protective policy, to ensure confidentiality, integrity, availability of the group. We establish group staffs to have the concept of everyone information security, to provide secure information environment and information security management regulations. We ensure the group to have solid operation and sustainable development.

ABC-ATEC Electronics Group
Chairman Tommy Hsu

2026/09/29

(III) Specific Management Programs

1. Information Security Awareness Promotion

To enhance employees' awareness and understanding of cybersecurity, the Company launched an information security awareness campaign starting from its Taiwan site. Each employee attended a 1.5 hour training session, with a total of 866 participants completing the course and test, of which 799 passed, achieving a 92.26% pass rate and a total of 1,299 training hours.

Information Security Education and Training Results

Region	Number of Sessions	Number of Participants	Number of Participants Passed	Training Hours
Taiwan	5	197	189	284
Shanghai	2	29	26	44
Guangzhou	5	317	297	476
Malaysian	3	323	287	485
Total	15	866	799	1,287

2. Offsite Backup

The Company performs daily tape and offsite data backups and is gradually establishing a more comprehensive offsite (e.g., cloud-based) backup system to ensure the secure preservation of critical information. To maintain the security of information systems, equipment, networks, and data, the Company conducts annual systematic disaster recovery drills. In 2025, disaster recovery drills were conducted on a total of 40 servers.

3. Phishing and Social Engineering Emails

A total of two simulation exercises were conducted in 2025, including the following scenarios:

- May 29: "Important Tax Notice: Your tax refund eligibility has been updated."
- November 24: "General Cash Distribution of NT$10,000."

A total of 8 employees clicked on phishing emails. These employees were required to retake the information security awareness training and pass the related test. The exercises effectively enhanced cybersecurity awareness and strengthened vigilance against online security risks.

4. Information Security Awareness Campaigns in 2025

- 3/7: "Frequent ransomware attacks: Enterprises and individuals should strengthen cybersecurity; MOHW releases investigation results on the Changhua Christian Hospital incident, identifying the 'Crazy Hunter' ransomware attack."
- 5/9: "Change your passwords immediately! Severe hacker attack results in the leak of 184 million Apple and Google accounts."
- 6/30: "Impersonators committing fraud to obtain personal data; SEF urges all sectors to remain vigilant."
- 7/29: "2025 Social Engineering Trends: Significant increase in vishing and AI-impersonation attacks."
- 8/28: "Is your computer slowing down? Hackers stealing bandwidth via fake YouTube download websites."
- 10/2: "The President announces amendments to the Cyber Security Management Act."



5. Resources Invested in Information and Communication Security Management

ABC-ATEC has established an Information Security Committee to confirm the committee's organizational structure, approve information security policies, and review the Group's overall cybersecurity plan. Moving forward, the Committee will convene at least once annually to ensure effective management implementation. In 2025, a total of four meetings were held: March 24, June 23, September 23, and December 3.

II. Customer Privacy Management

To ensure the security and proper management of customer data, ABC-ATEC has established a set of data protection principles. First, customers are clearly informed about the collection, use, and protection of their personal data to ensure transparency. Data collection follows the principle of minimization—limited only to what is necessary—and is aligned with specific purposes. De-identification measures are also implemented to reduce privacy risks.

In terms of usage, the company strictly limits the scope of application of customer data, ensuring it is used only for its original intended purposes and preventing misuse. For sensitive data, encryption measures are applied during transmission, such as through email, to ensure information security is not compromised.

Internally, access control is rigorously enforced—only authorized employees may access sensitive information. Department supervisors periodically review folder access permissions to ensure they remain appropriate. Through these measures, the company actively safeguards the security of customer data and ensures that personal information protection meets the highest standards.

III. Personal Data Protection

(I) Personal Data Protection Policy

The "Personal Data Protection Management Regulations of Group Information Security" was issued on April 1, 2025.

(II) Implementation Status

1. Computer hostnames are de-identified and IP addresses are dynamically assigned, preventing any direct querying of personal data.
2. AD (Active Directory) accounts are de-identified to mitigate the risk of personal data being accessed through queries.
3. Sales personnel use encrypted USB flash drives for storing personal data, ensuring it is kept within encrypted partitions.
4. Hard drives on personal computers are encrypted (e.g., BitLocker).
5. Cloud storage utilizes multi-factor authentication (MFA), and the storage of sensitive personal data on cloud platforms is avoided.
6. Files containing sensitive personal data are encrypted using compression software (e.g., 7-Zip).

02 Innovation and Research & Development

2.0 Management Approach
2.1 Commitment to Quality and Reliability
2.2 Customer Relationship Management
2.3 Supply Chain Management
2.4 ABC-ATEC Innovation



2. Innovation and Research & Development

2.0 Management Approach

2.0.1 Management Approach

GRI Standards-
308 Supplier Environmental Assessment
414 Supplier Social Assessment

Material Topics- Supply Chain Management

Policy

We insist on the spirit of service, innovation and seeking for excellent. Based on the commitment "I am doing the excellent all the time" and participation of everybody. We provide our customers products with best quality, quick delivery and best price.

Commitment

- Service: ABC means satisfaction.
- R&D: To be our customers R&D partner and the consultant of inductors & mechanical parts technology.
- Innovation: Tracing the market demand and technology trend, to create everlasting innovation and development.
- Excellence: To create and develop a premium inductive components.

Responsibility

- External responsibilities: Comply with EU REACH, RoHS, WEEE, EuP Directives, halogen-free and lead-free requirements, and other international laws.
- Internal policies: Suppliers selected according to environmental and social standards and regular annual supplier audits.

Resources

- Supplier Audit

Contact Information
Planning Department, Ms. Li
TEL：(03)4788-188 ext. 1700

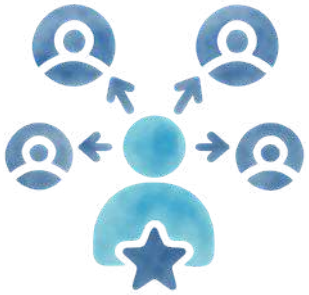


Material Topics Management

Impacts of Material Topics on ESG

Positive Impacts

Strengthen the company’ s sustainability resilience, implement supplier ESG management, align with customers’ sustainable design requirements, and accelerate opportunities to secure customer orders.



Negative Impacts

- As customers increasingly raise environmental and social responsibility requirements for suppliers—such as sustainable materials, recyclable materials, and human rights due diligence—direct costs have increased, the availability of eligible suppliers has become limited, and supplier bargaining power has been impacted, creating a risk of rising raw material costs.
- Over-reliance on a single supplier or region may lead to supply chain disruptions caused by political instability, natural disasters, or pandemics.



Action Plans

- Require suppliers to sign the Social and Environmental Responsibility Commitment and the Conflict-Free Minerals Declaration.
- Increase the proportion of local supply chain procurement.

Tracking Methods

- In accordance with the company’ s Supplier and Contractor Evaluation Procedures, new suppliers must pass evaluations and sign relevant commitments.
- Conduct monthly supplier management KPI performance reviews and improvement discussions.



2.0.2 Results

Supply Chain Management

Target

Anti-corruption awareness for new suppliers: 90%

Performance

Anti-corruption awareness for new suppliers: 93.12%

Target

Compliance rate of environmental/social assessment of new suppliers: 100%

Performance

Compliance rate of environmental/social assessment of new suppliers: 100%

Target

Existing supplier audit program completion rate: 95%

Performance

Existing supplier audit program completion rate: 100%

Target

New Supplier Conflict-Free Minerals Declaration: 100%

Performance

Signing Rate of Conflict-Free Minerals Declaration by New Suppliers: 100%

2.1 Commitment to Quality and Reliability

ABC-ATEC's commitment to improving product quality has been awarded ISO 9002 certification in 1996, the 10th National Award of Outstanding SMEs in 2001, ISO9001 certification in 2002, TS16949 certification in 2006, and IECQ QC 080000 certification in 2007. In 2017, the entirety of ABC-ATEC Group passed certification for IATF16949. In addition, the Guangzhou Factory also obtained ISO 9002 certification in 1997 and TS16949 certification in 1997. All certifications are renewed before their expiry dates to ensure product quality. Furthermore, to further enhance product quality, the High-Temperature Exposure Test of ABC-ATEC's Reliability Laboratory at its Taiwan Headquarters obtained ISO/IEC 17025 testing laboratory accreditation in 2024, ensuring product quality and reliability and identifying potential quality issues. Our company promises and upholds the quality policy "I'm doing the excellent all the time.". As an IATF 16949 certified automotive components supplier, we have installed AECQ200 reliability testing equipment at each of our factories to ensure product quality and reliability and to identify potential quality problems. Please refer to Appendix 6.4 Certificates for the certificates obtained by ABC-ATEC.



2.2 Customer Relationship Management

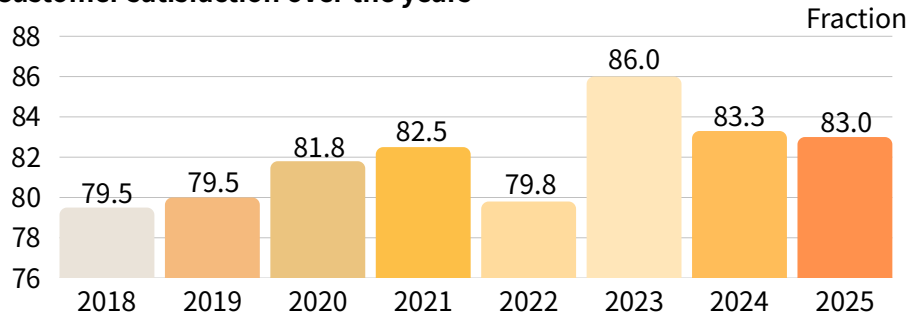
2.2.1 Customer Satisfaction

ABC-ATEC implements a "Customer Satisfaction Survey" every year to understand customers' opinions on the Group’ s quality, delivery, engineering/R&D capabilities, and services, and to improve the Group's service quality. In 2025, a total of 40 customers responded to the satisfaction survey questionnaire. The survey content includes customer satisfaction with the Company's quality, delivery, engineering/R&D capabilities, and services.

Among the evaluated categories, “service” received the highest satisfaction rating from customers in this year’ s survey. The company’ s enthusiasm for service and communication skills were particularly recognized. Based on the survey results, the company plans to develop operational optimization strategies—ensuring stringent quality control and comprehensive testing for existing products to guarantee product quality, while continuing to develop new products that meet customer expectations.

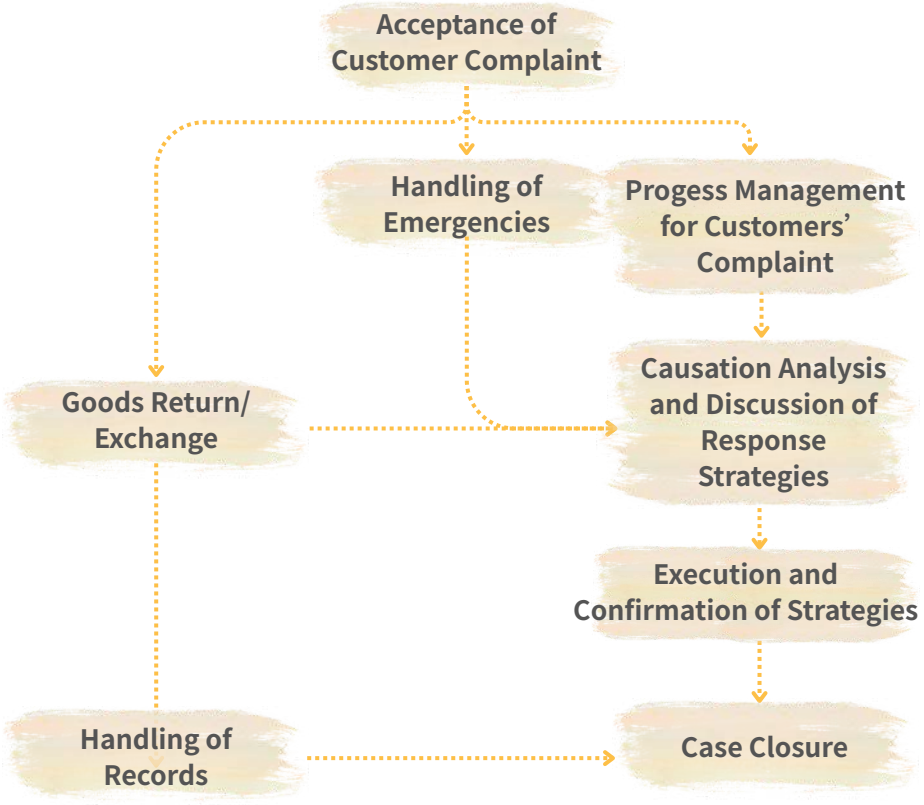
ABC-ATEC use the sales funnel to target the various needs of customers, manage and respond to service in a timely manner, and ensure that the company's product quality, delivery, and service meet customer needs and requirements.

Customer satisfaction over the years

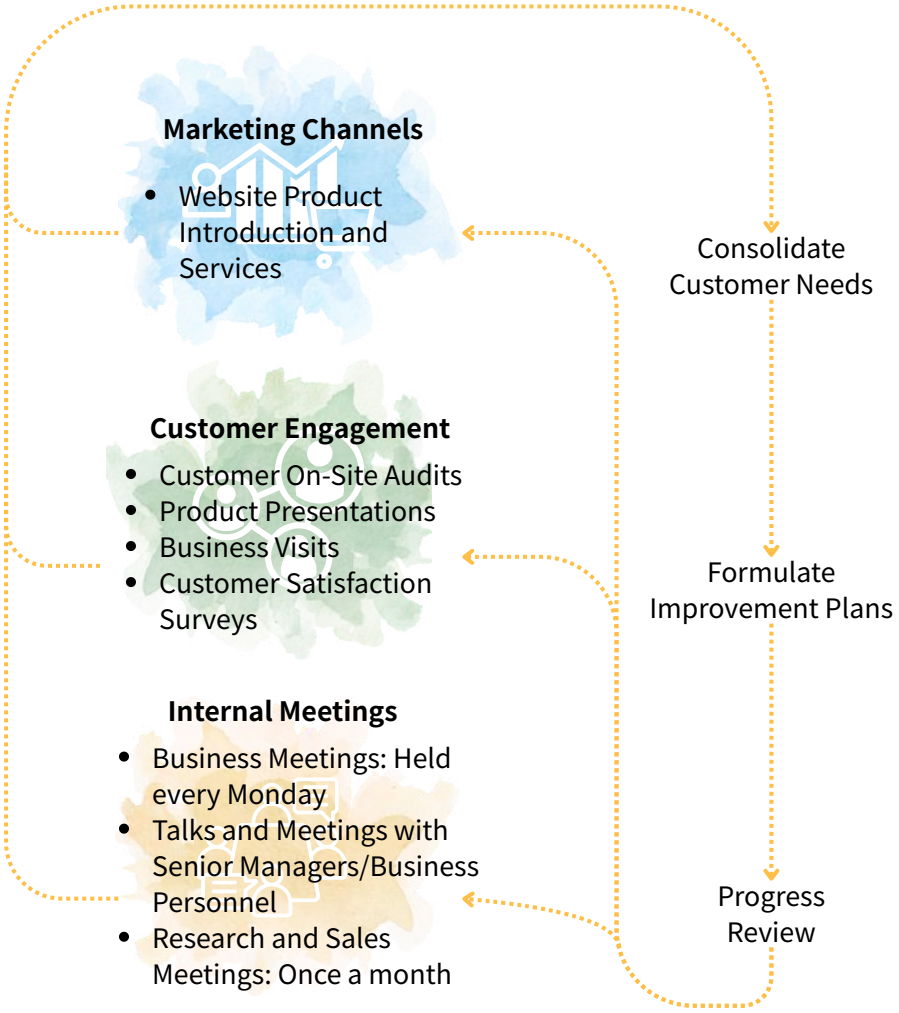


2.2.2Customer Complaint Handling Mechanism

ABC-ATEC does not manufacture products directly for end consumers; all products sold are labeled in accordance with EU REACH, RoHS, WEEE, EuP Directives, halogen-free requirements, international laws, and requirements of downstream customers. The Company complies with confidentiality agreements and the Personal Data Protection Act with respect to customers' privacy, and has a customer service unit in place along with complaint channels.



2.2.3 Market Communication



2.2.4 Development Trends

I. AI Product Applications

In the field of server power supplies, the inductors developed by the Company effectively reduce energy loss and shrink system volume, assisting customers in reducing equipment costs and space requirements. At the same time, the Company has launched several high-frequency, low-loss inductor products and continues to expand its product portfolios, with more than 60 new product models added throughout the year to meet the demand for high-efficiency power supply in AI servers.

In terms of memory applications, the Company has developed miniaturized molding inductors that comply with JEDEC standards, featuring low loss and high stability. By providing differentiated products tailored to various application scenarios, such as personal computers and servers, the Company enhances overall computing performance and energy efficiency.

To address the trend of high power consumption in AI GPUs, the Company has launched several high-current, miniaturized molded inductor products. These are applied in accelerator cards and motherboard power modules, featuring excellent heat dissipation and electromagnetic interference (EMI) suppression to ensure stable system operation.

In the field of consumer electronics, as AI applications are gradually integrated into daily life, the Company provides low-power, small-sized inductor products. These are widely used in smart devices and wearable equipment, assisting in the realization of a more intelligent and personalized user experience.

II. Application Market Expansion

In response to the high-power requirements driven by AI and high-performance computing (HPC), the Company has adopted an integrated molded shield structure design to enhance product stability and reliability under high-current conditions, while meeting the requirements for miniaturization and high-density designs.

In the automotive electronics market, the Company has optimized materials and manufacturing processes to enhance the high-voltage resistance and insulation performance of its inductors, thereby meeting the high-efficiency and high-reliability requirements of electric vehicles (EVs) and automotive electronics.

In addition, in response to the demands of high-frequency communications and radio frequency (RF) applications, the Company continues to invest in materials research and development to reduce losses in inductor components, improve energy conversion efficiency, and effectively manage thermal performance. These efforts enable the Company to develop products that achieve both energy efficiency and high performance.

2.3 Supply Chain Management

2.3.1 Supply Chain Structure

ABC-ATEC's Main Business Scope:

- Manufactures, processes, and sells various noise filters, converters, chip coils, transformers, and their magnet cores, and various ferrite cores.
- Stamping, manufacturing, processing and trading of various metal parts.
- Manufacture, processing, and sales of tooling molds and production equipment for various products.
- Design, manufacturing, and sales of LTCC products.
- Import/export trading business.



I. Inductor Components

The most upstream products in the electronics industry are the raw materials needed to manufacture inductors, such as ferrite cores, enameled wires, silver paste, and plastic stands. The inductors are in the upper to middle stream of the industry, including wire-wound inductors, multilayer inductors, ferrite beads, and thin-film inductors. The middle to downstream are modular electronic products, such as AC/DC switching converters, motherboards for computers, EMI filtering modules, RF communication modules, etc. Finally, downstream products in the electronics industry includes all end-use electronic products (electronic products for general consumers to use directly), such as mobile phones, computers, servers, printers, TVs, audio speakers, any wearable electronic products, etc.

Inductor Components

Upstream	Upper to Midstream	Midstream to Downstream	Downstream
Raw Materials	**Inductors**	**Modular Electronics**	**Consumer Electronics**
Ferrite cores (including manganese zinc, nickelzinc, ceramic cores, alloy powder cores, etc.)	Wire-wound inductors	Switching AC/DC convertors	Mobile phones, tablets, computers, servers and other consumer electronics
Enameled wire (general coating, TIW, FIW, etc.)	Multilayer inductors	Computer motherboards	Printers, scanners, modems, switches, wireless routers and other peripheral products
Plastic holders (LCP, PP, PE, Bakelite, etc.)	Ferrite bead	EMI filter module	TVs, stereos, refrigerators and other home appliances
Silver paste	Thin film inductors	RF communication Module (e.g. Wi-Fi module)	Any wearable electronic products



II. LTCC

LTCC Products	
Upstream	Ceramic Powder, Silver Paste
Upper to Midstream	LTCC Filter
Downstream	Router, Modem



LTCC New Products

(I) Bluetooth New Products

Bluetooth has become one of the indispensable technologies in daily life, with a wide range of applications including audio transmission for headphones and speakers, connections for peripheral devices like keyboards and mice, as well as the Internet of Things (IoT), sensors, automotive technology, and even medical and sports-related equipment.
In response to the diverse application requirements of Bluetooth technology, ABC-ATEC has developed filter components in various sizes and offers product options characterized by low power consumption, high performance, and a low profile, assisting customers in creating lighter, more energy-efficient, and stable Bluetooth devices.

(III) UWB New Products

Ultra-Wideband (UWB) is a short-range, low-power wireless technology characterized by high-precision positioning and high security, making it more suitable than Wi-Fi or Bluetooth for applications such as item finding, vehicle keyless entry, and smart sensing.
Currently, some flagship smartphones and smartwatches have adopted UWB technology. In the automotive sector, some car manufacturers use UWB for smart car keys to enhance vehicle security and convenience; some smart cockpits even utilize UWB to detect the presence of children inside the vehicle to prevent accidents.
To meet relevant application needs, the Company has developed filter components applicable to UWB and various wireless frequency bands, supporting communication technologies such as GPS, Bluetooth, Wi-Fi, 5G, and 6G, assisting in the stable operation of various smart devices.

(II) 6G New Products

With the rapid development of cloud services, big data, and artificial intelligence, the requirements for mobile communication speed and stability are becoming increasingly demanding, driving the continuous evolution of 5G technology. In addition to existing 5G frequency bands, newer and higher-frequency communication spectrums are being gradually planned to serve as the foundation for future 5G upgrades and 6G communications. Countries worldwide are actively investing in 6G deployment, with official commercialization anticipated around 2030.
In response to the demand for next-generation communication technology, ABC-ATEC’ s LTCC team has developed miniaturized filter components for the latest frequency bands, helping customers address future high-speed communication application needs early in the product design phase.

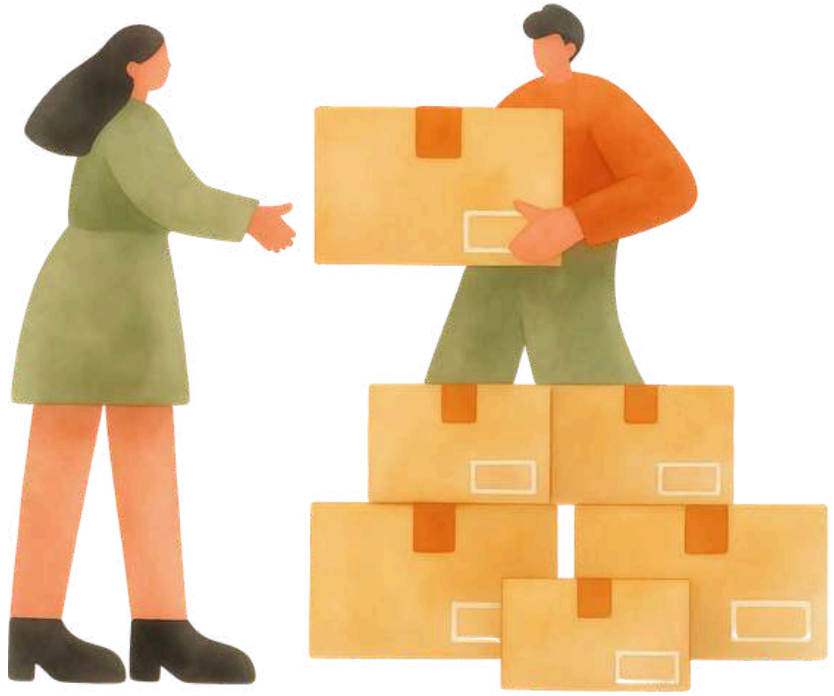
2.3.2 Supply Chain Management

I. Supply Chain Management Policy

The practice of sustainable supply chain management (SSCM) involves integrating a series of actions for environmental protection, social feedback, and the maintenance of organizational economy into the traditional supply chain. This includes both internal and external practices of the Company, enabling the supply chain to achieve true sustainability across environmental, social, and economic dimensions. The implementation scope of SSCM extends from green development and green procurement to the end of the product life cycle, flowing from suppliers to manufacturers and customers. This process strengthens partnerships by encompassing the flow of goods, information, and actual sustainable actions.

ABC-ATEC Group has obtained ISO 14001 and IECQ QC080000 certifications for environmental protection and has adopted the concepts of life-cycle and source management. From the stages of technical R&D, design, manufacturing, and transportation to reuse and recycling, the Group strictly follows environmental regulations and prohibits the use of hazardous substances. Product development complies with international regulations, including EU RoHS, REACH, WEEE, the EuP Directive, and halogen-free and lead-free requirements.

The Group’ s production sites are located in Taiwan, Guangzhou, and Malaysia, with raw material manufacturers as the primary suppliers. The Group maintains strong collaborative relationships with both upstream and downstream partners and strives to engage during the customer’ s design stage. By becoming an R&D partner, ABC-ATEC can keep abreast of the latest product and market demands and dynamics.



II. Supply Chain Audit Effectiveness

(I) Evaluation of New Suppliers

This year, we had 2 new suppliers, and 2 of them (100%) passed the environmental, social and governance assessment. All new suppliers were recognized by unit managers and registered on the list of ABC-ATEC's qualified suppliers.

(II) Annual Supplier Audit

In 2025, ABC-ATEC audited a total of 28 suppliers. The audit results for the suppliers were good, with their ratings falling within the A-B range. Please refer to the table below for the audit status and rating results of each factory:

Supply Chain Audit Effectiveness

Unit: Number of Suppliers

Factory	Taiwan	Shanghai	Guangzhou	Malaysian	Total
A	6	NA	8	2	16
B	4		8	0	12
小計	10		16	2	28

Note: The Shanghai factory was transformed into a sales headquarters in 2025, and its audit work has been delegated to the Guangzhou factory for assistance.

A Advantages of prioritizing orders.

B Still maintains its Qualified Supplier status, but needs to strengthen tracking management

C Find new replacement suppliers, stop procurement and cancel the its qualification as qualified supplier, if necessary.

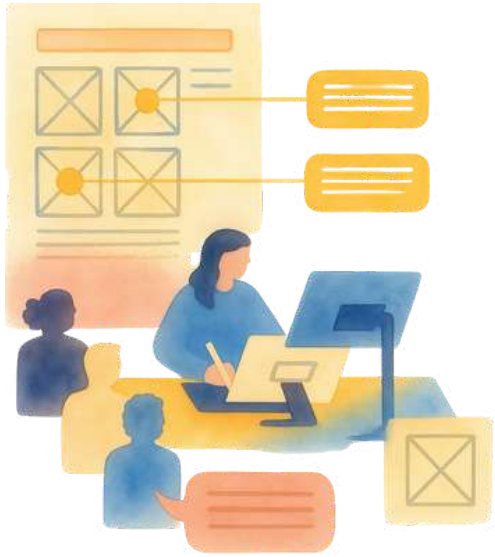
2.3.3 Local Procurement

In 2025, there were no significant changes to the supplier management procedures. The ABC-ATEC’ s local procurement ratio reached 87.73%, and localized production helped reduce transportation costs and carbon dioxide emissions.

Local procurement amount

Unit: NT$- Million

Item		Taiwan	Shanghai	Guangzhou	Malaysian	Group
Number of Suppliers		53	0	84	32	169
Ratio of Total Procurement Amount Using Local Suppliers	Local Procurement Amount	17	0	214.64	36	267
	Total Procurement Amount	22	0	215.89	66	304



Percentage of Local Procurement Expenditure

Year	Taiwan	Shanghai	Guangzhou	Malaysian	Group
2023	96.20%	95.60%	99.40%	47.30%	90.39%
2024	92.10%	91.70%	95.40%	60%	88.18%
2025	75.11%	NA	99.42%	53.85%	87.73%

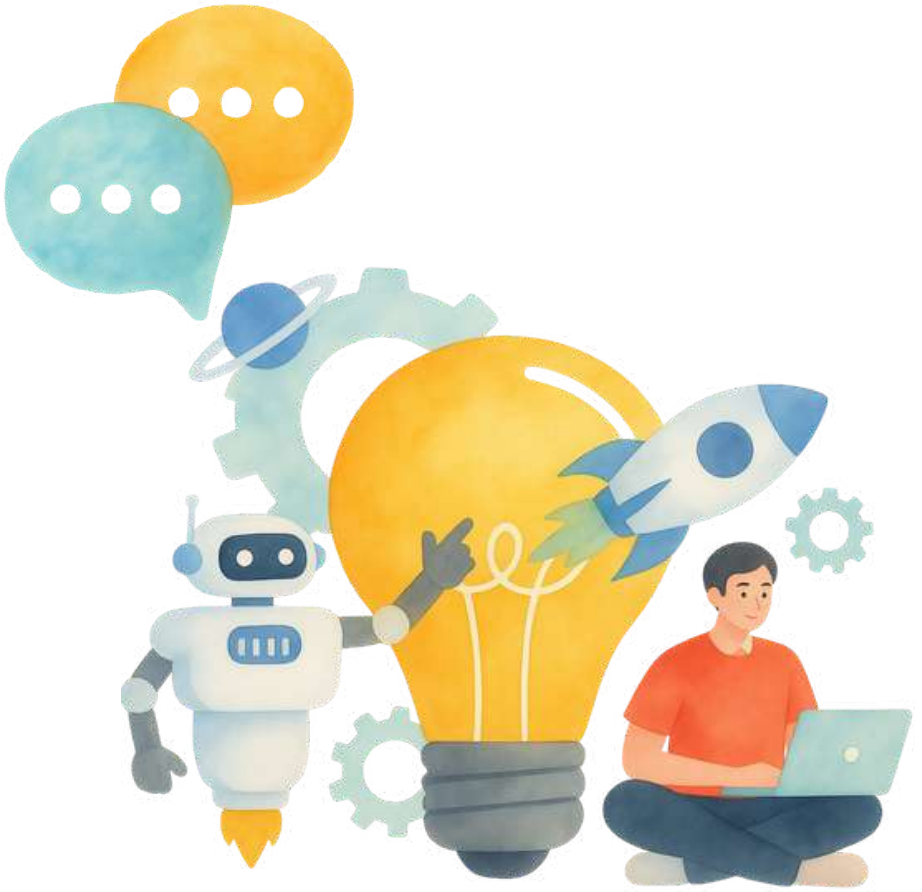
Notes:

1. The Shanghai Factory has been transformed into a sales headquarters; therefore, no data on the local procurement of raw materials is available.
2. Local procurement at the Taiwan Factory in 2025 decreased compared to the previous two years. This was due to the cessation of operations by some suppliers, the discontinuation of certain products that utilized local raw materials, and the necessity of procuring some current manufacturing materials from abroad, leading to a decline in the proportion of local procurement.

2.4 ABC-ATEC Innovation

I. Group Conversational Enterprise AI Knowledge Assistant

ABC-ATEC has introduced a conversational AI knowledge assistant to assist employees in quickly obtaining required information and enhancing operational efficiency. By integrating internal documents and knowledge databases, the system provides accurate and consistent responses, reducing the risk of information errors. Throughout the platform’ s development, the user interface and user experience have been continuously optimized, and response quality has been enhanced through internal testing mechanisms. Simultaneously, the system has been progressively integrated with existing internal platforms and resource management functions, enabling employees to complete daily administrative tasks through a simple Q&A format. Looking forward, the Group will continue to expand the scope of application while strengthening knowledge integration capabilities and information security controls.



II. Other AI-related Planning

The Group continues to promote the application of AI technology in daily operations to improve data processing efficiency and decision-making quality. Through automated tools, external public information is collected and organized, then combined with internal knowledge systems for analysis, strengthening information integration capabilities and response accuracy. Simultaneously, AI model operations and data management mechanisms are continuously optimized to ensure the provision of real-time and reliable information services. Furthermore, there are plans to integrate internal corporate information platforms and establish more intuitive interactive interfaces to assist employees in quickly obtaining required data. Looking forward, the development of AI applications will be steadily promoted under the premise of balancing information security and privacy protection.

03 Environmental Friendliness

3.0 Management Approach

3.1 Climate Strategy and Task Force on Climate-Related Financial Disclosures Commitments

3.2 Environmental Resource Use



3. Environmental Friendliness

3.0 Management Approach

3.0.1 Management Approach

Material Topics- Energy Conservation and Carbon Reduction, Climate Change

GRI Standards- 302 Energy

Policy

ABC-ATEC has committed and upheld the spirits, "Regulatory Compliance, Pollution Prevention, Resource Sustainability, and Continuous Improvement". Through participation in "Environmental Management System," we strive to fulfill corporate social responsibility, promote corporate image, and ensure sustainable management.

Commitment

- Actively reduce greenhouse gas emissions and strive toward a low-carbon and sustainable operations / future
- Assessment of energy-saving management for high energy-consuming machinery and equipment.
- Conduct energy-saving awareness campaigns for employees and encourage all staff members to practice energy conservation and environmental protection in their daily routines.

Responsibility

External Responsibilities: Climate Change Response Act, Environmental regulation.

Resources

- ISO 14001
- ISO 14064-1



Contact Information
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Material Topics Management

Impacts of Material Topics on ESG



Positive Impacts

ABC-ATEC Group’ s carbon reduction rate far exceeds its established goals.

Negative Impacts

- Increasing pressure from customers and government on carbon reduction requirements.
- Higher cost of renewable energy acquisition in Taiwan.



Action Plans

- Install solar panels at the Taiwan, Guangzhou, and Malaysia factories to reduce the Group’ s energy-related carbon emissions.
- Develop carbon reduction plans for each factory.
- Prioritize renewable energy procurement at factory with lower green power costs (e.g., Guangzhou), and gradually increase the percentage of renewable energy usage each year; other factories will focus on solar power generation while evaluating the benefits of green power purchasing and energy storage.

Tracking Methods

- Hold semiannual Group carbon reduction meetings to track the progress of each factory’ s reduction performance.
- Conduct monthly analyses of the Group’ s electricity consumption.



3.0.2 Performance

Target

Taking 2021 as the base year, Scope 1 and 2 greenhouse gas emissions will decrease by 16.8% compared with the base year.

Performance

Scope 1 and scope 2 decreased by 45.72% compared to the base year.

Target

The Group's renewable energy utilization rate reached over 20%

Performance

The Group's renewable energy utilization rate reached 34.81%.

Target

The Group’ s average daily water consumption per person was below 150 liters.

Performance

The Group’ s actual average daily water consumption per person was 124.03 liters.

Target

The Group’ s average daily general waste generation per person was below 1.5 kg.

Performance

The Group’ s actual average daily general waste generation per person was 0.41 kg.

3.1 Climate Strategy and Task Force on Climate-Related Financial Disclosures Commitments

3.1.1 TCFD

I. Actions in Response to Climate Change (Milestones)

ABC-ATEC's carbon emission hotspot is Category 2 electricity usage, accounting for 70% of the group's total carbon emissions. To effectively reduce carbon emissions, ABC-ATEC has implemented energy management measures and actively formulated a carbon reduction strategy centered on renewable energy. This reduces reliance on traditional energy sources and enhances environmental sustainability, aligning with the company's carbon reduction strategy and demonstrating ABC-ATEC's commitment to global climate change challenges.

In 2025, the Group’ s annual green electricity usage—which includes purchased green electricity and self-generated solar power—totaled 3,440,772 kWh, accounting for 34.81% of the Group’ s total electricity consumption. ABC-ATEC Group continues to expand its green electricity deployment, progressively working toward the realization of its net-zero carbon emission goals.

Besides introducing green electricity, ABC-ATEC has developed an electricity management strategy to reduce carbon emissions from electricity use. The first phase focuses on implementing energy-saving measures and reducing unnecessary energy use. The second phase aims to improve electricity efficiency, maximizing the benefit of each unit of electricity consumed.

2021

- ABC-ATEC Group greenhouse gas inventory base year
- Taiwan Factory completed ISO 14064-1 inspection for the first time

2022

- ABC Taiwan Electronics Corp. (Yangmei Factory 2) was certified as a Green Building Candidate Certificate
- Group’ s carbon emission intensity decreased by 19.54% compared with the previous year
- Disclosed TCFD and SASB governance results for the first time in ESG report
- Electricity intensity in 2022 dropped significantly by 13% compared with the previous year
- Group obtained the ISO 14064-1 certification

2023

- Commitment to Net Zero emissions target
- Guangzhou Factory signed a Corporate Power Purchase Agreement and the solar power supply system was launched for self-use (the first in the group)

2024

- Awarded the "1.5 °C Temperature Control Target" Certification by Common Wealth Magazine
- The Malaysia factory began self-generating and using solar power.
- ABC Taiwan Electronics Corp. (Yangmei Factory 2) received Green Building Label certification.

2025

- Solar panels were installed at the Taiwan Factory and officially commenced operation in April.
- ABC-ATEC received a B Rating in the CDP Climate Change Assessment in its first participation.
- Honored with the EcoVadis Committed Badge
- Received the “1.5°C Temperature Control Target” certification from CommonWealth Magazine for two consecutive years.
- Received the “1.5°C Mark” from Taoyuan City.

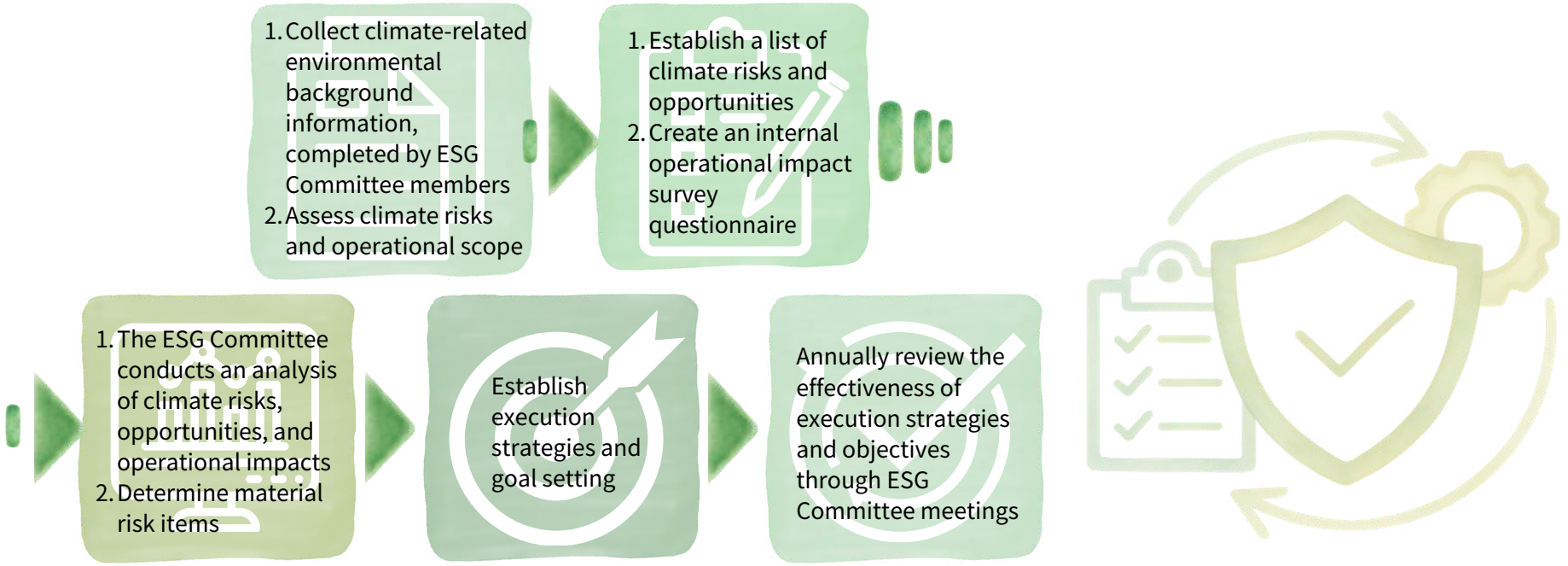
2026

- Greenhouse gas emissions continue to decrease.

II、TCFD Management Process

The increasing frequency of extreme weather in recent years indicates that the crisis brought about by global warming is imminent. As a result, governments around the world are paying more attention to the issue of climate change, and through the enactment of regional laws and regulations in various countries, including the European Union's Carbon Border Adjustment Mechanism (CBAM), and the enactment of Taiwan’ s own Climate Change Response Act, we have been compelled to incorporate the issue of climate change into the management of ABC's operations.
ABC-ATEC not only identifies the operational risks associated with climate change but also references the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB). We incorporate the four core areas of disclosure – "governance," "strategy," "risk management," and "metrics and targets" – into our operational management. We also disclose our governance performance in our sustainability report. Our aim is to provide stakeholders with insights into how we address the impacts of climate change, related risks, opportunities, and our corresponding mitigation measures.

TCFD implementation steps



III. Core Elements of TCFD

(I) Governance

1. When making major decisions, the Board of Directors incorporates climate change transition risks and physical risks into the key topics of the annual work goals. It also plans short-, medium-, and long-term goals. Department heads serve as members of ABC-ATEC's ESG Committee, urging each department to implement the annual and medium- to long-term sustainability development goals, ensuring businesses are resilient and adaptable to climate challenges.
2. The Company's TCFD questionnaire will be jointly filled out by the executives and Management Committee to assess the probability of the occurrence of risks or opportunities and the impacts on the Company. The ESG Committee, as the highest internal organization promoting corporate sustainability, discusses response plans after evaluating the TCFD risks and opportunities for the year. Subsequently, improvement measures are implemented, and annual follow-ups are conducted to discuss areas for continuous improvement.

(II) Strategies

1. With reference to the Task Force on Climate-related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB) in 2017, ABC-ATEC reviews and assesses the climate change risks and opportunities it currently faces, and formulates corresponding action plans.
2. The Company has not yet conducted analysis on different climate-relatedscenarios.

(III) Risk Management

1
Risk identification
Assessing risk sources and risk categories
Output content
TCFD Questionnaire

2
Risk assessment
Assess the risk level of the risk item.
Output content
TCFD Questionnaire Analysis Results

3
Confirm risk items
Formulate improvement measures for identified high-risk items
Output content
Financial Impact Corporate Action Plan

4
Follow-up
Summarize the results of risk improvement and management, review the progress that is lagging behind for improvement, continue to maintain the improvement strategy for the risk of improvement, and continue to optimize and adjust as needed.
Output content
Financial Impact Corporate Action Plan

(IV) Metrics and Targets

The indicators used by the Company to evaluate climate-related risks and opportunities in accordance with the strategy and risk management process include: policies and regulations, technology, market, reputation, immediacy, long-term development, resource efficiency and energy sources.

The Company has set climate-related goals: The recent goal is to maintain global temperature rise at 1.5°C. The Company is committed to reducing Scope 1 and Scope 2 emissions by 42% by 2030 compared to the 2021 base year. For the achievement of this goal, please refer to 3.1.2 Greenhouse Gas Inventory.

In 2025, the Group's renewable energy utilization rate reached more than 20%. For the achievement of this goal, please refer to 3.2.2 Energy Use.

Short-, Medium-, and Long-Term Financial Impacts of Climate Risks and Opportunities

Risk Category	Risk/ Opportunity	Items	Impacts on business, strategy and finance		Financial impacts of extreme climate events and transformation actions	Transformation action
			Short-term	Medium-/long-term		
Transfor-mation Risk	Market	Changes in customer behavior	Customers begin to inquire about carbon footprint results, facing brand image pressure.	If the market fails to transform in time, high-carbon products may face the risk of being phased out by the market.	The Group may face asset impairment, where equipment originally used to produce high-carbon products may be scrapped prematurely due to disappearing demand. Conversely, if the transformation is successful, the Group can consolidate its premium pricing power.	Group-wide renewable energy utilization rate reached more than 20%.
	Reputation	Incorporating ESG factors into operational decision-making	Failure to consider ESG factors in operations may reduce customer trust and lead to a decline in revenue	Enterprises face capital expenditure pressure from the 'low-carbon transition.' Business models may need to be adjusted, such as constructing green building factories and accounting for carbon fees.	Companies with poor ESG performance may face higher loan interest rates or investor divestment, whereas top-performing companies can benefit from green financing incentives.	Solar panel installations completed at the Taiwan and Malaysia factories, with self-generation and self-consumption
						Implementation of SA8000 underway at the Guangzhou factory

Risk Category	Risk/ Opportunity	Items	Impacts on business, strategy and finance		Financial impacts of extreme climate events and transformation actions	Transformation action
			Short-term	Medium-/long-term		
Physical Risk	Long-term	Increases in average temperature	The increase in electricity and water usage has caused an increase in electricity and water expenses, which in turn has increased operating costs.	The frequent extreme weather events affect the Group's operations, leading to disruptions in shipments and a decline in Group profits.	The investment in low-carbon energy will accelerate the Company's low carbon transformation, and prevent the risk of decline in competitiveness.	Formulate Group carbon reduction targets with reference to SBTi: set near-term targets to limit temperature rise to 1.5°C, commit to reducing Scope 1 and Scope 2 emissions by 42% by 2030 from the 2021 baseline year, and achieve net-zero emissions by 2050.
Oppor-tunities	Resource Efficiency	Utilizing more efficient production and distribution processes	Enhance production and distribution efficiency	Technology innovation and new business model	Enhance supply chain flexibility and reduce logistics costs	Controlled according to customer demand and the Group's lead time (L/T) target of 8 weeks, and reviewed through Group sales and production meetings to increase production capacity and equipment utilization, thereby boosting output value and revenue.
					Enhance product quality and customer satisfaction, increase sales revenue	

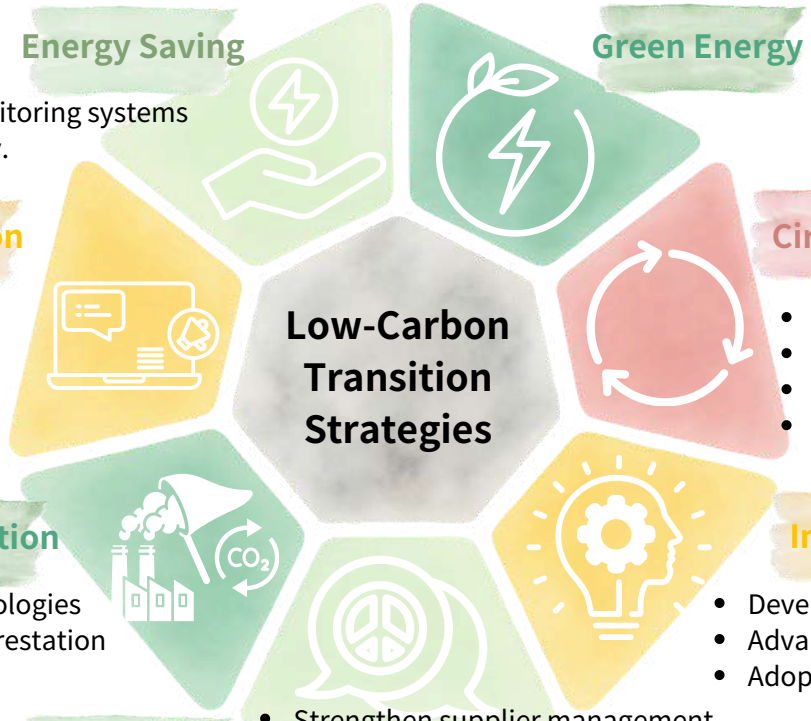
Risk Category	Risk/ Opportunity	Items	Impacts on business, strategy and finance		Financial impacts of extreme climate events and transformation actions	Transformation action
			Short-term	Medium-/long-term		
Oppor-tunities	Energy Sources	Improving facility energy efficiency	Reduce exposure to the risk of future fossil fuel price increases.	Improved energy efficiency directly reduces electricity and fuel expenditures, meeting customer and stakeholder expectations for low-carbon operations.	Improving energy efficiency delivers quantifiable cost savings in the short term and mitigates energy and carbon cost risks over the medium to long term, representing a key opportunity that yields both operational efficiency and climate transition benefits.	Achieve a Group-wide renewable energy utilization rate of over 20%
			Lower GHG emissions and reduced exposure to carbon trading, leading to cost reductions.			Design all future new factories of ABC-ATEC Group based on green building concepts
	Market	Operational Diversification	Meeting customer demands for product carbon footprint information, enhancing customer trust, and increasing revenue	Operational diversification helps strengthen the Company's low-carbon transition strategy, enhancing its competitiveness within global supply chains and sustainable procurement trends.	Operational diversification helps the Company respond to market trends toward low-carbon and transparent carbon information, gradually transforming short-term strengthening of customer relationships into medium- to long-term revenue growth and market competitive advantage.	Meeting customer demands for product carbon footprint surveys by establishing a product carbon footprint inventory mechanism to enable rapid response



3.1.2 Greenhouse Gas Inventory

I. GHG Reduction Strategy

ABC-ATEC actively promotes greenhouse gas reduction strategies through seven key dimensions — Energy Saving, Green Energy, Circularity, Innovation, Collaboration, Compensation and Digitalization— to comprehensively achieve a low-carbon transition. From green building initiatives and equipment efficiency upgrades to the adoption of solar power and green electricity, as well as resource and water recycling, the company is advancing sustainability across all fronts. At the same time, ABC-ATEC is developing new energy solutions and low-carbon materials, strengthening collaboration with suppliers and customers, and leveraging carbon compensation mechanisms and digital management platforms to build a sustainable and resilient business model.



- Improve product energy efficiency
- Adopt green building practices
- Implement energy management and monitoring systems
- Upgrade equipment to enhance efficiency.

- Install in-house solar power systems
- Procure green electricity (via green power purchase agreements)
- Deploy energy storage equipment.

- Utilize carbon management platforms
- Cloud-based design
- IoT/AI/ML technologies

- Use renewable materials
- Promote resource circularity
- Recycle waste for reuse
- Recover wastewater.

- Introduce carbon capture technologies
- Engage in tree planting and reforestation
- Purchase carbon credits.

- Develop eco-designed products
- Advance process and material technologies
- Adopt emerging energy sources.

- Strengthen supplier management
- Promote behavioral change among employees
- Cooperate with customers

II. Greenhouse Gas Emissions

ABC-ATEC Group has established its net-zero emissions target based on 'near-term goals set to limit temperature rise to 1.5°C, committing to reduce Scope 1 and Scope 2 emissions by 42% by 2030 compared to the 2021 baseline year'. To progressively achieve this goal, we set a short-term target for 2025 to 'reduce Scope 1 and Scope 2 greenhouse gas emissions by 16.8% compared to the 2021 baseline year'. Actual execution results show that Scope 1 and Scope 2 greenhouse gas emissions in 2025 decreased by 45.72% compared to the 2021 baseline year, achieving the 2030 carbon reduction target ahead of schedule.

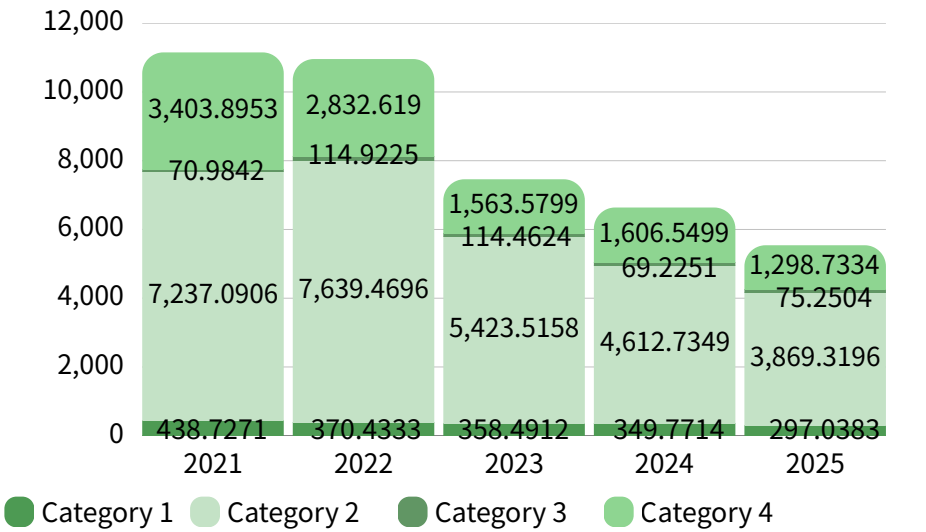
Greenhouse Gas Emissions

Unit: tCO_2e

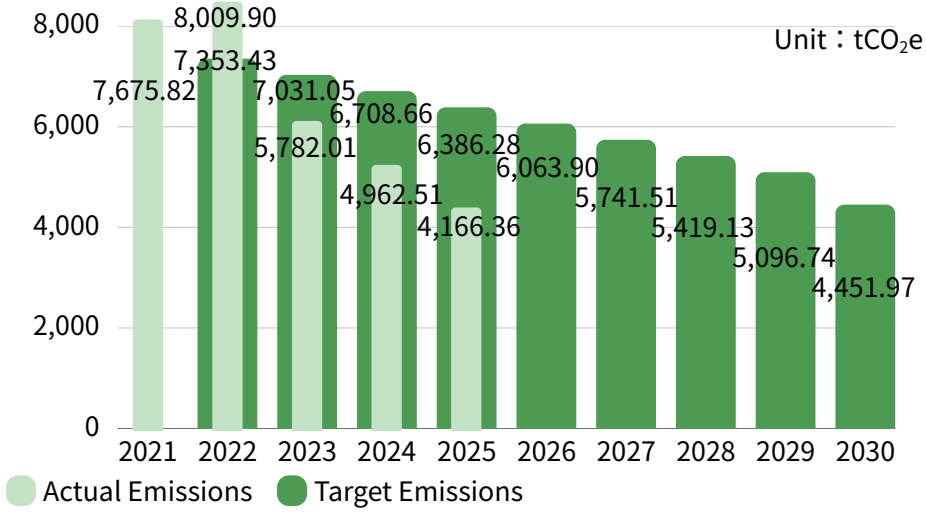
Number	Item	2023	2024	2025
Category 1	**Direct GHG emissions and removals**	358.4912	349.7714	297.0383
Category 2	**Indirect GHG emissions from energy generation**	5,423.52	4,612.73	3,869.32
Category 3	**Indirect GHG emissions from transportation**	114.4624	69.2251	75.2504
3.1	**Upstream transportation and distribution emissions**	Immaterial	Immaterial	Immaterial
3.2	**Downstream transportation and distribution emissions**	Immaterial	Immaterial	Immaterial
3.3	**Employee commuting emissions**	114.4624	69.2251	75.2504
3.4	**Customer and visitor transportation emissions**	Immaterial	Immaterial	Immaterial
3.5	**Business travel emissions**	Immaterial	Immaterial	Immaterial

Number	Item	2023	2024	2025
Category 4	Indirect GHG emissions from products used by the organization	1,563.58	1,606.55	1,298.73
4.1	Purchased goods and services emissions	611.8756	825.8342	520.6911
4.2	Capital goods emissions	Immaterial	Immaterial	Immaterial
4.3	Waste generated in operations	Immaterial	Immaterial	Immaterial
4.4	Emissions from leased or operated assets	951.7043	780.7157	778.0423
4.5	Emissions from other services not included in the above subcategories	Immaterial	Immaterial	Immaterial
Category 5	Indirect GHG emissions from the use of sold products	Immaterial	Immaterial	Immaterial
5.1	Emissions or removals during the use phase of sold products	Immaterial	Immaterial	Immaterial
5.2	Downstream leased assets emissions	Immaterial	Immaterial	Immaterial
5.3	End-of-life treatment of sold products emissions	Immaterial	Immaterial	Immaterial
5.4	Investments emissions	Immaterial	Immaterial	Immaterial
Category 6	Other indirect GHG emissions from sources not specified above	Immaterial	Immaterial	Immaterial
	Total	7,460.05	6,638.28	5,540.34

Historical GHG Emissions



ABC-ATEC's achievements in emission targets over the years



3.2 Environmental Resource Use

3.2.1 Environmental Management System

ABC-ATEC profoundly acknowledges that enterprises must co-exist with the land to prosper. In order to protect the global environment and fulfill its corporate social responsibility, ABC-ATEC introduced an environmental management system at its headquarters in Taiwan in 2007. Through these actions, we will develop quantitative goals and discuss implementation directions to ensure the achievement of environmental policies and goals, and make efforts and contributions to the global environment.

The Group has gradually implemented its environmental management system across all operational sites and obtained ISO 14001:2015 environmental management system certification. Through the regular PDCA cycle review performance mechanism of its environmental management system, the Group is set to achieve its commitment to green operations and sustainable development.



ABC-ATEC Electronics Group

Environmental Policy

ABC-ATEC has committed and upheld the spirits, "Regulatory Compliance, Pollution Prevention, Resource Sustainability, and Continuous Improvement". Through participation in "Environmental Management System", we strive to fulfill corporate social responsibility, promote corporate image, and ensure sustainable management.

Francis Fan
President

Date: 01. JAN. 2021

3.2.2 Energy Use

I. Energy Usage

The primary energy source is purchased grid electricity, accounting for 64.12% of total energy consumption, followed by renewable energy at 34.23%, with gasoline, diesel, and liquefied petroleum gas (LPG) accounting for 1.19%. In 2025, total energy consumption decreased by 1.92% compared to the previous year, while energy intensity decreased by 8.89%. Compared to the 2021 baseline year, total energy consumption dropped by 21.71%, and energy intensity decreased by 6.15%. This decline in 2025 energy consumption relative to the 2021 baseline year is attributed to ABC-ATEC's implementation of multiple energy-saving measures starting in 2023, as well as the transformation of the Shanghai factory into a marketing unit in 2025.
In addition, ABC-ATEC's renewable energy usage in 2025 accounted for 34.81% of total electricity consumption. For details regarding green electricity usage, please refer to Section 'II. Four Steps of Power Saving' in this chapter.

Energy Usage

Unit: GJ

Year	Non-renewable Energy				Renewable Energy		Total
	Gasoline	Diesel	Liquefied Petroleum Gas	Grey Electricity	Green electricity procurement	Solar panels	
2023	454.46	173.23	167.42	33,811.04	4,854.31	-	39,460.46
2024	491.52	187.23	66.41	26,924.23	7,200.00	1,853.60	36,722.99
2025	399.08	30.67	0.68	23,202.08	9,000	3386.78	36,019.28
2025 Change in Energy Consumption	-18.81%	-83.62%	-98.98%	-13.82%	25.00%	82.71%	-1.92%

Note:
1. The main production sites include Taiwan Headquarters (Factory 2), Taiwan Factory 1, Guangzhou Factory, Shanghai Factory, and Malaysia Factory.
2. The heat value conversion is calculated based on the latest electricity emission factors announced by the Energy Administration, Ministry of Economic Affairs: Electricity: 3,600 kJ/kWh; Gasoline: 7,520 kcal/L; Diesel: 8,629 kcal/L; Liquefied Petroleum Gas (LPG): 5,958 kcal/L.
3. Energy consumption (in GJ) for the 2021 baseline year is as follows: Gasoline: 280.21 GJ; Diesel: 1,268.47 GJ; Liquefied Petroleum Gas (LPG): 193.93 GJ; Grey Electricity: 44,262.67 GJ; with no renewable energy used, totaling 46,005.28 GJ

Energy Intensity

Unit: GJ/million revenue

Year	Intensity				
	Gasoline	Diesel	Electricity	LPG	Energy
2023	0.23	0.09	19.41	0.08	19.81
2024	0.26	0.1	18.73	0.03	19.12
2025	0.19	0.01	17.21	0	17.42
2025 Change Rate Compared to Previous Year	-24.58%	-84.79%	-8.12%	-99.05%	-8.89%

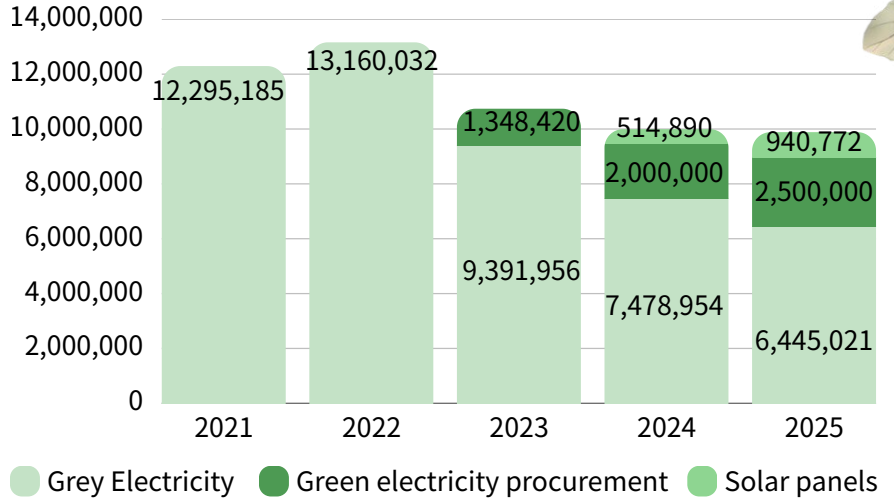
Note:

1. The main production sites include Taiwan Headquarters (Yangmei Factory 2), Taiwan Factory 1, Guangzhou Factory, Shanghai Factory, and Malaysia Factory.
2. Energy intensity = Energy / Revenue.
3. The intensities for the 2021 baseline year are as follows: Gasoline: 0.11; Diesel: 0.51; Liquefied Petroleum Gas (LPG): 0.08; Electricity: 17.86.



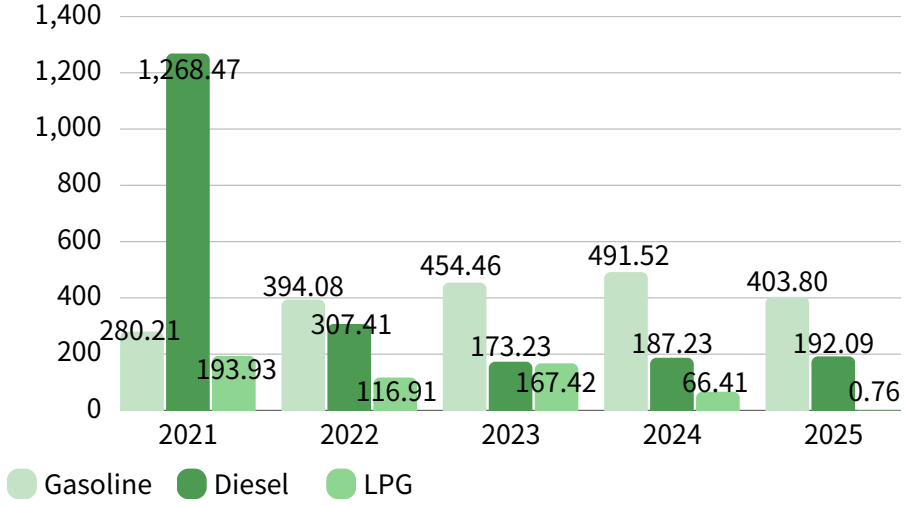
Electricity Consumption

Unit: kWh



Fossil Fuel Consumption

Unit: GJ



II. Four Steps of Power Saving

In response to global climate change and carbon reduction trends, ABC-ATEC has formulated the "Four Steps of Power Saving" actively promoting strategies of Energy Saving, Energy Generation, Energy Storage, and Green Energy to achieve low-carbon transformation and sustainable development. By improving energy efficiency, reducing unnecessary energy consumption, adopting renewable energy, and implementing peak-load management strategies, we not only reduce our operational carbon footprint but also enhance energy autonomy and stability. From equipment optimization to energy management, from green power adoption to solar generation, ABC-ATEC is committed to building a green, low-carbon business model that leads the way toward a sustainable future.

(I) Energy Saving

ABC-ATEC continues to promote multiple energy-saving and carbon-reduction measures to enhance energy efficiency and reduce carbon emissions. By controlling equipment operating hours and temperatures, as well as replacing obsolete waste treatment equipment, unnecessary energy consumption is effectively minimized.

Since 2023, ABC-ATEC Electronics Group has progressively implemented factory-wide energy-saving measures, including air-conditioning and lighting optimization, usage management, equipment replacement, and efficiency enhancements. Progress is reviewed semiannually through internal Group carbon reduction meetings to effectively reduce energy consumption. From 2023 to 2025, ABC-ATEC achieved a cumulative carbon reduction of 897 tCO_2e, resulting in total electricity cost savings of NT$ 6,637,418.

Historical Energy Conservation Results

Year	Category	Number of Solutions	Annual Electricity Savings (kWh)	Annual Energy Savings (GJ)	Annual Carbon Reduction (tCO2e)	Cost Savings (NTD)
2023	Air Conditioning Energy Saving	13	94,548	340	45	373,223
	Lighting Energy Saving	3	353	1	0	1,394
	Usage Management	2	2,444	9	1	9,648
	Unit Replacement	1	221,400	797	126	885,600
Total		**19**	**318,745**	**1,147**	**172**	**1,269,865**

Year	Category	Number of Solutions	Annual Electricity Savings (kWh)	Annual Energy Savings (GJ)	Annual Carbon Reduction (tCO2e)	Cost Savings (NTD)
2024	Usage Management	12	149,069	537	85	635,538
	Air Conditioning Energy Saving	7	172,662	622	90	713,720
	Lighting Energy Saving	8	14,530	52	7	56,350
Total		**27**	**336,261**	**1,211**	**182**	**1,405,608**
2025	Air Conditioning Energy Saving	5	161,769	582	87	489,951
	Lighting Energy Saving	5	9,173	33	4.56	39,310
	Usage Management	14	353,992	1,274	169	1,871,401
	Unit Replacement	2	481,274	1,733	258	1,427,572
	Efficiency Improvement	4	43,178	155	24.41	133,711
Total		**30**	**1,049,387**	**3,778**	**543**	**3,961,945**

Notes:

1. The disclosure scope of the data in the table above covers the entire Group.
2. Electricity emission factors: Taiwan Factory – 0.474 $kgCO_2e/kWh$; Shanghai and Guangzhou Factories – 0.5366 $kgCO_2e/kWh$; Malaysia Factory – 0.774 $kgCO_2e/kWh$. The data sources are, respectively, the 2024 Electricity Emission Factor of the Bureau of Energy, Ministry of Economic Affairs, Taiwan; the 2022 National Grid Emission Factor, Ministry of Ecology and Environment of the People's Republic of China; and the 2022 Peninsular Malaysia Grid Emission Factor.



(II) Energy Generation

ABC-ATEC’ s primary carbon emission hotspot lies in Scope 2 electricity consumption, accounting for more than 70% of total emissions. To actively address climate change challenges, ABC-ATEC launched its energy transition and carbon reduction program, promoting renewable energy and expanding its green electricity deployment. The Guangzhou Factory initiated green power wheeling in 2023; the Taiwan, Guangzhou, and Malaysia Factories have all commissioned solar power systems. Furthermore, the second phase of solar panels at the Guangzhou Factory is currently under planning and construction, and is expected to be commissioned in 2026, adding an estimated 200,000 kWh of power generation from July to December 2026. ABC-ATEC’ s annual green electricity consumption has reached 3,440,772 kWh, raising the proportion of green electricity to 34.81% of total electricity consumption. ABC-ATEC will continue to strengthen its sustainability resilience, steadily advance its commitment to sustainable development, and move decisively toward achieving its goals of a 42% carbon reduction by 2030 and net-zero carbon emissions by 2050, working hand in hand with the global community to create a sustainable future.

Group's Solar Panel Power Generation, 2023~2025

Year	Solar Panel Power Generation (kWh)	Total Group Electricity Consumption (kWh)	Solar Energy as a Percentage of Total Power Generation	Daily Solar Power Generation (kWh/day)
2023	0	10,740,376	0	NA
2024	514,890	9,993,844	5.15%	1,410.66
2025	940,771.80	9,885,793	9.52%	2,577.46

Note: This table discloses the Taiwan, Guangzhou, and Malaysia factories.



▲Headquartered-ABC Taiwan Electronics Corp. (Yangmei Factory 2)



▲Malaysia Factory



▲Guangzhou Factory

(III) Energy Storage

To enhance energy efficiency and reduce the environmental impacts of electricity demand, ABC-ATEC's Guangzhou Factory officially launched two energy storage systems in September 2024, with a total storage capacity of 428 kWh, serving as key tools for both peak shaving and backup power supply; the Taiwan Factory is also currently planning to install energy storage facilities. By utilizing these energy storage systems, we can store surplus electricity during off-peak periods and release it during peak hours, effectively reducing energy costs and lightening grid loads. Meanwhile, the storage systems also help stabilize power quality during production, minimize the impacts of unexpected outages on operations, and, when integrated with renewable energy generation, enhance energy autonomy—advancing toward a more efficient and low-carbon sustainable energy management model.

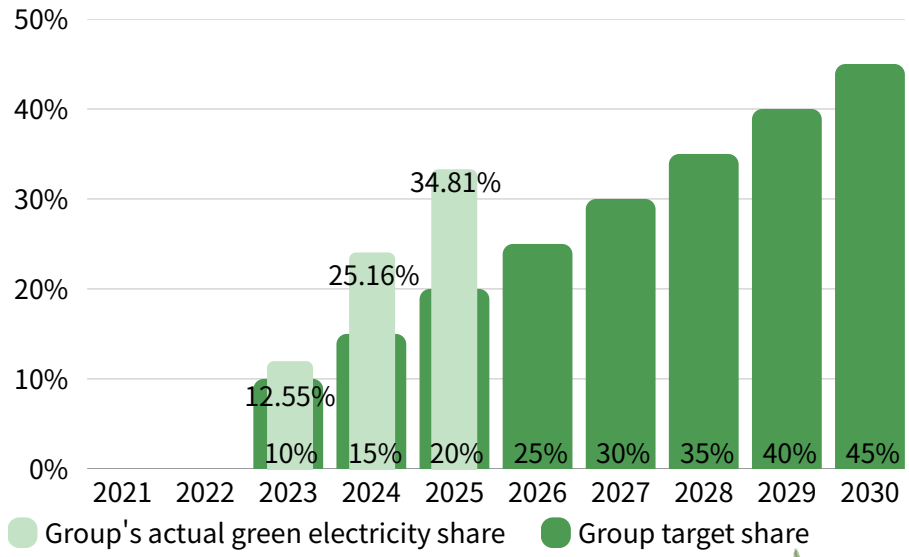


(IV) Green Energy

ABC-ATEC's carbon reduction target is: 'The recent goal is to maintain global temperature rise at 1.5°C. The Company is committed to reducing Scope 1 and Scope 2 emissions by 42% by 2030 compared to the 2021 base year, and to achieving net-zero emissions by 2050. To achieve this goal, ABC-ATEC began purchasing green energy in 2023, with the aim for 45% of the Group's total electricity consumption to come from green energy by 2030, and 100% by 2050.



ABC-ATEC 2030 Green Electricity Development Strategy Blueprint



3.2.3 Water Resource Management

I. Water Resource Management

Water withdrawal and drainage complies with local government regulations. All wastewater is managed and discharged into the sewer system designated by the city government. There is no threat to the river basin ecology or natural water bodies. The Guangzhou Factory has established a wastewater recycling mechanism, and the recycled water is used for flushing toilets, watering green spaces, and adjusting wastewater.

Water usage

Factory	Item	2023	2024	2025
Taiwan	Water Withdrawal	5,361	4,967	5,010
	Wastewater	1,897	1,763	1,765
	Water Reused	28	33.69	42
	Water Recycling and Reuse Rate	1.48%	1.91%	0.84%
Shanghai	Water Withdrawal	11,750	6,014	2,028
	Wastewater	1,228	273	177
	Water Reused	-	-	-
	Water Recycling and Reuse Rate	-	-	-
Guangzhou	Water Withdrawal	13,609	16,003	14,726
	Wastewater	17,248	17,966	11,170
	Water Reused	5,685	6,478	7,320
	Water Recycling and Reuse Rate	32.96%	36.06%	49.71%

Factory	Item	2023	2024	2025
Malaysia	Water Withdrawal	10,540	15,695	14,175
	Wastewater	2,688	2,597	3,097
	Water Reused	-	-	-
	Water Recycling and Reuse Rate	-	-	-
Group	Water Withdrawal	41,260	42,679	35,939
	Wastewater	23,062	22,599	16,209
	Water Reused	5,713	6,512	7,362
	Water Recycling and Reuse Rate	13.85%	15.26%	20.48%
Water Use Intensity		**46.05**	**55.14**	**41.5**

Note:

1. The water reused by the Taiwan Factory is the first-class and second-class recycled water from the wastewater treatment in Block B; the Guangzhou Factory's recycled water is the recycled water after the sewage treatment in the Factories.
2. Water use intensity = water withdrawal / number of employees on the last working day at the end of the year.
3. The wastewater volume for the Taiwan Factory, Shanghai Factory, and Malaysia Factory is estimated based on the "Technical Specifications for the Design of Building Wastewater Treatment Facilities" (Category C: Industrial and Warehousing) announced by the Construction and Planning Agency, Ministry of the Interior. The calculation method is as follows: (Number of operating personnel ÷ 4) × 150 liters/day × number of working days.

3.2.4 Waste

I. Waste Management

ABC-ATEC's waste management principle is "source reduction and recycling." Since the products ABC-ATEC produces cannot use recycled materials, the focus is on waste management at the end of the product life cycle. The waste generated by ABC-ATEC is categorized into three major types: hazardous industrial waste, general industrial waste, and resource recycling waste. Hazardous industrial waste includes items like solvent-containing waste liquids, solvent-containing waste materials, used machine oil, and waste fluorescent lights. General industrial waste comprises general waste generated from business activities, mixed plastic waste, process waste, dry batteries, etc. Resource recycling waste includes items such as beverage cans, PET bottles, waste fluorescent tubes, waste information equipment, dry batteries, wastepaper, waste electronic components, etc.
For the overall disposal of waste, ABC-ATEC follows the Waste Disposal Act's regulations, establishes waste management plans within the organization, collaborates with vendors approved by the competent authorities and signs valid contracts to ensure the legal disposal of waste, with waste classification management implemented in accordance with the "Waste Management Act." Regular inspections and evaluations of business waste treatment facilities are scheduled each year to effectively prevent improper waste disposal. In 2025, there were no incidents of penalties related to waste violations.
The main products of ABC-ATEC are inductors, ceramic heat sinks and precision metal parts. In order to grasp the impacts on the environment in the value chain, the Company evaluates the process from raw material procurement, product design, and manufacturing process to waste generation to reduce the impacts of operations on the environment.

Waste Management

Items	Raw Materials	Manufacturing	Downstream
Core Focus	Use of locally produced nontoxic raw materials	No water use, energy-saving and waste minimization processes value chain	Consider impacts down the value chain



Waste Management

Items	Raw Materials	Manufacturing	Downstream
Implementation Strategies	Prohibit hazardous materials at the source.	Source reduction and recycling and reuse.	Taiwan Factory 2 Building B Material Factory has established a waste recycling mechanism to facilitate waste recycling and wastewater recycling and reuse value chain.
	Prohibit the use of products from conflict mines.	Taiwan Factory 2 Building B Material Factory is equipped with a pure water recycling system.	Classification of hazardous waste and recyclable waste in the Guangzhou Factory.
	Prioritize the purchase of Environmentally friendly products.	Guangzhou Factory reuses process wastewater and domestic wastewater treated by recycling equipment.	Strengthening the management of waste manufacturers.

II. Waste Generation

In 2025, ABC-ATEC generated a total of 190.05 metric tons of waste, including 29.84 metric tons of hazardous waste and 160.21 metric tons of non-hazardous waste. The total amount of waste recycled reached 57.05 metric tons, representing a recycling rate of 30.02%. ABC-ATEC will continue to strengthen waste recycling management and promote resource recovery and waste reduction awareness among employees.

Waste Management

Unit: ton

Year	Factory	Total Weight of Waste	Hazardous Waste	Non-Hazardous Waste
2023	Taiwan	63.26	7.75	55.51
	Shanghai	5.86	0.86	5
	Guangzhou	77.78	23.77	54.01
	Malaysia	70.7	7.77	62.93
	Total	**217.6**	**40.15**	**177.45**

Year	Factory	Total Weight of Waste	Hazardous Waste	Non-Hazardous Waste
2024	Taiwan	47.58	7.76	39.81
	Shanghai	2.66	0	2.66
	Guangzhou	78.16	25.66	52.51
	Malaysia	53.89	4.89	49
	Total	**182.29**	**38.31**	**143.98**
2025	Taiwan	36.99	2.13	34.86
	Shanghai	2.79	0	2.79
	Guangzhou	92.36	24.81	67.56
	Malaysia	57.9	2.9	55
	Total	**190.05**	**29.84**	**160.21**

Note:
The disclosure boundary covers ABC’ s Taiwan Factories 1 and 2, Shanghai Factory, Guangzhou Factory, and Malaysia Factory



04
Happy Workplace

4.0 Management Approach
4.1 Talent Attraction and Retention
4.2 Learning and Development
4.3 Labor Relations and Human Rights
4.4 Safe Working Environment



4. Happy Workplace



4.0 Management Approach

4.0.1 Management Approach

Material Topics- Employment

GRI Standards- 401 Employment

Policy

Policies are formulated based on the Company's vision, management concept, and annual goals. We build development plans and learning channels for employees using 4 aspects: selection, utilization, education, and retention so that employees are allowed to have space for self-development and growth.

Commitment

- Providing highly competitive compensation and benefits.
- Providing various insurance benefits and contributions to retirement funds in accordance with local laws and regulations.

Responsibility

- External responsibilities: Labor Standards Act and Labor Inspection Act.
- Internal policies: Compensation Committee, Personnel Evaluation Panel, Performance Evaluation Policy, Employee Transfer Policy, Personnel Recruitment Policy, and Employee Welfare Committee Charter.

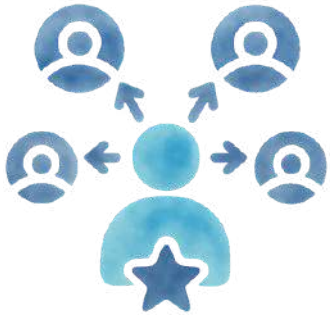
Resources

- Regulations for Labor-Management Meetings.
- Subsidizing staff to conduct professional training in 2024.
- Subsidies included holiday gift vouchers, birthday bonuses, wedding and bereavement benefits, education subsidies, hospitalization support, injury and illness assistance, maternity benefits, and scholarships, among others.

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Material Topics- Management

Impacts of Material Topics on ESG



Positive Impacts

Positive labor-management relations help enhance employee job satisfaction and loyalty, thereby reducing the employee turnover rate.

Negative Impacts

Poor labor-management relations will lead to employee dissatisfaction and complaints, thereby increasing the turnover rate.



Tracking Methods

- Hold quarterly labor-management meetings, document the meeting minutes, and have each committee member review and implement the decisions.
- When employees submit resignation forms, the HR department conducts exit interviews to understand the reasons and record the findings. In case of abnormal situations, relevant supervisors are notified to prevent recurring issues.
- The HR department continuously monitors updates to labor laws to ensure that company policies and practices comply with legal requirements, providing employees with confidence in working at the company.

Action Plans



- Hold labor-management meetings, and request employee representatives to collect colleagues' opinions beforehand to bring up for discussion during the meeting.
- Conduct exit interviews and analyze reasons for departing employees, then propose improvement measures to prevent recurrence of similar issues.
- Immediately revise relevant internal company policies whenever labor regulations are updated to ensure compliance with laws.
- Conduct an annual employee satisfaction survey.

4.0.2 Performance

Target

Group-wide average monthly turnover rate: 10% for direct staff, 8% for indirect staff (regular severance, retirement, and involuntary severance are excluded)

Performance

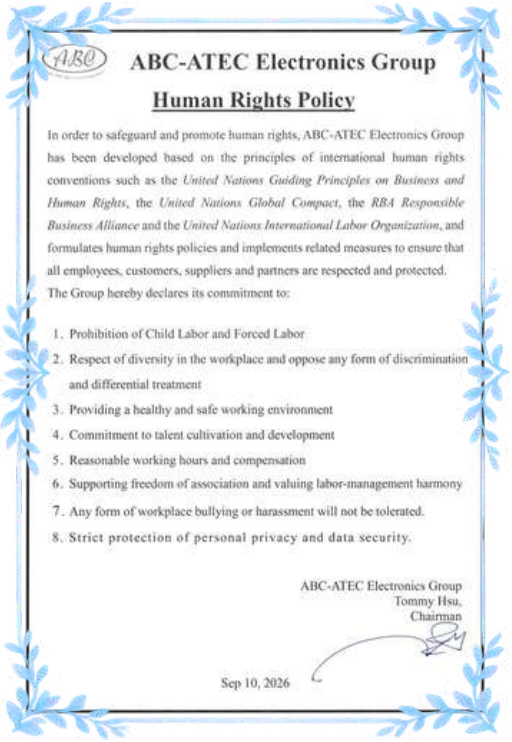
Direct staff 4.12%, indirect staff 1.15%

4.1 Talent Attraction and Retention

4.1.1 Recruitment and Selection

I. Human Rights Policy

ABC-ATEC Group is committed to treating every employee equally. We base our policies on the principles outlined in international human rights conventions such as the UN Guiding Principles on Business and Human Rights, the UN Global Compact, RBA (Responsible Business Alliance) Code of Conduct, and the International Labor Organization (ILO) standards. Our human rights policy prohibits discrimination, child labor, forced labor, and respects the freedom of association of employees. We ensure that employees, customers, suppliers, and partners are respected and protected, and we consider creating a fair, safe, and comfortable workplace environment as our responsibility. We are committed to completely eliminating issues related to bonded labor, underage labor, and overtime work.



ABC-ATEC Electronics Group

Human Rights Policy

In order to safeguard and promote human rights, ABC-ATEC Electronics Group has been developed based on the principles of international human rights conventions such as the *United Nations Guiding Principles on Business and Human Rights*, the *United Nations Global Compact*, the *RBA Responsible Business Alliance* and the *United Nations International Labor Organization*, and formulates human rights policies and implements related measures to ensure that all employees, customers, suppliers and partners are respected and protected. The Group hereby declares its commitment to:

1. Prohibition of Child Labor and Forced Labor
2. Respect of diversity in the workplace and oppose any form of discrimination and differential treatment
3. Providing a healthy and safe working environment
4. Commitment to talent cultivation and development
5. Reasonable working hours and compensation
6. Supporting freedom of association and valuing labor-management harmony
7. Any form of workplace bullying or harassment will not be tolerated.
8. Strict protection of personal privacy and data security.

ABC-ATEC Electronics Group
Tommy Hsu,
Chairman

Sep 10, 2026

The Company's human rights management includes:

- With the provisions of the Labor Standards Act and other relevant laws; implement working hour management, prohibit child labor, and prohibit all forms of forced labor and discrimination.
- Establish a gender-equal workplace; the Company implements the parental leave system without pay and provides employees with family leave, menstruation leave, maternity leave, paternity leave and nursing rooms.
- The Company attaches great importance to the health of the employees and arranges regular health checkups and special occupational disease health examinations for employees. Health seminars are also held and there are doctors and nurses regularly visiting the factory for health consultations.

In addition, ABC-ATEC Employee Handbook clearly stipulates the prohibition of child labor, and the Company shall not make female employees work between 10:00 p.m. and 6:00 a.m. However, this requirement shall not apply with the approval of the labor-management meeting and if the following requirements are met:

- Provide necessary safety and health facilities.
- Provide transportation or arrange dormitory for female workers when no public transportation is available.

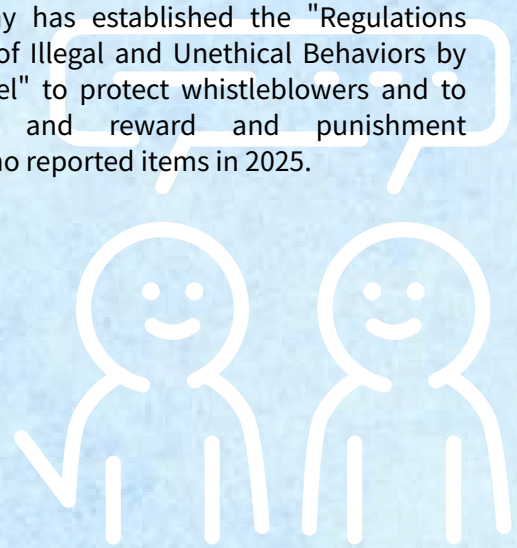
ABC-ATEC provides protection for female employees before and after childbirth. Female employees may apply for transfer to a easier job. They are provided with parental leave after childbirth in accordance with the law.

Communication and remedies regarding human rights policies or cases

ABC-ATEC has set up internal and external grievance channels and procedures to protect its reputation. A complaint/suggestion mailbox and hotline have been made available to prevent illegal, unethical, and dishonest conduct that may compromise the interests of shareholders, employees, and business partners (suppliers).

A stakeholder section has been created on the Company's website to be used as a communication channel for stakeholders' suggestions, queries, and disputes to ensure the right of the stakeholders.

In addition, the Company has established the "Regulations Governing the Reporting of Illegal and Unethical Behaviors by Internal/External Personnel" to protect whistleblowers and to regulate confidentiality and reward and punishment mechanisms. There were no reported items in 2025.



II. Recruitment Plan

(I) Campus recruitment

ABC-ATEC conducts campus recruitment activities to give students a deep understanding of the company’s culture and available positions, while enhancing the company’s visibility within academia. These activities are highly beneficial for expanding the company’s talent pool and supporting future recruitment efforts.
They also provide valuable resources and support for the company’s upcoming hiring initiatives. ABC-ATEC looks forward to continuously engaging in campus recruitment to attract more outstanding young talents into the company’s workforce.

(II) R&D Substitute Military Service Program

Through campus recruitment activities, combined with applications for substitute military service positions for R&D personnel, ABC-ATEC attracts outstanding research and development talents to join the company, gradually cultivating a pool of skilled R&D professionals.

III. Talent Recruitment

As of the end of 2025, ABC-ATEC had a total of 866 employees, all of whom were recruited in compliance with relevant labor laws and regulations. ABC-ATEC is committed to fostering a stable and sustainable workplace by providing comprehensive training programs, competitive compensation packages, and robust employee benefits that encourage continuous self-improvement and career development. The Company’s workforce includes 769 indefinite-term employees and 97 fixed-term employees. By employment type, there were 865 full-time and 1 part-time employee, with no employees under non-guaranteed hours contracts. Additionally, the workforce included 49 employees of indigenous identity and 1 employee with disabilities.

Employee Structure at the End of 2025

Type	Group	Male		Female		Group Subtotal Ratio	
		Number of People	Percentage of Total Employees (%)	Number of People	Percentage of Total Employees (%)	Number of People	Percentage of Total Employees (%)
Position	Senior Managers	8	0.92%	0	0.00%	8	0.92%
	Mid-level Managers	66	7.62%	68	7.85%	134	15.47%
	Entry-level Personnel	407	47.00%	317	36.61%	724	83.60%

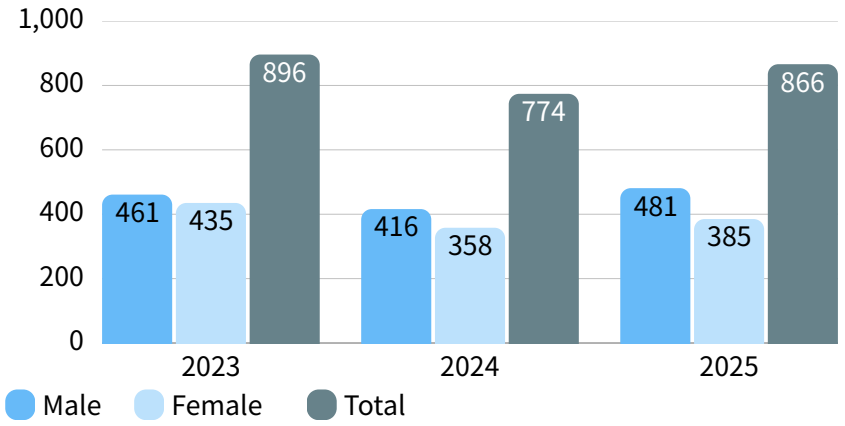
Type	Group	Male		Female		Group Subtotal Ratio	
		Number of People	Percentage of Total Employees (%)	Number of People	Percentage of Total Employees (%)	Number of People	Percentage of Total Employees (%)
Work Location	Taiwan	91	10.51%	98	11.32%	189	21.82%
	China	189	21.82%	209	24.13%	398	45.96%
	Malaysia	201	23.21%	78	9.01%	279	32.22%
Age	Under 29	195	22.52%	108	12.47%	303	34.99%
	30~50	249	28.75%	234	27.02%	483	55.77%
	51 and Above	37	4.27%	43	4.97%	80	9.24%
Education	Secondary education (including below)	322	37.18%	221	25.52%	543	62.70%
	Higher education	139	16.05%	157	18.13%	296	34.18%
	Master's degree	18	2.08%	7	0.81%	25	2.89%
	PhD	2	0.23%	0	0.00%	2	0.23%
Employment contract	Indefinite-term Employees	418	48.27%	351	40.53%	769	88.80%
	Fixed-term Employees	63	7.27%	34	3.93%	97	11.20%

Type	Group	Male		Female		Group Subtotal Ratio	
		Number of People	Percentage of Total Employees (%)	Number of People	Percentage of Total Employees (%)	Number of People	Percentage of Total Employees (%)
Employment type	Full-time Employee	480	55.43%	385	44.46%	865	99.88%
	Part-time Employee	1	0.12%	0	0.00%	1	0.12%
	Non-Guaranteed Hours Employee	0	0.00%	0	0.00%	0	0.00%
Indigenous Identity		25	2.89%	24	2.77%	49	5.66%
Persons with Disability		1	0.12%	0	0.00%	1	0.12%

Note:

1. The disclosure boundary covers Taiwan Yangmei Factory 1, Yangmei Factory 2, Shanghai Factory, Guangzhou Factory, and Malaysia Factory.
2. Indefinite-term Employees: The employment contract is for an indefinite term (indefinite contract).
3. Fixed-term Employees: Those whose employment contract is for a fixed term (term contract).
4. Full-time employees: The number of hours worked per week by the employee meets the definition of full-time employees in local regulations.
5. Part-time employees: The employee's weekly working hours do not meet the definition of a full-time employee in local regulations.
6. Employees without guaranteed hours: Employees with variable working hours per week, such as on-call employees.

Employee structure for 2023-2025



IV. Employees by Gender and Employment Contract

Employees by Gender and Employment Contract

Unit: People

Year		2023		2024		2025	
Number of people		896		774		866	
Form of Employment		Indefinite-term Employees	Fixed-term Employees	Indefinite-term Employees	Fixed-term Employees	Indefinite-term Employees	Fixed-term Employees
Gender	♂	428	33	388	28	418	63
	♀	419	16	333	25	351	34
Region	Taiwan	198	0	187	1	188	1
	Overseas	650	49	534	52	581	96
Form of Employment		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Gender	♂	461	0	415	1	480	1
	♀	435	0	358	0	385	0
Region	Taiwan	197	0	188	0	189	0
	Overseas	699	0	585	1	676	1

4.1.2 Employee Structure

ABC-ATEC has a comprehensive recruitment system in place. We look forward to co-prosperity and development between employees and the Company, and respect the career change options of employees. In 2025, a total of 252 new employees were recruited, including 143 males and 109 females. There were 170 new employees under the age of 29; 82 new employees aged 30-50 years old; 0 employees aged 51 years and above; and 434 employees resigned, including 289 males and 145 females. The reasons for leaving the company include family care, relocation of residence, and change of jobs. To protect the rights of employees and improve the recruitment system, the responsible unit supervisors interviewed all the resigned employees to understand the specific reasons for resignation as a reference for subsequent improvement of human resource management.

ABC-ATEC's Severance Notice Period:

The Company must notify the employee in advance according to the notice period stipulated by the Labor Standards Act and pay severance pay in the event of major operational changes, such as adjustment of the operating organization, adjustment of manpower requirements, force majeure factors, or the belief that an employee is unfit for duty.

1. If you have worked for more than 3 months but less than 1 year: 10 days in prior
2. If you have worked for more than 1 year but less than 3 years: 20 days in prior
3. Work for more than 3 years: 30 days in prior

I. New employees

To help new employees become familiar with the company environment and operations, and to quickly acquire the necessary professional knowledge and skills, ABC-ATEC has established a comprehensive onboarding training program designed to facilitate smooth integration into the organization.

(I) Professional Training

Training programs are planned based on the actual functional requirements of each new hire to ensure alignment with their job responsibilities.

(II) New Employee Orientation

The hiring department introduces the work environment, departmental structure, and objectives, and provides a brief overview of job duties and related policies. The orientation session must be no less than two hours.

(III) General Training

All new hires must complete general training courses, including pre-employment orientation (work rules, integrity and ethics, ESG, etc.), information security, occupational safety and health, and an introduction to basic manufacturing processes & quality control.

(IV) Training Implementation

All training courses must be completed within three months after onboarding. General training on Integrity Management, Information Security, Occupational Safety and Health, and Environmental Protection must be completed within one month of employment.

(V) Training Records

Upon completion of training, the training unit responsible conducts post-training evaluations to confirm the employee’ s learning progress and participation.

(VI) Effectiveness Evaluation

After each training phase, department supervisors conduct a comprehensive performance assessment to verify whether the training outcomes meet expectations. The results serve as an important reference for the new employee' s probation period evaluation.

2024 Total Number and Proportion of New Employees of Each Factory

Unit: People

Gender	Age	Factory				Total	% of new employees
		Taiwan	Shanghai	Guangzhou	Malaysia		
♂	**Under 29**	9	1	73	16	99	36.30%
	%	45%	NA	124%	26%	70%	
	30-50	13	1	26	11	51	
	%	21%	11%	33%	12%	21%	
	51 and Above	1	0	0	0	1	
	%	10%	0%	0%	0%	3%	
	Subtotal	23	2	99	27	151	
♀	**Under 29**	4	10	50	3	67	36.03%
	%	67%	NA	88%	7%	64%	
	30-50	5	27	29	0	61	
	%	8%	169%	25%	0%	29%	
	51 and Above	1	0	0	0	1	
	%	3%	0%	0%	0%	2%	
	Subtotal	10	37	79	3	129	

Note:

1. Number of new hires of the specified gender and age group / Number of employees of the same gender and age group employed at year-end.
2. As the Shanghai Factory underwent transformation in the second half of 2024, the number of male and female employees aged 29 and below at year-end was zero; therefore, the ratio column is shown as N/A.

2025 Total Number and Proportion of New Employees of Each Factory

Unit: People

Gender	Age	Factory				Total	% of new employees
		Taiwan	Shanghai	Guangzhou	Malaysia		
♂	Under 29	4	0	57	44	105	29.73%
	%	2%	0%	29%	23%	54%	
	30-50	8	0	24	6	38	
	%	3%	0%	10%	2%	15%	
	51 and Above	0	0	0	0	0	
	%	0%	0%	0%	0%	0%	
	Subtotal	12	0	81	50	143	
♀	Under 29	1	0	33	31	65	28.31%
	%	1%	0%	31%	29%	60%	
	30-50	9	2	24	9	44	
	%	4%	1%	10%	4%	19%	
	51 and Above	0	0	0	0	0	
	%	0%	0%	0%	0%	0%	
	Subtotal	10	2	57	40	109	



Note:
Number of new hires of the specified gender and age group / Number of employees of the same gender and age group employed at year-end.

II. Resigned employees

To continuously enhance the workplace environment and improve employee satisfaction, the Company conducts exit interviews for all departing employees. Through in-depth conversations, we seek to understand the reasons for resignation, on-the-job experiences, and suggestions for improvement, serving as a valuable reference for internal review and policy adjustments.

The process emphasizes respect and confidentiality, encouraging employees to share their genuine thoughts openly. After each interview, the reasons for departure are categorized and statistically analyzed to inform the optimization of human resource policies. This approach helps create a healthier, more inclusive, and growth-oriented work environment, thereby reducing employee turnover and enhancing overall organizational performance.

Note:

1. Number of resigned employees of the specified gender and age group / Number of employees of the same gender and age group employed at year-end.
2. As the Shanghai Factory underwent transformation in the second half of 2024, the number of male and female employees aged 29 and below at year-end was zero; therefore, the ratio column is shown as N/A.

2024 Total Number and Proportion of Resigned Employees of Each Factory

Unit: People

Gender	Age	Factory				Total	% of new employees
		Taiwan	Shanghai	Guangzhou	Malaysia		
♂	Under 29	6	4	66	21	97	37.02%
	%	30%	NA	112%	34%	69%	
	30-50	11	6	29	8	54	
	%	18%	67%	37%	9%	23%	
	51 and Above	0	2	0	1	3	
	%	0%	50%	0%	9%	9%	
	Subtotal	17	12	95	30	154	
♀	Under 29	5	13	34	14	66	45.53%
	%	83%	NA	60%	33%	63%	
	30-50	3	34	29	30	96	
	%	5%	213%	25%	158%	45%	
	51 and Above	0	0	0	1	1	
	%	0%	0%	0%	11%	2.40%	
	Subtotal	8	47	63	45	163	

2025 Total Number and Proportion of Resigned Employees of Each Factory

Unit: People

Gender	Age	Factory				Total	% of new employees
		Taiwan	Shanghai	Guangzhou	Malaysia		
♂	**Under 29**	4	1	113	69	187	60.08%
	%	2%	1%	58%	35%	96%	
	30-50	13	6	50	26	95	
	%	5%	2%	20%	10%	38%	
	51 and Above	1	3	1	2	7	
	%	3%	8%	3%	5%	19%	
	Subtotal	18	10	164	97	289	
♀	**Under 29**	2	0	49	27	78	37.66%
	%	2%	0%	45%	25%	72%	
	30-50	9	8	39	10	66	
	%	4%	3%	17%	4%	28%	
	51 and Above	1	0	0	0	1	
	%	2%	0%	0%	0%	2%	
	Subtotal	12	8	88	37	145	



Note:
Number of resigned employees of the specified gender and age group / Number of employees of the same gender and age group employed at year-end.

4.1.3 Employee Benefits

I. Remuneration policies

ABC-ATEC attaches great importance to the retention and cultivation of talents, and is committed to providing competitive salaries and comprehensive employee benefits. The Group's salary standard is determined with reference to local laws and regulations, industry standards, and local living standards. Gender, race, language, religion, age, political affiliation, marital status, and so on factors will never affect the remuneration of employees. In this equal and inclusive workplace environment, the starting salary of men and women is equal, but the final salary (basic salary plus salary) varies depending on the number of years of work, experience, or position bonus. The ABC-ATEC employee remuneration covers basic salary (including basic pay, food allowance, transportation allowance, and special duty allowances), performance rewards, bonuses, and year-end bonuses. Meanwhile, the Company's HR Department carries out a regular salary review based on related indicators such as market trends and the company’ s operations in an effort to provide a competitive and attractive salary so that more talents are happy to join our big family.

In addition, in order to appropriately reflect business performance or results in employee compensation, the Taiwan headquarters allocates 12% to 16% for employee remuneration in accordance with Article 34 of the company's bylaws. The distribution, whether in stock or cash, is determined by the Board of Directors. Of the allocated employee remuneration, an amount of no less than 30% shall be distributed to entry-level employees.



Taiwan Headquarters Salary Ratio Table for Male and Female Employees for 2023~2025

Unit: NTD thousand

Factory	Grade/Year	2023				2024				2025			
		Basic Salary		Average Compensation		Basic Salary		Average Compensation		Basic Salary		Average Compensation	
		♂	♀	♂	♀	♂	♀	♂	♀	♂	♀	♂	♀
Taiwan	Non-managerial Staff	1	0.82	1	0.87	1	0.82	1	0.88	1	0.91	1	0.79
	Managerial Staff	1	0.52	1	0.53	1	0.53	1	0.33	1	0.79	1	0.71
Shanghai	Non-managerial Staff	3.9	3.2	6.3	5.5	6.7	5.7	8.7	7.4	6.6	6.2	8.6	7.7
	Managerial Staff	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Guangzhou	Non-managerial Staff	4	3.5	5.9	5.2	4.1	3.6	6.6	5.8	4.2	3.7	6.9	6.3
	Managerial Staff	1	NA	1	NA	1	NA	1	NA	1	NA	1	NA
Malaysia	Non-managerial Staff	1.7	1.9	2.4	1.9	1.7	2	2.3	3	1.9	2.4	2.1	3.4
	Managerial Staff	1	NA	1	NA	1	NA	1	NA	1	NA	1	NA

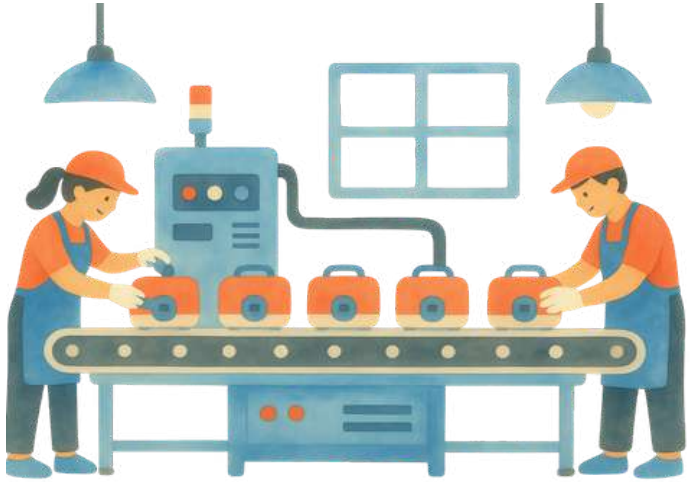
Notes:

1. Base salary refers to approved salary; average salary refers to base salary plus other bonuses.
2. The salary calculation for supervisors, including managerial and financial accounting positions, follows the same rules as those applied to full-time employees.
3. There are no senior executives in the Shanghai Factory, so it is shown as N/A.
4. Supervisors in the Guangzhou Factory and Malaysia Factory are all male, with no female data available, so it is shown as N/A.

Salary of Full-time General Employees of the Group from 2023 to 2025

Unit: NTD thousand

Year	Taiwan(NTD)		Shanghai(RMB)		Guangzhou(RMB)		Malaysia(MYR)	
	Average Salary	Median Salary	Average Salary	Median Salary	Average Salary	Median Salary	Average Salary	Median Salary
2023	623	522	5.8	5.1	5.5	5.2	2.1	2.1
2024	631	514	8	7	6.1	5.9	2.14	2.91
2025	696	527	8.1	7.5	6.6	6.4	2.35	2.66
Difference from the Previous Year	10.30%	2.53%	1.25%	7.14%	8.20%	8.47%	9.81%	-8.59%



II. Regulations Governing the Linking of Senior Executive Remuneration with Sustainable Development (ESG) Performance

(I) Purpose

To strengthen the Company's sustainable development governance framework and implement the concept of sustainable business operations, the Company links the remuneration of senior executives with its sustainable development (Environmental, Social, and Governance; hereinafter referred to as ESG) performance. By incorporating ESG performance into the remuneration determination mechanism, the management team is guided to balance the overall performance of environmental protection, social responsibility, and corporate governance in strategic planning and operational decision-making, thereby ensuring long-term value creation, robust risk management, and the safeguarding of stakeholders' rights and interests. To this end, this policy is hereby established.

(II) Scope of Application

This policy applies to the general managers of all factories within the Group. In addition to considering financial performance and operational results, the evaluation and distribution of their remuneration shall incorporate their comprehensive performance in promoting the Company's ESG goals and achieving targets during their tenure.

(III) Basis and Principles

The formulation and implementation of this policy are in accordance with relevant laws and regulations, the Articles of Incorporation, and relevant resolutions of the Board of Directors and those related to remuneration, while referencing international sustainability standards and disclosure frameworks, including but not limited to IFRS S1, IFRS S2, and the GRI Standards, as well as benchmarking against the best practices of domestic and foreign enterprises.

Senior Executive ESG Performance Indicators

Indicator Item	Weight	Description
Operational Evaluation	70%	Includes operational indicators, financial indicators, and operating profit achievement rates.
Functional and Development Evaluation	20%	Includes professional functions, forward-looking thinking, strategic planning, pioneering spirit, talent cultivation, global mindset, negotiation skills, judgment ability, interpersonal communication, and moral integrity.
Sustainability Indicators	10%	The sustainability indicators cover the three dimensions of Environment, Social, and Governance (ESG). The environmental dimension includes climate change, energy management, water resource management, and waste management; the social dimension centers on education and training to enhance employee professional capabilities and organizational resilience; the governance dimension covers integrity management, customer relationship management, and information security and customer privacy protection.



III. Retirement Benefit System

The Group has established retirement management measures in accordance with the pension provisions of the Labor Standards Act and the Labor Pension Act. Since July 1, 2005, for new employees and existing employees who opt for the new pension system, the Company contributes 6% of employees' monthly salaries into their pension account of the Bureau of Labor Insurance. At the same time, the Company continues to retain the seniority of the existing employees who opt for the old pension measures and existing employees who adopted the old system but have switched to the new pension measures. The allocation of retirement reserve funds is calculated according to the payment standards of the "Regulations for the Retirement Management" which are deposited into a personal account at Bank of Taiwan. Also, the Company shall assess the balance in the labor retirement reserve fund account by the end of every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make up for the difference by the end of next March.

To protect the rights and interests of retired employees, the Company makes pension contributions according to law. In Taiwan, for employees adopting the old pension system, when they meet the retirement requirements and claim pension, the approval is paid out of the "Labor Retirement Reserve Fund Account." For employees adopting the new pension system, the pension is paid out from the "Labor Pension Personal Account".

Retirement System and Contribution Status

Factory	System	Explain
Taiwan	Old	Existing employees subject to the old pension scheme and employees electing the new pension scheme shall have their seniority under the old pension scheme calculated according to the pension payment standards under the "Retirement Management Scheme" for the allocation amount to the dedicated account with the Bank of Taiwan.
		In accordance with the "Labor Standards Act," 6% of the employee's total salary is deposited in the "Labor Retirement Reserve Account" of the Bank of Taiwan every month.
	New	Starting July 1, 2005, 6% of the monthly salary for new recruits and existing employees who have chosen to apply the new pension system has been contributed to the individual pension account with the Labor Insurance Bureau on a monthly basis.
		According to the "Labor Pension Act", 6% of the total salary is allocated monthly to the "Labor Pension Personal Account" of the Bureau of Labor Insurance.
Overseas	The subsidiaries in Malaysia and Mainland China appropriate a specific percentage of the total monthly salary of local employees to the pension management business. The obligation of the consolidated company for this retirement benefit plan is only to appropriate a specific amount.	

Note: For detailed pension contributions, please refer to ABC-ATEC's 2025 Annual Report: https://www.atec-group.com/tw/extrabold-52-53-page675

IV. Parental Leave

ABC Taiwan Electronics places great importance on the social issue of the declining birth rate; therefore, we hope to help our employees build families and create happy homes, thereby helping to raise Taiwan's birth rate. We are committed to creating a child-friendly environment. In addition to the statutory parental leave without pay, we also provide maternity subsidies and family care leave to show consideration for the hard work of parenting parents, and arrange occupational physicians to visit the factory to provide appropriate assistance to pregnant employees. We have also set up a comfortable breastfeeding room equipped with facilities such as refrigerators, so that female employees who are breastfeeding can have peace of mind. In 2025, the reinstatement rate for unpaid parental leave at ABC-ATEC was 100%.

Note:

1. Recognition criteria for the number of employees eligible for parental leave without pay in the current year: Employees applying for maternity leave, paternity leave, and parental leave without pay.
2. When the denominator of the percentage is 0, it is presented as NA instead.

Analysis of Employees on Parental Leave

Unit: People

Year	2023			2024			2025		
Item	♂	♀	Total	♂	♀	Total	♂	♀	Total
Eligible for Parental Leave in the Current Year	10	16	26	7	15	22	1	14	15
Applied for Parental Leave in the Current Year	4	13	17	7	15	22	1	14	15
Expected to Return from Parental Leave in the	3	11	14	5	11	16	0	7	7
Returned from Parental Leave in the Current Year	3	11	14	5	11	16	0	7	7
Returned from Parental Leave in the Previous	3	11	14	0	4	4	0	3	3
Still Employed 12 Months after Returning from Parental Leave in the	3	11	14	0	2	2	0	3	3
Parental Leave Application Rate (%)	40%	81.25%	65.38%	100%	100%	100%	100%	100%	100%
Return Rate (%) (=D/C)	100%	100%	100%	100%	100%	100%	NA	100%	100%
Retention Rate (%) (=F/E)	100%	100%	100%	NA	50%	50%	NA	100%	100%

V. 2025 ABC-ATEC Family Day

Entering its fourth year, the ABC Taiwan Electronics Family Day was warmly held on November 22 at the Green World Ecological Farm in Hsinchu, under the theme "ABC-ATEC Family Day: Let’ s Go to Beipuliao." Integrating nature, ecology, and Hakka culture, the event invited employees and their families to share a joyful and relaxing time.

This event symbolized unity and mutual assistance through the lens of Beipu culture, echoing ABC-ATEC’ s long-term emphasis on collaboration and team spirit. The fun group competitions kicked off in a lively atmosphere in the morning, including games such as "Land Boating", "Ants Carrying Grain" , and "Penguin Walk". Employees and their families worked together seamlessly and gave their all, while the continuous cheers from the sidelines fully demonstrated the cohesion and vitality of the ABC-ATEC family. The afternoon activities focused on leisurely strolls, parent-child interactions, and ecological exploration, allowing families to unwind in the natural environment and enjoy warm, quality time in each other’ s company.

Family Day is more than just an annual event; it is a vital occasion for connecting employees and deepening corporate culture. Through the seamless blend of nature, ecology, and culture, this year’ s Family Day successfully created warm and wonderful shared memories for all employees and their families. Moving forward, the Company will continue to plan more heartfelt activities to accompany our employees as we stride toward the future hand-in-hand.


▲Group Photo of Distinguished Guests


▲Warm-up Exercises


▲Land Boating


▲Penguin Walk


▲Ants Carrying Grain



▲Fun Competition Award Ceremony

VI. Employee Satisfaction Survey

Survey Targets	Survey Period	Survey Method	Questionnaires Distributed	Questionnaires Returned	Overall Satisfaction Score
Employees of the Taiwan Factory (including expatriate and foreign personnel)	December 22, 2025 to January 9, 2026 (17 days in total)	Anonymous submission via Office 365 Forms	193 copies	139 copies (72% coverage rate)	3.29 out of 4 points

Survey Results

The employee satisfaction survey was evaluated across five major dimensions: Organizational Environment, Supervisor Leadership, Quality and Departmental Goals, Employee Development, and Operational Performance. The overall results indicated a generally favorable level of satisfaction, with average scores for all dimensions exceeding 3 points. Among these, "Quality and Departmental Goals" and "Organizational Environment" received higher-than-average approval. Meanwhile, "Operational Performance" and "Supervisor Leadership" fell slightly below the average. Satisfaction regarding "Employee Development" lagged relatively behind, reflecting that while the Company performs excellently in safety, quality, and institutional frameworks, and maintains stable management, it remains relatively insufficient in career development and talent cultivation.

Improvements

1. To address these findings, Human Resources plans to establish career maps to enhance employees' sense of future expectations, and recommends that supervisors incorporate discussions on "development paths" during performance reviews to improve satisfaction in the "Employee Development" dimension.
2. Within the "Supervisor Leadership" dimension, the score for "pointing out mistakes in a timely manner" was significantly higher than that for "discussing my progress". Moving forward, "Coaching Leadership" training will be introduced to help supervisors learn how to provide constructive feedback in their daily work.



4.2 Learning and Development

4.2.1 Diverse Learning and Development

Overview of the Number of Courses Offered in the Year, the Number of Trainees, and the Number of Trainee Hours in the Year

Course Category	Number of Classes	Number of Persons	Total Hours
New Employee Training	96	1,013	4,137
Professional Function Courses	155	1,419	2,874.75
General Courses	43	1,734	2,991.50
Intensive Foreign Language	1	56	28
Management Leadership	6	147	726
Other	9	118	1,148
Total	310	4,487	11,905

Note:
1. The disclosure boundary covers Taiwan Yangmei Factory 1, Yangmei Factory 2, Shanghai Factory, Guangzhou Factory, and Malaysia Factory.
2. Excluding employees who have resigned, are on unpaid leave, maternity leave, parental leave, breastfeeding leave, or have retired.

Average Hours of Training by Gender

Unit: Hours

Year	2023	2024	2025
♂	15.29	10.97	11.54
♀	18.73	16.72	16.51

Note:
1. The disclosure boundary covers Taiwan Yangmei Factory 1, Yangmei Factory 2, Shanghai Factory, Guangzhou Factory, and Malaysia Factory.
2. Average training hours = total training hours by gender / number of employees by gender at the end of the year
3. Excluding employees who have resigned, are on unpaid leave, maternity leave, parental leave, breastfeeding leave, or have retired.

Average Hours of Training by Grade Level

Unit: Hours

Year	2023	2024	2025
Senior Managers	5.28	4.81	5.44
Mid-level Managers	26.93	28.1	25.61
Entry-level Personnel	15.01	10.76	11.64

Note:
1. Average training hours = total training hours of each grade / number of employees of each grade at the end of the year.
2. Excludes employees who have resigned, are on unpaid leave, maternity leave, parental leave, or nursing leave, as well as retired employees.
3. Directors' training hours are disclosed in the annual report:https://www.atec-group.com/tw/extrabold-52-53-page708

4.2.2 Corporate Internship and Talent Development

ABC-ATEC continues to strengthen its engagement with academic institutions to identify and nurture outstanding talent. The Company provides internship opportunities that enable students to gain a deeper understanding of industry trends and developments, helping them build employability and align their skills with market needs at an early stage.
Through partnerships with universities, ABC-ATEC offers students the opportunity to participate in daily departmental operations, gaining hands-on experience in the Company' s production, sales, and R&D processes. These experiences allow students to apply their academic knowledge in real-world settings and explore potential career paths. ABC-ATEC is committed to supporting young people as they transition from school to the workplace, providing them with encouragement, guidance, and a solid foundation for their future careers.



4.2.3 Employee Training Plan

Faced with the rapid changes in the global industrial economy, the Company has set long-term strategic goals centered on technological innovation and market development, and ensured that employees can continue to learn and grow through strategic and systematic talent training plans.

ABC's training roadmap is divided into four stages:

Basic Training

Employees will learn company culture and foundational skills for further development.

OFF-JT (Off-the-Job Training)

Employees will receive professional training for deeper knowledge and skills.

OJT (On-the-Job Training)

Experienced colleagues or supervisors provide direct guidance, enabling quick learning and application of skills.

SD (Self Development)

Employees are encouraged to self-improve, with company support and resources for career goals.

Employee Training Plan

<table>
<tr><th rowspan="2">Type</th><th colspan="3">OFF-JT</th><th rowspan="2">OJT</th><th rowspan="2">SD</th></tr>
<tr><th>Management Functions</th><th>Core, General Functions</th><th>Professional Functions</th></tr>
<tr><td>Management senior executive</td><td rowspan="2">Senior executive development courses</td><td rowspan="4">Achievementoriented
Proactive
Effective communication
Talent development
Team leadership
Teamwork
Analytical thinking
Corporate integrity and ethics
Occupational safety and health</td><td rowspan="4">Financial and accounting management
Marketing and sales
Research and development (R&D) technology
Production management
Quality management
Process technology
Equipment management
Human resources management
Procurement, warehouse management, and materials management</td><td rowspan="5">Project assignment
Job rotation
Work coaching
Meeting facilitation
Trainer system</td><td rowspan="5">Continuing education
Language learning
Internal instructors
Reading journals and reports
Study groups
Professional conferences and exhibitions</td></tr>
<tr><td>Mid-level executive</td></tr>
<tr><td>Junior supervisor</td><td>Mid-level executive development courses</td></tr>
<tr><td>General colleagues</td><td>Junior supervisor development courses</td></tr>
<tr><td>General colleagues</td><td colspan="3">New staff training Common training, department awareness</td></tr>
</table>

Our human resource development strategy is formulated based on the Company's vision, management concept, and annual goals. We build development plans and learning channels for employees using 4 dimensions: Selection, Deployment, Development, and Retention, so that employees are allowed to have space for self-development and growth.

In recent years, the Human Resources Department has aligned its talent development initiatives with the Company’s strategic direction to strengthen employees’ professional skills. ABC-ATEC upholds the principle of equal access to training resources, regardless of gender or age, and promotes an “all-employee participation” approach to talent cultivation. Through various forms of learning activities, employees are encouraged to apply what they have learned to practical work scenarios, thereby enhancing learning effectiveness, quality, and operational efficiency.

Select Talent



Through the Occupational Personality Analysis, ABC-ATEC conducts Behavioral Description Assessments to identify and shape ideal candidate profiles. By aligning behavioral requirements with the company’ s talent needs, we utilize both internal and external recruitment channels to attract the right people.

Employ Talent



Based on organizational and individual development needs, the company adopts a competency model as the foundation for talent selection and applies Key Job Planning management to ensure the right person is placed in the right position.



Cultivation Talent

To strengthen employees’ professional skills and promote lifelong learning, ABC-ATEC clearly defines each department’ s core organizational competencies, key job processes, and required professional skills, translating them into general, professional, and managerial competency training programs. Employees are encouraged to participate in both internal and external training courses to continuously enhance their capabilities.

Retaining Talent



Furthermore, the company promotes a Senior Employee Mentorship Program, where experienced mentors assist new employees in quickly understanding company systems and workplace culture. This personalized guidance supports individual development, enhances job adaptation, and improves employee retention.

4.3 Labor Relations and Human Rights

4.3.1 Diversity and inclusion

I. Regulatory Compliance and Awareness Promotion

ABC-ATEC regards its employees as the Company’s most valuable assets. Based on local labor laws and regulations, the Company has established human resources management procedures, compensation mechanisms, and work rules to ensure compliance and protect employees’ fundamental labor rights. ABC-ATEC regularly reviews the latest regulatory updates to maintain alignment with legal requirements.
The Company’s work rules clearly prohibit the employment of child labor, discrimination, workplace sexual harassment, and forced labor. An independent grievance mechanism has also been established to ensure a safe, equal, and respectful working environment. In addition, new employees receive an orientation training on their first day, which includes an introduction to the Company, work rules, integrity and ethics awareness, and ESG awareness, etc.

II. Protection of Employee Rights and Benefits

ABC-ATEC emphasizes academic and professional qualifications, integrity, and enthusiasm when hiring. The Company also complies with legal requirements in employing persons with disabilities to ensure equal employment opportunities. Employees at the same job level enjoy the same welfare benefits, salary structures, and training opportunities, regardless of gender, age, or nationality.
Regular performance evaluations are conducted annually to serve as the basis for employee retention, promotion, salary adjustments, and bonus allocation, ensuring fairness and transparency in personnel management.

III. Sexual Harassment Prevention Channels

To uphold gender equality in the workplace and provide a working and service environment free from sexual harassment, the Company has established the Regulations for the Prevention, Complaint, and Disciplinary Measures of Sexual Harassment. The Company has set up dedicated complaint channels, including a hotline, fax, and email, to facilitate reporting. In 2025, there were no incidents of sexual harassment at ABC-ATEC.

- **Appeals Hotline: (03)4788188 #1662~1666**
- **Appeals Address: No. 98, Lane 298, Huandong Road, Yangmei District, Taoyuan City, Taiwan**
- **E-mail: hr.dept@atec-group.com**

IV. Commitment to Dispatched Workers

Before engaging with manpower dispatch or labor contracting vendors, ABC-ATEC first reviews their compliance with labor laws as part of the evaluation for cooperation. During the contract period, ABC-ATEC actively investigates, audits, or takes other necessary actions to ensure that the labor conditions of dispatched (on-site) workers comply with legal requirements.

4.3.2 Labor-management communication

ABC-ATEC strives to create a harmonious and equal communication platform between employees and the Company. We have established diverse and smooth communication channels, including labor-management meetings, welfare committees, employee feedback mailboxes, and employee feedback surveys to protect the rights and obligations of both parties, and improve the labor environment and labor regulations in a timely manner.

ABC-ATEC has factories in Shanghai and Guangzhou with a collective bargaining agreement. For employees not covered by the collective bargaining agreement, ABC-ATEC determines the working conditions and terms of employment of other employees based on the collective bargaining agreement.

Collective Bargaining Agreements

Item	Taiwan Factory	Shanghai Factory	Guangzhou Factory	Malaysian Factory
Number of Employees Covered by the Collective Bargaining Agreements	No Collective Bargaining Agreements	19	286	No Collective Bargaining Agreements
Number of Employees		19	379	
Percentage Covered		100%	75.46%	

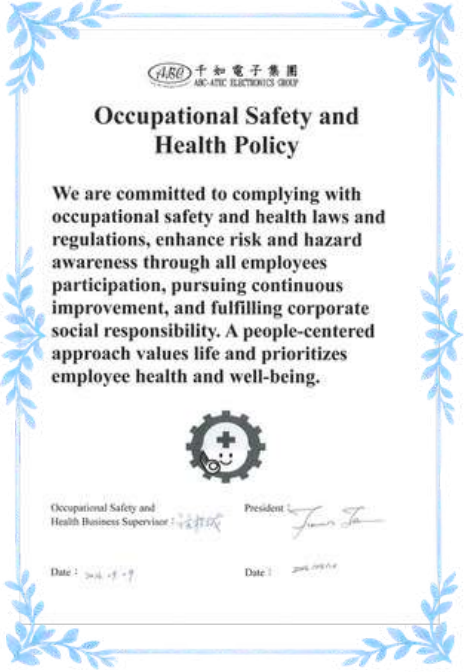
4.4 Safe Working Environment

4.4.1 Creating a Safe and Secure Workplace Environment

I. Creating a Safe and Secure Workplace Environment

The Group complies with the relevant regulations of the Occupational Safety and Health Act, has formulated an occupational safety and health management plan, and established a safety and health organization and personnel to implement safety and health management, and refer to the ISO-45001:2018 management approach for group-wide occupational safety and health management. The Group employs a total of 866 staff members, in addition to 18 non-employee personnel, including 6 security staff, 8 cleaning personnel, and 4 cafeteria staff.





Occupational Safety and Health Policy

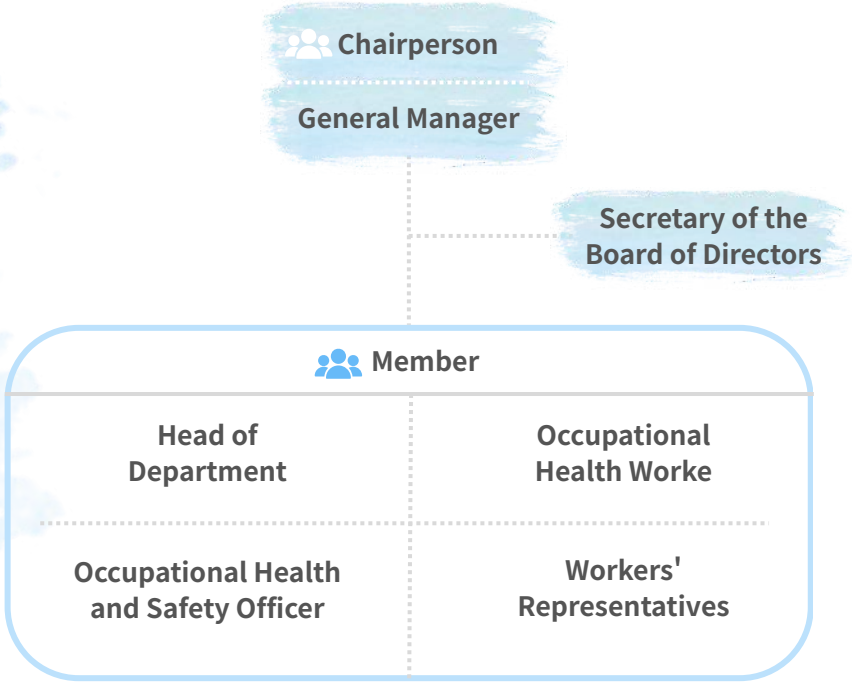
We are committed to complying with occupational safety and health laws and regulations, enhance risk and hazard awareness through all employees participation, pursuing continuous improvement, and fulfilling corporate social responsibility. A people-centered approach values life and prioritizes employee health and well-being.

II. Occupational Safety and Health Committee

In accordance with the provisions of relevant regulations, ABC-ATEC has established an Occupational Safety and Health Committee (OHS Committee), with the Company's President as the chairperson. The OHS Committee meets every three months and has the following responsibilities:

(I) To make recommendations on occupational health and safety policies to be formulated by the employer.
(II)Coordinate and propose occupational health and safety management plans.
(III) Consider the implementation plan of occupational health and safety education and training.
(IV) Consider the operating environment monitoring plan, monitoring results and measures to be taken.
(V) Examine health management, occupational disease prevention and health promotion matters.
(VI) Examine the various safety and health proposals.
(VII) Examine the self-inspection and occupational health and safety audits of relevant business units.
(VIII) Review the preventive measures of machinery, equipment or raw materials and materials hazards.
(IX) Examine the investigation report of occupational accidents.
(X) Examine on-site occupational health and safety management performance.
(XI) Examine occupational health and safety management measures of contractors.
(XII) Other related occupational health and safety management matters.

Internal employees can report occupational health and safety-related opinions to their supervisors and labor representatives, and then submit them to the OHS Committee for discussion; non-workers (contractors) can report occupational health and safety issues to the company's occupational safety contractor through an agreement organization. ABC-ATEC has not yet obtained certification for occupational safety and health management system.



III. Occupational Health and Safety Committee Composition Ratio

To ensure the safety and rights of employees, ABC-ATEC Group has established Occupational Safety and Health Committees in all its factories. These committees consist of representatives from both labor and management; their responsibilities include providing recommendations on occupational safety and health policies proposed by the employer, reviewing, coordinating, and advising on occupational safety and health-related matters, formulating, planning, supervising, and promoting safety and health management, and guiding the relevant departments in implementation.

Occupational Health and Safety Committee Composition

Factory	Taiwan	Shanghai	Guangzhou	Malaysia
Total employee count	189	19	379	279
Number of the committee members	22	0	42	11
Number of the labor representatives	9	0	8	5
% (C/B)	40.91%	0%	19.05%	45.45%
% (C/A)	4.66%	0%	2.38%	9.09%

Note:

1. The disclosure boundary covers Taiwan Yangmei Factory 1, Yangmei Factory 2, Shanghai Factory, Guangzhou Factory, and Malaysia Factory.
2. The total number of employees is based on the data provided by the Human Resources Department, and the headcount is effective as of December 31.
3. Due to business transformation, the Shanghai Factory has not established an Occupational Safety and Health Committee.



IV. Contractor Safety and Health Management

ABC-ATEC has a set of "Contractor Safety and Health Management Policy" in place to ensure the safety of contractors' work activities while at the same time prevent occupational hazard and pollution.Furthermore, to ensure the safety of contractors' work activities and prevent occupational hazards, environmental pollution, and other incidents, contractors are required to receive safety and health awareness training, be notified of potential hazards, and comply with the Occupational Safety and Health Act, environmental protection laws, and all in-plant environmental, safety, and health regulations before entering the factory for construction. During the contracted work period, daily inspections of the construction site and automatic checks of construction machinery and equipment are strengthened, and contractors are required to submit applications for high-risk operations three days in advance. Coordination meetings are held from time to time to communicate with contractors on government regulations, factory updates and coordination matters, contractor audit outcomes, and improvement recommendations, serving as a communication bridge for contractor-related needs to effectively prevent accidents and injuries during contractor operations.

In 2025, the total number of hours worked by contractors was 11,495 hours. The types of work performed by contractors entering the factory included equipment transport, maintenance, and inspection, fire equipment testing, environmental cleaning and disinfection, and plumbing/electrical engineering, among others. No incidents of permanent, partial permanent, or temporary injuries occurred during their operations

Contractor Safety and Health Management

Year	Number of People	Number of Hours	Day	Total Hours
2023	1,056	2,173	538	13,830
2024	861	2,485	382	7,360
2025	674	1,748	634	11,495

Note: Data includes Taiwan Yangmei Factory 1, 2, Guangzhou Factory, and Malaysia Factory.



4.4.2 Occupational Health Promotion Activities and Maternal Workplace Protection

I. Health Promotion Activities

(I) 43 sessions of health guidance and follow-up management were carried out for those with abnormal health examination results and a total of 235 people took part.

(II) Two sessions of health seminars were held, with a total of 42 person-times of participation, accumulating 102 training hours.

(III) One employee health activity—the Employee Self-Monitoring Blood Pressure Program—was held. To encourage employee participation, a limited number of exquisite small gifts were prepared for employees. A total of 53 employees participated in the event, recording 2,336 blood pressure measurements.

Occupational Health Promotion Activities and Maternal Health Care

Health Care			Number of people
Employee Health Services	Lecture	Managing Blood Pressure, Safeguarding Health	27
		Smart Food Choices: Combatting Fatty Blood Vessels for Better Blood Pressure Control	24
	Activity	Employee Self-Monitoring Blood Pressure (August–September)	53
Maternal Health Care			4

Note: The disclosure boundary covers Taiwan Yangmei Factory 2 Headquarters.

II. ABC Taiwan Electronics Received the "Workplace Health Promotion Self-Assessment Certification

ABC-ATEC considers health promotion as an integral part of corporate sustainability. In alignment with the 'Healthy Workplace Promotion Program' formulated by the Health Promotion Administration, ABC-ATEC has planned various health promotion measures to progressively advance health promotion efforts, such as organizing health promotion seminars, conducting employee self-monitoring blood pressure activities, and arranging employee health examinations, to demonstrate care for employee safety and health. In 2025, the Company was evaluated by the Health Promotion Administration as complying with healthy workplace certification standards, and was awarded the 'Workplace Health Promotion Self-Assessment Certification'.

ABC-ATEC is committed to creating a better workplace environment and will continue to hold many health promotion activities in 2026 in the hope that our employees will achieve physical and mental health and self-management and build a healthy work environment.



III. Health Knowledge Promotion

ABC Taiwan Electronics launched a series of health promotion activities with various themes in 2025. We design health promotion materials with different themes every month to allow employees to easily acquire health knowledge.

The 2025 health promotion themes included eye protection, osteoporosis prevention, and healthy eating. These publications provided practical health information to help employees better understand how to maintain both physical and mental well-being.









IV. Employee health check

The physical and mental health of employees is a key indicator of corporate sustainability. ABC-ATEC conducts health checks for new employees, and after one year of employment, employees are scheduled for regular health check-ups, exceeding current regulations. ABC-ATEC provides special health examinations to workers engaging in particularly hazardous workplaces (such as noisy, dust, and ionizing radiation workplaces). Adequate medical information is provided for individual cases that require follow-up management after being examined and determined by the doctor.

ABC-ATEC's occupational doctors and nurses visit the factories in Taiwan headquarters six times a month and arrange at least 2 hours of health-related activities. The content includes the analysis and guidance of health check-up results, health education, health counseling and assessment, health promotion, assessment and improvement suggestions for workplace environment, assessment of resumption of work/transfer after injury or illness, regular reporting to employers, and suggestions for labor health services to maintain employee health. In 2025, the number of general health check-ups was 217, with an achievement rate of 100%. The number of special health check-ups was 191, with an achievement rate of 100%.

Occupational Health Service Examination Personnel Statistics

Unit: People

Year	2023		2024		2025	
Check Category	Employees to Undergo Health Examination	Employees Actually Examined	Employees to Undergo Health Examination	Employees Actually Examined	Employees to Undergo Health Examination	Employees Actually Examined
General Health Examination	412	411	228	227	217	217
Health Examination for Dusty Workplaces	18	18	39	39	39	39
Health Examination for Lonizing Radiation Workplaces	3	3	7	7	6	6
Health Examination for Noisy Workplaces	12	12	240	240	4	4
Other Examinations	471	470	83	83	191	191

Note:

1. Other health examinations include that for noisy workplaces, soldering and welding operations, high temperature operations, laser printing operations, and for electrical engineering operations.
2. The disclosure boundary covers Taiwan Factory 1 and 2, Shanghai Factory, and Malaysia Factory.



V. Implementation of Employee Safety Training

To enhance employees' understanding of occupational safety and health, ABC-ATEC organized related training programs in 2025 in accordance with the Occupational Safety and Health Act. These programs ensure that employees receive proper safety education and effectively implement workplace safety practices.

Occupational Health and Safety Training

Item	Factory	2023			2024			2025		
		People Trained	Training Hours	Total (hours)	People Trained	Training Hours	Total (hours)	People Trained	Training Hours	Total (hours)
Safety and Health Training for New Recruits	Taiwan	29	3	87	33	3	99	29	3	87
	Shanghai	78	1	0	39	1	39	2	1	2
	Guangzhou	146	24	3,504	96	24	2,304	218	24	5232
	Malaysia	45	2	90	36	2	72	274	2	548
On-job Safety and Health Training (Indirect)	Taiwan	86	1	86	98	1	98	60	1	60
	Shanghai	50	2	0	22	2	44	0	0	0
	Guangzhou	559	2.2	1,236	422	1.86	785	66	2	132
	Malaysia	0	0	0	93	2	186	275	2	550
General Hazard Training	Taiwan	15	3	45	10	3	30	0	0	0

Item	Factory	2023			2024			2025		
		People Trained	Training Hours	Total (hours)	People Trained	Training Hours	Total (hours)	People Trained	Training Hours	Total (hours)
First Aid Personnel Occupational Safety and Health Training	Taiwan	0	0	0	33	1.5	49.5	34	1.5	51
	Guangzhou	0	0	0	47	2.89	136	0	0	0
	Malaysia	0	0	0	16	2	32	0	0	0
Work Rotation Training	Taiwan	9	3	27	16	3	48	12	3	36
Class A Occupational Safety and Health Manager	Taiwan	0	0	0	1	6	6	0	0	0
Forklift Operation Training (Load Capacity: 1 Ton)	Taiwan	0	0	0	2	3	6	1	3	3
Forklift Operation Training (Load Capacity: 3 Tons)	Taiwan	0	0	0	0	0	0	2	42, 3	45
Workplace Violence Prevention	Taiwan	74	1.5	111	0	0	0	0	0	0
Respiratory Protection Education and Training	Taiwan	7	2	14	0	0	0	0	0	0
Risk Assessment Training	Taiwan	17	2	34	0	0	0	0	0	0

Item	Factory	2023			2024			2025		
		People Trained	Training Hours	Total (hours)	People Trained	Training Hours	Total (hours)	People Trained	Training Hours	Total (hours)
On-job Safety and Health Training (Direct)	Taiwan	72	1	72	54	1	54	88	1	88
	Guangzhou	0	0	0	0	0	0	20	2	40
Total		**1,187**	**48**	**5,306**	**1,462**	**61**	**4,751**	**1,081**	**45.5**	**6,874**


▲Fire Extinguishers Usage Drill


▲Evacuation Drill


▲Crisis Drill


▲Assembly and Roll Call

4.4.3 Statistics and Analysis of Occupational Injuries

ABC-ATEC follows the risk assessment technical guidelines announced by the Occupational Safety and Health Administration of the Ministry of Labor. We have established procedures for hazard identification and risk assessment, and propose improvement or control measures for risks categorized as moderate or higher. Personnel responsible for hazard identification and risk opportunity assessment in each department have received training in risk assessment. In 2025, a total of 4 hazards were identified, and appropriate management and control measures were implemented for different risks. Discussions within the Occupational Safety and Health Committee are conducted to improve high-risk activities in the workplace, thereby safeguarding the health of employees. The types of hazards are indicated below:

Hazard identification and risk assessment shall be conducted again where new equipment or hazardous chemicals have been added or changed, or where an occupational disaster occurs in the factory. If an employee is faced with an emergency hazard while performing his or her duties, the employee may exercise his or her right to withdraw from work in accordance with the Occupational Safety and Health Act, and the Company protects employees that propose improvements from being penalized.

ABC-ATEC classifies each hazard by its work environment and characteristics; this classification provides reference for hazard identification, statistical analysis, and implementation of control measures afterwards. For intolerable hazards, the Company tries to address them through elimination, substitution, engineering control, management control, and personal protection gear in the stated priority, and adopts various control measures depending on the availability of technology, capability, and resources to reduce risks. Risks that are rated medium level and above are monitored as part of the management plan with annual targets set to facilitate regular tracking and improvement. Control measures taken to reduce risks are regularly followed up to ensure effectiveness and enable adjustments.

Types of risks in hazard identification

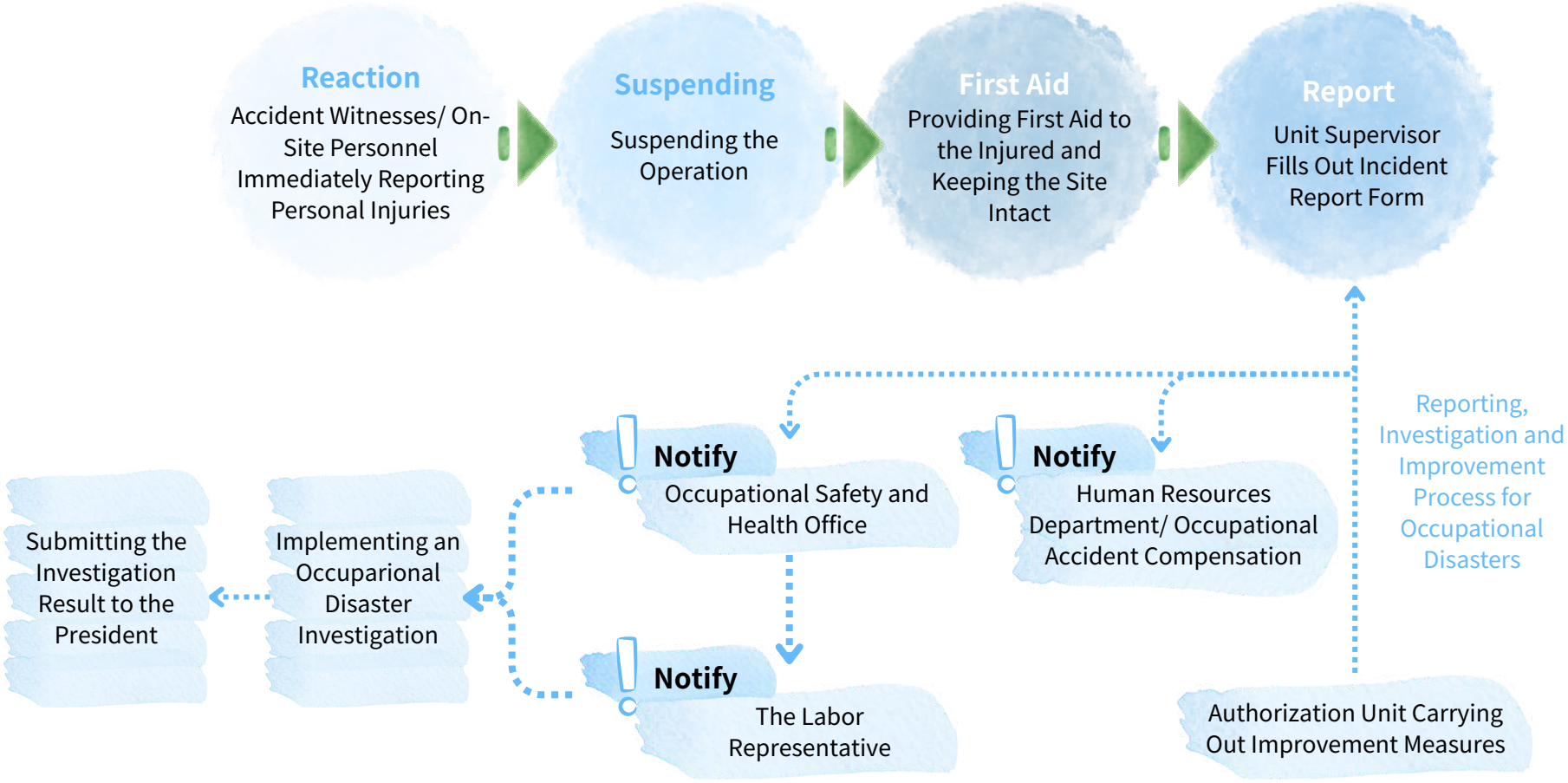
Type of Hazard	2023			2024	2025
	Taiwan	Guangzhou	Shanghai	Guangzhou	Guangzhou
Work-related Ill Health	2	0	8	0	0
Cut/Crushing/Collision /Smashing/Jamming	2	10	13	14	15
Contact with Hazardous Substance	2	1	5	5	5
Electric Shock	5	16	1	16	19
Fall	2	5	1	5	5
Foreign Object in the Eye	0	0	3	0	0
Total	13	32	31	40	44

Note: The disclosure boundary covers the Taiwan Factory, Shanghai Factory, Guangzhou Factory, and Malaysia Factory. Based on assessments, no significant risks were identified in the Taiwan and Malaysia Factories. The Shanghai Factory, having been transformed into a marketing headquarters, was therefore not included in the assessment.



I. Occupational Hazard Investigation Procedures

ABC-ATEC has formulated reporting, investigation, and improvement procedures regarding occupational disasters. Occupational health and safety personnel, alongside labor representatives, carry out an investigation where an occupation disaster occurs, and would follow up on subsequent improvements.



II. Analysis of Occupational Hazards

ABC-ATEC Group complies with Article 18 of the Occupational Safety and Health Act. When an employee performing their duties finds that there is an urgent and serious risk to their life or health, and ABC-ATEC pledges not to penalize employees who propose improvements. ABC-ATEC emphasizes the importance of occupational health and safety to employees during new employee training and periodically educates employees to prevent occupational accidents. According to statistics, there were no work-related accidents at ABC-ATEC Group in 2025.

Analysis of Occupational Hazards

Factory	Taiwan		Shanghai		Guangzhou		Malaysia	
Gender	♂	♀	♂	♀	♂	♀	♂	♀
Total Employees (People)	91	98	8	11	181	198	201	78
Total Work Days	22,659	24,402	1,984	2,728	44,888	49,104	50,049	19,422
Total work hours	181,272	195,216	15,872	21,824	359,104	392,832	400,392	155,376
Deaths Caused by Occupational Injury (People)	0	0	0	0	0	0	0	0
% of deaths caused by occupational injuries	0%	0%	0%	0%	0%	0%	0%	0%
People Suffering from Severe Occupational Injuries (People)	0	0	0	0	0	0	0	0
% of People Suffered Severe Occupational Injury	0%	0%	0%	0%	0%	0%	0%	0%
Documented Occupational Injuries	0	0	0	0	0	0	0	0
% of Documented Occupational injuries	0%	0%	0%	0%	0%	0%	0%	0%

05
Co-prosperity with Society

5.1 Social Investment Strategy
5.2 Social Participation Results





5.Co-prosperity with Society

5.1 Social Investment Strategy

ABC Taiwan Electronics is committed to being responsive to its stakeholders and investing resources in social engagement. The Sustainable Development Goals (SDGs) of the United Nations are the guiding principles for social engagement of the Company. Based on our operational capabilities, we take action to connect and respond to SDG1 Poverty Eradication; SDG3 Good Health and Well-being; SDG4 Quality Education; and SDG17 Partnerships and other key goals.

Community Investments

Type of Social Engagement	NTD	%
Community Building	200,679	19.68
Education and Training	725,000	71.09
Charitable donations	94,171	9.23
Total	1,019,850	100



5.2 Social Participation Results

Factory	Social Engagement Development Dimensions	Project Name	Community Risks and Opportunities	NTD	SDGs
Taiwan	Community Building	Sponsorship for Yangmei Volunteer Fire Brigade – Consultant Fee	Disaster Resilience	30,000	
		Sponsorship for the 77th Anniversary Sports Day of Yangmei Junior High School	Educational Resources, Community Interaction	30,000	
		Sponsorship for the 55th Graduation Ceremony of Yangmei Junior High School	Educational Resources, Community Interaction	20,000	
		Sponsorship for the 60+9 Anniversary Event of Xinwu High School	Educational Resources, Community Interaction	30,000	
	Academic Development	National Taipei University – Sponsorship for the 2025 Smart Manufacturing and System Applications Industrial Master's Program, College of Electrical Engineering and Computer Science	Educational Resources	225,000	
		National Taipei University Alumni Association – Sponsorship for the 2025 National Taipei University Christmas Lighting Event	Educational Resources	100,000	
		National Taipei University – Sponsorship for the Academic Paper Symposium of GCSF Global Corporate Sustainability Forum Hosted by the College of Business	Educational Resources	200,000	
		National Taipei University Departmental Alumni Association – Sponsorship for the 75th Anniversary Series of Activities, Department of Business Administration	Educational Resources	200,000	

Factory	Social Engagement Development Dimensions	Project Name	Community Risks and Opportunities	NTD	SDGs
Guangzhou	Community Building	Voluntary Blood Donation Event	Medical Needs	3,114	
		Donation for Prevention and Control of Two Hot Diseases	Disease Prevention	25,952	
		Used Clothing Donation	Material Donation	10,727	
	Charitable Donations	Shanmen Village Senior Citizens' Appreciation Event	Community Care	80,885	
Malaysia	Charitable Donations	Donation to Fire and Rescue Department	Disaster Resilience	17,533	
		Donation to the Police Administrative and Civilian Staff Union	Public Safety	29,455	
		Donation to Customs Department	Public Safety	17,182	



I. Community Building

(I) Sponsoring Local Schools' Anniversary Sports Days and Graduation Ceremonies

The Company takes schools surrounding its operating locations in Yangmei District and Xinwu District, Taoyuan City, as the primary targets of community care. Upon assessment, supporting local educational resources and youth care help enhance the interaction between the enterprise and the community while boosting local recognition; therefore, we continuously invest in educational support activities. The Company sponsored the 77th Anniversary Sports Day and the 55th Graduation Ceremony of Yangmei Junior High School, as well as the '60+9' anniversary event of Xinwu High School, respectively. Through resource injection and support, we bring more warmth and blessings to these important moments on campus.

(II) Sponsorship for Yangmei Volunteer Fire Brigade

The Company’ s operating site is located in Yangmei District, Taoyuan City. Considering that public safety and disaster response capabilities around the industrial park have a significant impacts on community safety, the Company continues to support local firefighting and rescue resources. In 2025, the Company donated relevant funds to the Yangmei Volunteer Fire Brigade to assist in acquiring rescue and protective equipment, thereby enhancing local emergency response capacity and community disaster resilience.

(III) Voluntary Blood Donation Event

Guangzhou ABC takes the surrounding communities of Hualong Town, Guangzhou City, as its primary scope of care. Considering the demand for medical blood and community health issues, the Company continuously encourages employees to participate in public welfare blood donation activities, supporting local medical resources through concrete actions. In 2025, the Company organized a voluntary and unpaid blood donation event for employees, which was joined by employees from various departments, helping to enhance the local blood supply.



(IV) Donation for 'Two-Fever' Prevention and Cooling Relief

In 2025, Dengue fever and Chikungunya fever outbreaks occurred in Guangzhou City. The Company assessed that local public health risks could impact community health and the operating environment, and thus initiated the 'Two-Fever Prevention and Control Care Action'. In addition to strengthening epidemic prevention measures within the factory area, the Company also donated cooling drinks and epidemic prevention materials to the Hualong Town Health and Wellness Committee and the Shanmen Village Party and Mass Service Center to support frontline epidemic prevention work.



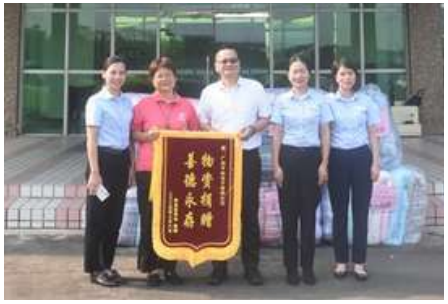
Shanmen Village Committee 'Two-Fever' Prevention Donation Event

Hualong Town Health and Wellness Committee 'Two-Fever' Prevention Donation Event



(V) Used Clothing Donation

The Company assessed that surrounding areas of its operating locations and cooperative communities may face social risks such as unequal resource distribution and inadequate care for vulnerable groups, which also represents an important opportunity to strengthen social care and corporate sustainable responsibility. Therefore, in August and December 2025, the Company organized donation activities for new blankets and used clothing, and commissioned the 'Huai En Charity Association' to assist in transferring these donations to remote and impoverished areas, thereby mitigating the shortage of basic living supplies in those regions. Through this donation initiative, the Company helped improve the quality of life for vulnerable groups, while strengthening the practice of corporate social responsibility and its connection with community care.



Eco-friendly New Blanket Donation Activity

Eco-friendly Used Clothing Donation Activity



II. Academic Development

The Company continuously focuses on issues of sustainable development, industry-academia collaboration, and talent cultivation. Given the geographical proximity between our operating location in Yangmei, Taoyuan, and the Sanxia Campus of National Taipei University (NTPU), both parties share a solid foundation of positive interaction in industrial development, talent exchange, and regional connection. In light of the rapid development of digital transformation, sustainable finance, and smart manufacturing, the Company assesses that enterprises may face risks such as tech talent shortages, industry-academia gaps, and insufficient sustainable governance capabilities in the future; at the same time, this represents a crucial opportunity to deepen regional industry-academia cooperation and nurture sustainable and technology-oriented talents. Consequently, the Company has long sponsored various academic and campus activities organized by National Taipei University, including the 'GCSF Global Corporate Sustainability Forum Academic Seminar,' the '2025 Smart Manufacturing and System Applications Industrial Master's Program,' and the '2025 Christmas Lighting Event and the 75th Anniversary Series of Activities of the Department of Business Administration'. Through supporting academic research, cross-disciplinary exchanges, campus culture, and specialized lectures, we facilitate the alignment between academia and industry, strengthen campus cohesion and diverse development, and help cultivate professional talents equipped with international perspectives, sustainable mindsets, and practical capabilities, jointly driving a fair, inclusive, and sustainable development model.



III. Charitable Donations

(I) Respect for the Elderly in Shanmen Village

Every year, the 28th day of the ninth month in the lunar calendar marks the birthday of Emperor Huaguang, the founder of Cantonese Opera, which is regarded as 'Respect for the Elderly Day' due to the long-standing belief of the villagers. The Company assessed that the communities surrounding its operating locations face aging populations and elder care needs; if adequate support is lacking, community care risks may arise. At the same time, this represents an important opportunity to deepen the interaction between the enterprise and the local community. Therefore, the Company supports local activities honoring the elderly through concrete actions and donations, conveying care and warmth to the seniors.

(II) Donations to Malaysian Police, Fire, and Customs Unions

Upholding the philosophy of giving back to society and caring for public safety, the Company considers that public safety issues—such as local security, firefighting and disaster rescue, and border management—may pose risks to community safety, employee security, and business operations. At the same time, this represents a crucial opportunity to strengthen community resilience and deepen local connections. Therefore, the Company made donations to support the Police Administrative and Civilian Staff Union, the Union of Fire Fighting and Rescue of Peninsular Malaysia, and the Customs Union at its operating locations, aiming to assist in enhancing public safety capacity and strengthening positive interaction between the enterprise and local communities.

6. Appendix

6.1 GRI Standards Content Index



Statement of Use	ABC Taiwan Electronics Corp. has reported the information cited in this GRI content index for the period from January 1, 2025 to December 31, 2025 with reference to the GRI Standards.
GRI 1	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	There are no applicable industry standards for the Company under the GRI Standards currently in effect.

GRI Standard / Other Source	Disclosure	Disclosure Title	Location	Page	Reason for Omission
GRI 2: General Disclosures 2021					
Organization and Reporting Practices	2-1	Organizational details	1.1.1 Corporate Overview	22	
	2-2	Entities included in the organization's sustainability reporting	1.1.1 Corporate Overview	22	
	2-3	Reporting period, frequency and contact point	0.1 About the Report	4	
	2-4	Restatements of information	0.1.3 Restatement of Information	6	
	2-5	External assurance	0.1.2External Verification/Assurance	6	

GRI Standard / Other Source	Disclosure	Disclosure Title	Location	Page	Reason for Omission
GRI 2: General Disclosures 2021					
Activities and Workers	2-6	Activities, value chain and other business relationships	2.3.1 Supply Chain Structure	64	
	2-7	Employees	4.1.1 Recruitment and Selection	101	
	2-8	Workers who are not employees			
Governance	2-9	Governance structure and composition	1.4.1 Corporate Governance structure	43	
	2-10	Nominating and selecting of the highest governance body			
	2-11	Chair of the highest governance body			
	2-12	Role of the highest governance body in overseeing the management of impacts			
	2-13	Delegation of responsibility for managing impacts	1.2.2 ESG Committee	29	
	2-14	Role of the highest governance body in sustainability reporting	1.4.1 Corporate Governance structure	43	
	2-15	Conflicts of interest			
	2-16	Communication of critical concerns			

GRI Standard / Other Source	Disclosure	Disclosure Title	Location	Page	Reason for Omission
GRI 2: General Disclosures 2021					
Governance	2-17	Collective knowledge of the highest governance body	1.2.2 ESG Committee	29	
	2-18	Evaluation of the performance of the highest governance body	1.4.1 Corporate Governance structure	43	
	2-19	Remuneration policies	4.1.3 Employee Benefits	112	
	2-20	Process to determine remuneration	4.1.3 Employee Benefits	112	
	2-21	Annual total compensation ratio	Not Disclosed	-	The relevant ratios are not disclosed due to confidentiality considerations regarding the individual compensation information of members of the highest governance body and the remuneration system.
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	0.2 Message from Management	7	
	2-23	Policy Commitments	1.2.2 ESG Committee	29	
	2-24	Embedding policy commitments	1.2.2 ESG Committee	29	

GRI Standard / Other Source	Disclosure	Disclosure Title	Location	Page	Reason for Omission
GRI 2: General Disclosures 2021					
Strategy, Policies and Practices	2-25	Processes to remediate negative impacts	1.4.4 Risk Management	52	
	2-26	Mechanisms for seeking advice and raising concerns	1.3.3 Stakeholder Communication	40	
	2-27	Compliance with laws and regulations	1.4.3 Code of Conduct	48	
	2-28	Membership of associations	1.1.2 Participation in External Associations	23	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	1.3.3 Stakeholder Communication	40	
	2-30	Collective bargaining agreements	4.3.2 Labor-management communication	125	
GRI 3: Material Topics 2021					
Material Topics	3-1	Procedures for resolving material topics	1.3.1 Material Topics Assessment Process	32	
	3-2	List of material topics	1.3.2 Material Topics management	34	

Governance					
Material Topics: Operational Performance					
GRI Standard / Other Source	**Disclosure**	**Disclosure Title**	**Location**	**Page**	**Reason for Omission**
GRI 2: General Disclosures 2021					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.0 Management Approach	14	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	1.1.3 Operational Performance	24	
	201-2	Financial implications and other risks and opportunities due to climate change	3.1.1 TCFD	75	
	201-3	Defined benefit plan obligations and other retirement plans	4.1.3 Employee Benefits	112	
Material Topic: Supply Chain Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	2.0 Management Approach	59	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	2.3.2 Supply Chain Management	67	
	308-2	Negative environmental impacts in the supply chain and actions taken	2.3.2 Supply Chain Management	67	

Governance					
Material Topics: Operational Performance					
GRI Standard / Other Source	**Disclosure**	**Disclosure Title**	**Location**	**Page**	**Reason for Omission**
Material Topic: Supply Chain Management					
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	2.3.2 Supply Chain Management	67	
	414-2	Negative social impacts in the supply chain and actions taken	2.3.2 Supply Chain Management	67	
Material Topic: Integrity Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.0 Management Approach	14	
GRI 205: Anti-Corruption	205-2	Communication and training about anticorruption policies and procedures	1.4.3 Code of Conduct	48	
Material Topics : Information Security and Customer Privacy					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.4.5 Information Security and Customer Privacy	55	

GRI Standard / Other Source	Disclosure	Disclosure Title	Location	Page	Reason for Omission
Material Topics : Energy Management, Climate Change					
GRI 3: Material Topics 2021	3-3	Management of material topics	3.0 Management Approach	72	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	3.2.2 Energy Use	87	
	302-3	Energy intensity	3.2.2 Energy Use	87	
Social					
Material Topics: Employment					
GRI 3: Material Topics 2021	3-3	Management of material topics	4.0 Management Approach	99	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4.1.2 Employee Structure	107	
	401-3	Parental leave	4.1.2 Employee Structure	107	

6.2 SASB

Criteria Code	Disclosed Item	Content	Chapter
RT-EE-130a.1	Total energy consumed, percentage grid electricity, percentage renewable	Total energy consumption: 36,019.28 GJ	3.2.2 Energy Use
		Percentage of purchased electricity: 90.48%	
		Percentage of energy from renewable sources: 34.23%	
RT-EE-150a.1	Amount of hazardous waste generated(tons), percentage recycled (%)	Total amount of hazardous waste: 29.84 t	3.2.4 Waste
		Percentage of recyclable waste: 30.02%	
RT-EE-150a.2	Number and aggregate quantity of reportable spills(cases), quantity recovered(KG)	0 cases; 0 KG	
RT-EE-250a.1	Number of recalls issued, total units recalled	529,951 pcs	NA
	Number of quality-related product recalls	0 pcs	
RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	There were no financial losses due to lawsuits related to product safety	
RT-EE-410a.1	Percentage of products by revenue that contains IEC 62474 declarable substances (%)	Not compliant with IEC 62474, but compliant with ROHS and REACH requirements	NA
RT-EE-410a.2	Percentage of eligible products, by revenue, that meet Energy Star® criteria (%)	None	NA
RT-EE-410a.3	Revenue from renewable energy-related and energy efficiency-related products	None	NA

Criteria Code	Disclosed Item	Content	Chapter
RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	ABC-ATEC has developed an emergency response plan and a business continuity plan. Regular drills have been organized to ensure the safety of equipment operations, enhance employees' response to a crisis, shorten the time of business disruption, and minimize impacts.	NA
RT-EE-510a.1	Description of policies and practice for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	ABC-ATEC's "Business Integrity Code of Conduct" has outlined preventive measures for business activities that are prone to higher risk of unethical behavior. Topics that are of concern to internal and stakeholders are subjected to risk assessment at the end of each year to ensure that the system remains effective.	1.4.3 Code of Conduct
RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	None	1.4.3 Code of Conduct
RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	None	1.4.3 Code of Conduct
RT-EE-000.A	Number of units produced by product category	Inductors 1,514,295 pcs	NA
		Others 48,237 pcs	
RT-EE-000.B	Number of employees	866 employees	4.1 Talent Attraction and Retention

6.3 Third Party Verification Report



SGS

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ABC Taiwan Electronics Corp.'S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by ABC Taiwan Electronics Corp. (hereinafter referred to as ABC-ATEC) to conduct an independent assurance of the Sustainability Report for 2025 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2026/5/7~2026/6/17. The boundary of this report includes ABC-ATEC Taiwan and overseas operational and production sites as disclosed in ABC-ATEC's Sustainability Report of 2025. The reporting boundary of the Report covers a portion of the entities included in the consolidated financial statements.
SGS reserves the right to update the assurance statement from time to time depending on the level of the Report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

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

RESPONSIBILITIES

The sustainability information in the ABC-ATEC's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body and management of ABC-ATEC. SGS has not been involved in the preparation of any of the material included in the Report.

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

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

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

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

SCOPE OF ASSURANCE AND REPORTING CRITERIA

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

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	Reporting with Reference to GRI Standards (2021)

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

ASSURANCE METHODOLOGY

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

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Greenhouse Gas Emission, SASB related disclosures, and non-material topics and the related indicators have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

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

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

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

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

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

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

ABC-ATEC has demonstrated commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, clients, suppliers, government, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.

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MATERIALITY

ABC-ATEC has identified and fairly represent topics from a wide range of sources that are material to the business. Evaluating the relevance of identified material sustainability topics based on suitable and explicit criteria. Formal review has identified stakeholders and those issues that are material to each group. ABC-ATEC are encouraged to have in place a materiality determination process that is applied across the organization to show the integration of implementation in materiality assessment.

RESPONSIVENESS

The Report includes coverage given to stakeholder engagement and channels for stakeholder feedback. ABC-ATEC are encouraged embed this process throughout the organization, including through relevant organizational processes, such as risk management, compliance and strategy development.

IMPACT

ABC-ATEC has demonstrated a process on identifying and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and services, as well as any related performance. ABC-ATEC is expected to integrate the identified impacts into its key management processes by the next reporting cycle.

ADHERENCE TO GRI

The report, ABC-ATEC's Sustainability Report of 2025, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The Report has properly disclosed information related to ABC-ATEC's contributions to sustainability development.
For future reporting, ABC-ATEC is encouraged to develop specific and measurable impact indicators based on the outcomes of its impact assessment process and to integrate these indicators into its management and performance monitoring framework.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000
Licensed Report
000-8/V3-8ZUFC

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

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6.4 Certificate

6.4.1 ISO Certificate

ISO 14001(Taiwan)



ISO 9001(Taiwan)



ISO 14001(Guangzhou)



ISO 9001(Guangzhou)



ISO 14001(Malaysian)



ISO 9001(Malaysian)



ISO 14001 (Shanghai)



6.4.2 IECQ

IECQ QC 080000(Taiwan)


IEC QUALITY ASSESSMENT SYSTEM (IECQ)

IECQ Certificate of Conformity
Hazardous Substance Process Management

ABC TAIWAN ELECTRONICS CORP.

Issued by the Certification body: LCIE Bureau Veritas

IECQ 17025(Taiwan)


IECQ Certificate of Approval
Independent Testing Laboratory

ABC Taiwan Electronics Corp.

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6.4.3 IATF

IATF 16949(Taiwan)


Certificate of Approval

ABC TAIWAN ELECTRONICS CORP.

IATF 16949 - FIRST EDITION

Bureau Veritas Certification

IATF 16949(Guangzhou)


Bureau Veritas Certification

IECQ QC 080000(Guangzhou)


IEC QUALITY ASSESSMENT SYSTEM (IECQ)

IECQ Certificate of Conformity
Hazardous Substance Process Management

GUANGZHOU ABC ELECTRONICS CORP.

Bureau Veritas LCIE

IATF 16949(Malaysian)


Certificate of Approval

AOBA TECHNOLOGY (M) SDN BHD

IATF 16949 - FIRST EDITION

Bureau Veritas Certification

6.4.4 Greenhouse Gas Verification Opinion


SGS

Greenhouse Gas Verification Opinion

ABC TAIWAN ELECTRONICS CORP

ISO 14064-1:2018

ABC-ATEC ELECTRONICS GROUP

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