

Implementation of the promotion of sustainable development in 2025:

Evaluation Item	Implementation Status ¹			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation ²	
1. Dose the company established a governance structure to promote sustainable development and set up a dedicated (or part-time) unit to promote sustainable development, those senior Management is authorized by the board of directors to handle and supervised by the board of directors? (OTC companies should report the implementation status, not just compliance or explanation.)	V		<p>1. Under the supervision of the Board of Directors, the Company set up the Corporate Governance and Sustainable Development Committee on 2018.5.2. The Company set up Corporate Governance Officer from 2018.12.1 and approved by Board of Directors and the officer shall oversee all relative amendment of Corporate Governance, Corporate Social Responsibility and Ethical corporate management. This committee is the highest-level sustainable development decision-making center in the company. The chairman serves as the chairman, the Corporate Governance Officer serves as the convener and a number of senior executives' team from different fields jointly review the company's core operational capabilities and formulate medium- and long-term sustainable development. plan.</p> <p>2. The "Corporate Governance and Sustainability Development Committee" serves as a cross-departmental communication platform that integrates vertically and horizontally connected. It has jurisdiction over the "Corporate Governance Team", "Corporate Social Responsibility Team" and "Ethical corporate management Team" for all aspects of environmental, society and corporate governance. Management function, identify sustainable issues related to company operations and stakeholders, formulate corresponding strategies and policies, compile budgets related to sustainable development of each organization, plan, implement and track implementation results to ensure sustainability. The development strategy is fully implemented in the company's daily operations.</p> <p>3. The "Corporate Governance and Sustainability Development Committee" reports to the Board of Directors on the implementation results on the implementation of the Company's 2025 corporate social responsibility in Dec. 2025. The content includes (1) identifying the concerns of stakeholders and formulating action plans to respond; (2) goals and policy revisions</p>	In accordance with Article 7 and 9 of “Corporate Social Responsibility Best Practice Principles” for TWSE/TPEX Listed Companies.”

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			on sustainability-related issues; (3) supervising the implementation of sustainable management issues and evaluating the implementation situation. The Board of Directors recognized and affirmed the operation and execution of the "Corporate Governance Sustainability Development Committee".	
2. Does the company conduct risk assessments of environmental, social and Corporate Governance issues related to the company's operations in accordance with the materiality principle and formulate relevant risk management policies or strategies? (OTC companies should report the implementation status, not just compliance or explanation.)	V		<p>The company formulated "risk management policies and procedures" on 2020.11.9 to conduct risk assessments on environmental, society and corporate governance issues related to company operations to ensure that the overall operation can be sustained and stable, good corporate governance and due diligence in corporate social responsibility.</p> <p>According to this procedure, the Corporate Governance and Sustainable Development Committee compiled a "Risk Management Assessment Questionnaire" for the company's risk management categories and risk projects and issued it to all teams in October 2025. All team analyzed and judged the possibility of risk events based on its actual situation. The company has made an analysis of its nature and degree of impact and has reported to the Audit Committee and the Board of Directors in November 2025 on the implementation of the company's 2025 risk management. ESG issues will be included in the risk assessment in the coming year according to the instructions of the Board of Directors.</p> <p>1. This disclosure covers the Company's sustainability performance in major locations between Nov 2024 and Oct 2025. The risk assessment boundary is based on the Company and is based on the relevance of the operation of the industry and the degree of impact on the major subject matter.</p> <p>2. The Corporate Governance Sustainability Committee conducts analysis and communicates with internal and external stakeholders based on the principle of materiality, so as to assess the ESG issues of great significance, formulate risk management policies for effective identification, measurement, supervision and control and</p>	In accordance with Article 1, 5, 6 and 9 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			take specific action plans to reduce the impact of related risks. 3. Based on the assessed risks, formulate relevant risk management policies or countermeasures as follows: (Note 1)	
3. Environmental issues (1). Does the company establish an appropriate environmental management system based on its industrial characteristics?	V		The company has established and obtained international standard ISO14001 environmental management system certification according to the characteristics of the industry. It attaches great importance to the impact of climate change on the company's development. By identifying climate risks and opportunities, it conducts annual greenhouse gas verification and analyzes the trend and points of greenhouse gas emissions over the years for follow-up. It's to set greenhouse gas reduction targets. The environmental management system includes wasted water and waste management and includes aspects of climate change and greenhouse gas to meet the basic principle of compliance with environmental regulations, it will gradually implement and promote environmental sustainability and assigned the corporate governance and sustainable development committee to supervise and manage. The certificate is valid from 7 Nov. 2025 till 7 Nov. 2028.	In accordance with Article 13 and 14 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”
(2). Is the company committed to improving the utilization efficiency of various resources and using recycled materials with low impact on the environment?	V		The company will continue to replace old equipment with new ones. The equipment in the manufacturing process needs to improve the use efficiency standards, eliminate non-compliant low energy use efficiency equipment, pay attention to the use efficiency of main energy equipment, promote energy-saving technologies and carry out energy-saving and reduction measures. Carbon, policies, goals and achievement status refer to the summary description of this environmental issue (4). The company's products continue to develop in the direction of high efficiency, small size and light weight. At the same time, they are intelligent, modular, networked, energy-saving and carbon-reducing. Mark the recycling and waste electronic and electrical equipment instruction marks on the outer packaging materials or stickers in order	In accordance with Article 12 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			<p>to reduce the generation of end-user product waste, so as to ensure that there will be no violations of health and safety regulations during the life cycle of each product.</p> <p>The company actively promotes a wide range of energy reduction measures. We carefully select equipment with high energy efficiency and energy-saving design, aiming to decrease both corporate and product energy consumption. Furthermore, we are committed to expanding the utilization of renewable energy sources to optimize overall energy efficiency.</p> <p>Concerning the materials used by our company, we strictly adhere to the European Union's RoHS and REACH standards in order to minimize the impact on the environment. In terms of green manufacturing, we prioritize reducing unnecessary resource waste and actively explore ways to develop technologies for waste reduction and reuse.</p>	
(3) Does the company assess the potential risks and opportunities of climate change for the company now and in the future and take measures to respond to climate-related issues?	V		<p>The sustainable development of the company has always been the commitment and obligation that the company has adhered to since its establishment. Through the identification of potential climate risks and opportunities, GHG carbon Footprint Verification operations are conducted to analyze the trends and hotspots of GHG emissions over the years, as a follow-up goal for GHG reduction. The company's environmental management system includes wastewater and waste management and incorporates climate change and greenhouse gas aspects. Based on the basic principle of compliance with environmental regulations, it is gradually implemented to promote environmental sustainability. "Energy resource utilization management procedures", "Waste management procedures", "Waste gas treatment and monitoring management procedures", "Environmental supervision and measurement management procedures" have been formulated for all colleagues to follow and the Corporate Governance Sustainable Development Committee has been instructed to carry out Supervision and management. In addition to recognizing the operational risks associated with climate change, our company also</p>	<p>In accordance with Article 17 of “Corporate Social Responsibility Best In accordance with Article 16 and 17 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”</p>

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			incorporates the climate-related financial information disclosure proposal, developed by the Task Force on Climate-Related Financial Disclosures (TCFD) under the International Financial Stability Board (FSB). We have integrated the four essential disclosure elements, namely "Governance," "Strategy," "Risk Management," and "Indicators and Targets," into our operational management. The results of our governance performance are disclosed in our sustainability report, aiming to provide stakeholders with insights into Ablerex's efforts towards climate change. Through this disclosure, stakeholders can better understand the impacts and opportunities associated with climate-related risks and the corresponding measures we have put in place. As per P.54-63 of the 2024 ESG report. https://www.ablerex.com.tw/esg/ESG2024.pdf	
(4) Does the company statistical analysis the greenhouse gas emissions, water consumption and total weight of waste in the past two years and formulate policies on energy conservation and carbon reduction, greenhouse gas reduction, water consumption or other waste management?	V		In order to cooperate with the promotion of energy-saving and carbon-reduction policies, the company has implemented a number of energy-saving and carbon-reduction measures. Also refer to the relevant regulations, according to the actual situation, to develop specific improvement goals. Please refer to our website https://www.ablerex.com.tw/esg/3.6.2.pdf As per Note 6	In accordance with Article 16 and 17 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”
4. Social issues (1). Does the company formulate relevant management policies and procedures in accordance with relevant regulations and international human rights conventions?	V		The company attaches great importance to the promotion of labor and business ethics policies. In addition to adopting the principles and spirit of the "GRI Standards" global sustainability report issued by the Global Reporting Initiative (GRI) in 2021, formulate and implement In addition to human rights-related policies and in accordance with relevant laws and regulations such as the "Labor Standards Law", "Employment Service Law" and "Gender Work Equality Law" promulgated by the relevant authorities, the "work rules" are formulated to regulate the rights and obligations of the company and employees. Protect the basic human rights and related rights and interests of employees and believe that every employee should be treated fairly and humanely and formulate "sexual	In accordance with Article 18 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			<p>harassment prevention measures, complaint and punishment measures" and provide channels for complaints to maintain gender equality at work and personal dignity. In addition, in order to fulfill social responsibilities, we work hand in hand with our partners and formulate a "Supplier Social Responsibility Best Practice" to expand our influence.</p> <p>The company's "human rights policy" respects the protection stipulated in the human rights convention and is published on the company's website. https://www.ablerex.com.tw/esg/3.3.1.pdf (Per as Note 4)</p> <p>The company regularly reviews its operations, supply chain and other related activities every year by paying attention to major social issues, questionnaires, etc. to identify and assess groups at risk and potential human rights risks and formulate a human rights issue control plan based on potential risks. And continue to monitor and improve plan implementation results.</p>	
(2). Does the company formulate and implement reasonable employee welfare measures (including compensation, vacation and other welfare, etc.) and appropriately reflect operating performance or results in employee compensation?	V		<p><u>Employee welfare measures:</u></p> <p>The company has established an employee welfare committee to ensure the well-being of our employees. Each year, we allocate funds for employee welfare programs aimed at providing high-quality benefits. These include employee travel subsidies, birthday gifts, wedding allowances, maternity allowances, funeral allowances, and more. Additionally, we offer a self-purchase computer subsidy program and other benefits. Our welfare measures go beyond legal requirements and encompass provisions such as group medical insurance, accident insurance, and health examinations for employees.</p> <p>Regarding the vacation system, employees are granted two days of weekly rest, as per the labor standards. After one year of employment, colleagues are entitled to ten days of special vacation per year, prorated for those employed for less than a year. In cases of childcare, serious injuries, or major accidents requiring extended leave, employees can apply for unpaid leave to balance personal and family needs.</p> <p>To ensure clarity and alignment, the company has formulated "Working Rules" in accordance with the Basic Labor Law. These rules cover</p>	In accordance with Article 21 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			<p>various aspects such as salary, bonuses, working hours, vacations, attendance assessment, and welfare measures. The aim is to establish clear rights and obligations for both employers and employees, fostering cooperation and career development.</p> <p>To enhance employees’ work efficiency, the Company provides a wide range of incentive programs, employee benefits, and a comfortable working environment. In addition, various employee welfare activities are organized from time to time to help relieve work-related stress and promote positive interaction among colleagues.</p> <p>The Company has established an Employee Welfare Committee. In 2024, approximately NTD 3.65 million was allocated to employee welfare funds to plan and provide comprehensive benefits, including subsidies for domestic and overseas employee travel, year-end banquets, birthday gifts, allowances for weddings, funerals and other life events, childbirth subsidies, the establishment of fitness centers, and the procurement of sports equipment. In addition, the Company offers free health check-up programs to ensure proper care for employees’ physical and mental well-being.</p> <p><u>Diversity and gender equality in the workplace:</u></p> <p>We place great importance on promoting labor and business ethics policies. The company strictly adheres to government regulations, international standards, and norms, and works to eliminate illegal discrimination and ensure equal job opportunities. We condemn forced labor and respect employees' freedom of assembly, association, and collective bargaining rights. Our commitment extends to providing a safe and healthy working environment, safeguarding employees' basic human rights, and upholding gender equality and personal dignity at work.</p> <p>Equal treatment is fundamental to our employment practices. We ensure fairness in employment, salary and benefits, training opportunities, promotion, dismissal, retirement, and other labor rights matters. We do not discriminate based on age, gender, physical or mental disability, race, ethnicity, nationality, religion, or any other status.</p>	

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			<p>We actively employ individuals with disabilities and aboriginal employees, respecting their cultural customs and providing appropriate holidays. In 2025, no violations of work rights or human rights were reported.</p> <p>To ensure transparency and fairness, we have a "Remuneration Committee" responsible for providing competitive and transparent remuneration policies.</p> <p>The Company complies with the statutory quota employment requirements under the Act for Protecting the Rights and Interests of Persons with Disabilities. In 2024, the Company exceeded regulatory requirements by employing seven persons with disabilities. In addition, the Company actively promotes equal pay for equal work and equal opportunities for career advancement for both genders, thereby fostering sustainable and inclusive economic growth.</p> <p>From 2022 to 2024, the proportion of female managerial positions consistently exceeded 10% for three consecutive years. In 2024, female employees accounted for an average of 23.92% of the workforce, while female managers represented 11.76%. Furthermore, over 90% (91.64%) of employees hold a college degree or above, and more than 70% (89.05%) are under the age of 50, indicating a stable and well-structured workforce.</p> <p><u>Employee remuneration based on business performance:</u></p> <p>According to the Article 25-1 of Articles of Incorporation of Alerex, if the Company have surplus earnings after close of fiscal year, shall be according to the performance of the year to set 6 to 10 percent of its reserves as employees' compensation, and not more than 2 percent of it as directors' and supervisors' remuneration. At least 30% of the total employee compensation shall be allocated to frontline employees. However, the company's accumulated losses shall have been covered. The directors' remuneration must be paid in cash.</p> <p>In addition to employees directly hired by the company, we may also include employees from affiliated companies who meet specific</p>	

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			<p>conditions as part of our remuneration policies.</p> <p>Salaries are adjusted based on market salary levels, economic trends, and individual performance to maintain competitiveness.</p> <p>Annually, the Salary and Remuneration Committee considers relevant company policies, the employee performance appraisal system, and corporate social responsibility policies when formulating the salary and remuneration policy.</p>	
(3). Does the company provide safe and healthy work environments for its employees and organize training on safety and health for its employees on a regular basis?	V		<p>Employees constitute an integral component of our company, serving as a cornerstone for its sustainable development. We prioritize the creation of a positive working atmosphere to guarantee the safety, both physical and mental, of our workforce. Our commitment extends to fostering workplace well-being, actively attending to the lives and health of our employees and fostering unity among our team. This cohesive force acts as a catalyst, paving the way for the establishment of an efficient, amicable, and diverse environment. Aligned with the pertinent regulations outlined in the "Occupational Safety and Health Law," we have formulated the "Safety and Health Code." This code provides a foundation for employees to implement occupational safety and health management in their daily activities. Regular health examinations are conducted for all employees every three years, reflecting our genuine concern for their physical and mental well-being. In collaboration with reputable hospitals, we introduce medical and health services within our facilities, thereby championing employee health and safety education. This initiative aids in identifying potential risks in the work environment, allowing employees to adopt safer and more suitable practices, mitigating health hazards in the workplace.</p> <p>To further enhance the overall well-being of our workforce, we have established a fitness center within our premises. This facility enables employees to strengthen their bodies and rejuvenate during both work and leisure hours, ultimately elevating morale and contributing to improved health indicators. Additionally, we have incorporated friendly spaces, such as a nursery room, washrooms, and dedicated</p>	In accordance with Article 20 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			<p>changing rooms for men and women.</p> <p>As part of our commitment to maintaining a safe and healthy workplace, we engage professional organizations to conduct environmental cleaning, elevator maintenance, water quality testing for drinking fountains, and other essential tasks. This is executed annually as per a meticulously planned schedule, ensuring the overall safety, health, and environmental quality of the workplace for all our employees. Our aim is to provide a high-quality, healthy, and safe working environment that reflects our dedication to the well-being of our valued team members. (Please also refer to pages 73~83 of the company's 2024 ESG report for details)</p> <p>(1). In 2024, the Company recorded one disabling occupational injury involving an employee. The incident occurred when the employee sustained a laceration to the right index finger caused by the equipment casing during the disassembly of a platform, and medical treatment including suturing was provided at a clinic. In response, the Company strengthened employee safety education and training and reinforced the requirement to wear appropriate personal protective equipment during operations.</p> <p>For 2024, the Company’s occupational safety indicators were as follows: Injury Rate (IR): 0.58, Occupational Disease Rate (ODR): 0, and Absenteeism Rate: 0.82%. Please refer to page 81 of the Company’s 2024 ESG Report for further details.</p> <p>(2). In accordance with the provisions of the Occupational Safety and Health Law, the company implements and promotes occupational safety and health management and regularly organizes on-the-job personnel education and training, disaster prevention drills and labor safety and health publicity every year to cultivate employees' correct concept of occupational safety; The site conducts labor safety assessments, operation inspections and plans for safe operation procedures, with the aim of eliminating sources of hazards, preventing work-related injuries and reducing the risk and occurrence of work-related injuries. In 2024, occupational safety</p>	

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			<p>and health education and training totaled 202 person-times and 934.5 hours. Please refer to page 79 of the company's 2024 ESG report.</p> <p>The company rigorously oversees factory safety to proactively prevent any potential hazardous incidents in the workplace. Adhering to the guidelines set forth by the Occupational Safety and Health Law, the company actively enforces and advances occupational safety and health management plans. Additionally, it conducts regular on-the-job personnel education and training, disaster prevention drills, and annual labor safety and health awareness campaigns.</p> <p>Throughout the year, the company has maintained a record of zero fire incidents within its premises. This achievement underscores our commitment to fostering a secure and healthy work environment for all employees.</p>	
(4). Does the company create an effective career development training program for employees?	V		<p>The company will arrange training for new recruits to understand the company's corporate culture, vision and working environment and put relevant measures on the company's website and internal employee system for all colleagues to follow. External professional training, the heads of various departments of the company can assign their colleagues to participate in external professional training according to work needs, to help employees enrich their knowledge and skills, improve work efficiency and quality, so that employees' learning and growth can be linked to the company's development goals. Employees can also request advanced training based on their own duties or professional needs.</p> <p>Regularly conduct performance appraisals for employees every year to encourage employees to continuously improve their work content, strengthen on-the-job training to enhance their learning skills and better combine personal career planning with company growth. Please refer to pages 75~76 of the company's 2024 ESG report for the 2024 talent cultivation education and training.</p>	In accordance with Article 21 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”
(5). Regarding the issues for health and safety of customers, privacy, marketing and labeling, does the	V		The laboratory established by the company's R&D center cooperates with certification bodies to meet international energy efficiency	In accordance with Article 23 of “Corporate Social

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company formulate relevant consumer protection policies and appeal procedures to comply with relevant laws and regulations and international standards?			standards, so as to ensure that products can be legally sold in various regions of the world and meet customer and market energy-saving product specifications. Because the laws and regulations of different countries are different, the access methods of various electronic products must submit test reports or certificates in accordance with relevant local regulations. And the company has a customer complaint handling procedure to provide a transparent and effective consumer complaint procedure for products and services. And set up a special area for interested parties on the company website to provide communication channels for interested parties to facilitate consumer complaints and the expression of opinions of various stakeholders. In addition, since 2016, an English corporate social responsibility web page has also been provided for foreign language stakeholders to further understand the company's operating conditions and provide a platform for complaints. The company regularly conducts customer satisfaction surveys every year to understand customer satisfaction with subjective and objective items such as service and product evaluation, as a reference for the company to continue to maintain or improve in the future.	Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”
(6). Does the company formulate a supplier management policy that requires suppliers to follow relevant regulations and issues regarding environmental protection, occupational safety and health, or labor rights?	V		The company formulates procedures such as "Procurement Management Procedures", "Supplier Evaluation Operation Procedures" and "Supplier Environmental Impact Operation Procedures", evaluates the quality and environmental impact of suppliers before trading with suppliers and confirms the actual situation. Since the establishment of the "Supplier Social Responsibility Principles" in 2015, the company supports and encourages high-standard corporate social responsibility practices, informs suppliers about corporate, ethical, labor, environmental and health and safety standards and asks suppliers to cooperate with the company's policies , Respect the basic rights of employees such as freedom of association and collective negotiation. All new suppliers are subject to evaluation and screening prior to engagement. The assessment covers five key dimensions: quality, management, technology, facilities, and level of cooperation . Only	In accordance with Article 26 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”

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			<p>suppliers achieving a minimum overall evaluation score of 70 points upon review are approved and included in the Company’s qualified supplier list.</p> <p>In addition, newly approved suppliers are required to sign a Corporate Social Responsibility (CSR) Commitment, under which they pledge to comply with environmental protection regulations, reduce pollution, promote energy conservation and carbon reduction, safeguard labor rights, prohibit forced labor, discrimination, and child labor, and improve workplace conditions. Suppliers are also required to adhere to relevant regulations concerning environmental protection, safety, and occupational health.</p> <p>Through these measures, the Company works collaboratively with its suppliers to enhance corporate social responsibility and jointly promote sustainable development and the implementation situation is announced on the company website : https://www.ablerex.com.tw/esg/3.1.3.PDF</p>	
5. Does the company refer to internationally used reporting standards or guidelines and compile reports such as sustainable development reports that disclose the company's non-financial information? Did the previous disclosure report obtain the assurance or assurance of a third-party verification unit?	V		<p>Corporate sustainable development have always been our commitments and obligations since the company was founded. Since 2015, the Company has proactively issued the annual publication "Corporate Responsibility Report of Ablere Electronics Co., Ltd.".</p> <p>To fully improve the quality of the report disclosure and be in line with international trends, the company's 2023 ESG report follows the guidelines of the Global Sustainability Reporting (GRI) Global Sustainability Report issued by the Global Reporting Initiative (GRI) in 2021 Compiled with rule. It is hoped that by adopting the "GRI Standards" (hereinafter referred to as the GRI Standards) program, the information disclosed in the report can better meet the expectations of stakeholders and fully demonstrate the company's efforts to achieve sustainable development.</p> <p>The ESG report of the company has been revised to the ESG report from 2024 and it has been verified by third-party in July. (Note 3)</p>	In accordance with Article 29 of “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies.”
<p>6. If the Company has established Sustainable Development Best-Practice Principles based on “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, please describe any discrepancy between the principles and their implementation:</p> <p>In November 2015, the company's board of directors approved the formulation of the company's "Corporate Social Responsibility Best-Practice Principles" for</p>				

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implementation and in response to legal updates, the board of directors approved the amendment to the "Sustainable Development Best-Practice Principles" on 2021.12.27 to strengthen the implementation of sustainable development. The company regularly reviews the implementation of the code and improves accordingly and there has been no difference in the implementation so far.				
7. Other important information to facilitate better understanding of the Company’s corporate social responsibility practices: (1). Ablerex payout dividends in consecutive 15 years from 2010-2024 in pursuing the maximum interest of shareholders. (2). The company's 11 th session (2024) just won the top 6-20% of the "Corporate Governance Evaluation". In summary, in the 11 evaluations, a total of 5 top 5% and 6 top 6-20% results were obtained. We will make persistent efforts to improve corporate governance performance and strive for good results. (3). Ablerex has arranged external consultation and established a team in structuring the relevant system. The ESG report of Ablerex, as per website (https://www.ablerex.com.tw/esg_3_4.php), had been disclosed for 9 years from 2015. The 2024 ESG report can be found on website as per https://www.ablerex.com.tw/esg/ESG2024.pdf (4). Develop and reaffirm a 2025 human rights policy. (Note 4) (5). Social participation (5.1) industry-academia cooperation/collaboration project In addition to providing high-quality products and services to support the global pursuit of cleaner and more reliable green energy, the Company actively participates in a wide range of social welfare and public-interest initiatives. In recent years, guided by the principle of integrating its core technologies with social contribution, the Company has continuously invested both human and financial resources in areas such as environmental and energy education and the cultivation of green-energy leadership talent. From the end of 2019 through the end of 2024, the Company invested a total of NTD 2,904,500 in support of multiple industry–academia research programs. These included sponsored and commissioned research projects with National Kaohsiung University of Science and Technology (Nanzih Campus) on “ <i>Silicon Carbide (SiC) AC/DC Converter Technologies</i> ” and “ <i>Uninterruptible Power Supply (UPS) System Technologies.</i> ” The outcomes of these projects were published in relevant academic journals by the principal investigators, fostering mutually beneficial development between the Company’s product R&D capabilities and academic research and practice. The Company also expects these research initiatives to further contribute to industrial upgrading both domestically and internationally. The Company’s industry–academia collaboration programs have been sustained for more than 20 years . In 2024 , three managerial personnel participated as supervisors in such programs, benefiting three enrolled students , with a total of 352 hours of engagement. (5.2) Indonesian Mulandali Tua District Health Care Support Program In response to the Sustainable Development Goals (SDGs) and their universal values of cross-border humanitarian concern, the Company has allocated resources to Medan, Indonesia , to support the development of basic child healthcare capabilities among local school teachers and community health caregivers. These initiatives aim to enhance fundamental hygiene education facilities and strengthen basic health awareness among school-aged children within local communities. Following its sponsorship in 2023 of the Sri Lanka Soy Milk Nutrition Program implemented by the Taiwan Health Cooperation and Development Organization, the Company continued its commitment in 2024 by sponsoring a nutritional supplementation program for rural kindergartens in Indonesia . This initiative seeks to improve children’s Body Mass Index (BMI) levels and support healthy growth and development. Through these efforts, the Company provides nutritional support to kindergarten children living in rural areas of Indonesia, contributing to improved childhood health outcomes and long-term community well-being. (5.3) Literary and artistic activities				

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Sanxiuyuan in Dapi Township, Yunlin, has hosted outdoor concerts every autumn. Continuing our tradition of support, our company is sponsoring the 2024 Sanxiuyuan Elegant Collection Liuxia Outdoor Concert.				
(6) Set up the Corporate Governance Sustainable Development Committee, which has a Corporate Governance Team, a Corporate Social Responsibility Team and a Corporate Ethical corporate management Team. Note 5				
(7) The issues of concern, communication channels and communication between the company and stakeholders in 2024 are as Note 2.				
(8) The corporate responsibility reports of the past years are placed on the company's website: https://www.ablerex.com.tw/esg_3_4.php for download.				
8. If the corporate social responsibility reports have received assurance from external institutions, they should state as below: The ESG report is verified by Great International Certification Co., Ltd. and it has passed the AA 1000: AS (2018) responsibility principle to carry out Type 1 moderate assurance level assurance.				

Note 1: Risk assessment and correction action in 2025

Material topics	Risk assessment items	Risk level	Risk management policy or countermeasures	Risk management execution assessment
Corporate Governance	Ethical management and anti-corruption	Low	Formulate the Corporate Governance Best Practice Principles and the Procedures for Ethical Management and Code of Ethical Conduct and establish communication channels for external stakeholders. and other mechanisms to implement them. In recent years, there have been no violations of ethical management and anti-corruption or fines from the competent authorities.	Effective
	Shareholders' rights and interests	Low	Commission specialized shareholder services agents to handle shareholder matters, establish communication channels between the spokespersons and external stakeholders, and discloses information on finances, business, products, corporate governance, etc. on the Company's website. The company has paid dividends for 13 consecutive years since its listing on the OTC market.	Excellent
	Socioeconomic compliance	Low	Analyze changes in relevant regulations and other international regulations and take various countermeasures for continuous evaluation and control. The Company has fulfilled corporate governance and CSR, formulated internal control measures and various management regulations for daily operations in accordance with the Company Act and the Securities and Exchange Act, and obtained the ISO 9001 Quality Management System and the ISO 14001 Environmental Management System certification to meet the requirements of risk management and regulatory compliance.	Effective
Operations	Operational and market risks	Low	Each business unit analyzes changes in the industries and adopt various countermeasures to control and handle potential market risk crises.	Effective
	Financial, liquidity, credit	Low	Establish internal control systems, and control and implement procedures related to acquisition or disposal of assets, endorsement and guarantees, and lending funds to others.	Ordinary
	Interest rate and exchange rate changes	Low	(1) Continue to strengthen the currency hedging concept of financial personnel and use the online real-time exchange rate system and strengthen interaction with financial institutions to analyze and judge the trend of exchange rate changes to respond to the negative impact of exchange rate fluctuations.	Effective

Material topics	Risk assessment items	Risk level	Risk management policy or countermeasures	Risk management execution assessment
			<p>(2) Before quoting to customers, comprehensively consider and evaluate future exchange rate trends and factors affecting the exchange rate to determine an appropriate and reasonable quote to minimize the impact of exchange rate changes.</p> <p>(3) A certain degree of natural hedging effect can be achieved through the control of mutual offsets of recurring foreign currency receivables.</p> <p>(4) Evaluate and purchase various derivative financial products that can effectively reduce exchange rate risks in accordance with the company's "Operational Procedures for Acquiring and Disposing of Assets" and have the responsible person in charge strictly control hedging positions to avoid inappropriate transactions to reduce exchange rate risks. exchange losses caused.</p>	
	Information security management measures	Low	The policy objectives of information security risk management are met in three aspects, information security governance, regulatory compliance, and technology application. From system to application and individual to overall, we fully implement the information security management and control measures to ensure the correctness, integrity and security of information and communication, to achieve information security risk management and protect the results of the Company's operations. The company adopted the ISO-27001 information security management system in 2023 and complete verification by the third-party agency in October.	Effective
	Intellectual property management measures	Low	We are one of the leading companies specializing in UPS and power quality disturbance (PQD) equipment in the technical fields of power conversion and clean energy technologies. We value intellectual property rights and have formulated the IP Acquisition, Maintenance and Operation Procedures, the Computer Operation Procedures and others to enforce the protection of the Company's intellectual property rights. The annual summary reports present its operations to the Audit Committee and Board of Directors.	Effective
Environment	Climate change and management	Low	By identifying potential climate risks and opportunities and incorporating the GHG inventory operations, we analyze trends and hotspots of GHG emissions	Effective

Material topics	Risk assessment items	Risk level	Risk management policy or countermeasures	Risk management execution assessment
			<p>over the years and make them the follow-up objectives for GHG reduction.</p> <p>We integrate the concept of reducing environmental impact into all stages of product life cycles and work together with the supply chain to continue developing energy-saving products. The company adopted ISO 14064-1 greenhouse gas inventory and verified by the third-party verification in 2024.</p>	
	Wastewater and waste management	Low	<p>Formulate the Energy and Resources Management Procedures to properly manage water, electricity and other energy resources.</p> <p>The Company specializes in assembly and manufacturing, and only domestic wastewater is discharged to the sewer system. We have requirements for domestic water use in order to conserve water and reduce wastewater.</p> <p>According to our Waste Management Procedures, general wastes are sorted and delivered to qualified recycling operators, and industrial wastes are entrusted to qualified resource processors for disposal.</p>	Effective
Society	Occupational safety	Low	<p>Establishment of various strategies according to laws and execution thereof</p> <p>Employee health examinations are held regularly.</p> <p>The production workshops are regularly inspected for their noise intensity.</p> <p>Promote labor safety education, lectures on fire protection and fire drills. The company is planning to adopt ISO45001 Occupational Health and Safety Management Systems in 2025.</p>	Effective
	Product safety	Low	<p>The laboratory established by the R&D center collaborates with certification agencies to comply with international energy efficiency standards, ensuring that products can be legally sold in various regions around the world and meet customer and product requirements.</p>	Effective

Material topics	Risk assessment items	Risk level	Risk management policy or countermeasures	Risk management execution assessment
			Since the laws of various countries are different, the approval of electronic products shall be made based on the test reports or certificates submitted according to the relevant local regulations.	
	Supplier management	Low	We have formulated the Procurement Management Procedures, the Supplier Assessment Procedures and the Supplier Environmental Impact Assessment Procedures, and we assess their quality and the status of environmental impact and verify the actual situation before transactions with suppliers.	Effective

Note: The Corporate Governance and Sustainability Committee conducts risk assessment and analysis based on stakeholders' concerns with material environmental, social and corporate governance topics and the operational risks of the nature of the industry. The risk management policy or countermeasures have been reported to the board meeting on November 3, 2025, together with the Risk Management Policy and Procedures for review.

Note 2 Concerns, communication channels and communication with stakeholders:

Stakeholder	Issues concerned		Communication channels, response methods and frequency of communication	Status of communication in 2024
Employees	Customer relationship management Economic performance Talent Cultivation Innovation and R&D	Supplier management Regulatory compliance Occupational safety and health Greenhouse gas management	Set up internal communication channels and hold regular labor-employer meetings for two-way communication. Established the employee welfare committee to coordinate and announce various employee welfare matters. Hold employee education and training sessions for new hires and current employees.	Information being disseminated through internal announcements and email notifications. Positive communication in the four times labor-employer meetings held during the year. Employee Welfare Committee operates properly and announces welfare matters. Four sessions were held during 2024, totaling 144 hours for employee training and education.
Government agencies	Regulatory compliance Talent Cultivation Customer relationship management Economic performance	Occupational safety and health Innovation and R&D Supplier management Greenhouse gas management	The official website provides information on the spokesperson and the communication channels available for stakeholders. Corporate website discloses information related to corporate governance, finances and sales performance in a timely manner. The interactions between the liaison of official document exchange and the competent authority adopt proper corporate governance and regulatory compliance procedures.	The Company's website discloses information related to operations, finances and corporate governance. Starting 2024.8.1, the Company voluntarily discloses the 2023 sustainability report on the Market Observation Post System and the Company's website. Good communication with the competent authority, and there are no violations.
Customers	Customer relationship management Innovation and	Occupational safety and health Supplier	The official website provides information on the communication channels available for stakeholders. There are customer service personnel who provide consultation and handle suggestions and grievances	Properly conduct customer relationship management and implement customer satisfaction survey according to schedule as the basis for management

Stakeholder	Issues concerned		Communication channels, response methods and frequency of communication	Status of communication in 2024
	R&D Regulatory compliance	management Talent Cultivation	filing to protect the rights and interests of customers. Annual customer satisfaction survey as the focus of the Company's internal management.	improvement. Two customer satisfaction surveys were conducted during the year, and the total average score of 90.7 achieved the target.
Suppliers or contractors	Supplier management Economic performance Occupational safety and health	Customer relationship management Regulatory compliance Talent Cultivation	The official website provides information on the communication channels available for stakeholders. Actively invite suppliers to sign the Supplier Social Responsibility Commitment to jointly promote governance, environment and social responsibilities for sustainability. Supplier evaluation and management	Worked with suppliers to fulfill their corporate social responsibilities, and new suppliers affirmed the actions and signed the Commitment in response. Continued to evaluate suppliers with whom the Company has consistent transactions during the year, and the total average score of 97.61 achieved the target.
Shareholders or investors	Economic performance Occupational safety and health Customer relationship management Supplier management	Innovation and R&D Greenhouse gas management Regulatory compliance	The official website provides information on the communication channels available for stakeholders. Corporate website discloses information related to corporate governance, finances and sales performance in a timely manner. Hold annual general meetings and disclose the annual reports in both Chinese and English versions.	The Company's website discloses information related to operations, finances and corporate governance. Investor relations platform complies with laws and sincerely provides answers to shareholder and investor inquiries. The shareholder meeting held on 2024.6.25 had positive results.
Banks	Regulatory compliance Greenhouse gas management Customer	Economic performance Occupational safety and health	Corporate website discloses information related to corporate governance, finances and sales performance in a timely manner. Establish communication and information channels, maintain contact with banks and properly handle	The Company's website discloses information related to operations, finances and corporate governance. Maintain good communication with banks, comply with laws and regulations

Stakeholder	Issues concerned	Communication channels, response methods and frequency of communication	Status of communication in 2024
	relationship management Innovation and R&D	finances and operations.	and sincerely respond to banks' inquiries.

Note 3: Set up the operation and implementation.

Year	Stage	Work projects	period	Scheduled completion date	Execution progress
2025	Planning Phase	1. ESG questionnaire collection and Identify major topics	Jan to Feb	2/E	as planned
		2. ESG Workshop	Mar	3/M	as planned
	Implementation phase	3. Update the outline structure	Mar	3/E	as planned
		4. Collect and expose project information and drafting	Mar to Apr	4/E	as planned
		5. Discussion on the management policy and disclosure project explanatory documents	Apr to May	5/E	5/6
	Confirmation phase	6. Confirmation and finalization of ESG report content	Apr to June	6/13	6/3
	Verification phase	7. Third-party verification company review	June to Aug	7/3	7/3
		8. Graphic Design of the report (Chinese and English versions)	Aug to Sept	7/E	7/15
	Disclosing phase	9. Release the 2022 ESG report in Chinese	Aug	8/1	8/1
		10. Publish the 2022 ESG report in English	Dec	8/15	8/15

Independent Assurance Statement

Statement No. 000-697/V3-ACGPK

This Independent Assurance Statement by ARES Certification Co., Ltd. on Ablerex Electronics Co., Ltd. ESG Sustainability Report of 2024.

ARES International Certification Co., Ltd. and Ablerex Electronics Co., Ltd. are mutually independent organizations. In addition to the assessment and verification of 2024 ESG Sustainability report, ARES International has no financial relationship with Ablerex Electronics Co., Ltd.

The purpose of this Independence Assurance Statement (hereinafter referred to as Statement) is only to conclude that the relevant issues within the scope of the Ablerex Electronics Co., Ltd.'s ESG Sustainability Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, ARES International is not responsible or liable for any legal or other responsibility.

This Statement is based on the conclusions made from the verification of the relevant information provided ARES International by Ablerex Electronics Co., Ltd. Therefore, the scope of the verification is based on and confined to the content of these provided information, and ARES International shall consider that the contents of the information are complete and accurate.

All concerning and questions about the contents or the relevant issues contained in this statement shall be answered by the Ablerex Electronics Co., Ltd.

The Scope of Assurance

The agreed scope of assurance by Ablerex Electronics Co., Ltd. and ARES International includes the following:

- The contents of the entire ESG Sustainability Report and all operating performance of Ablerex Electronics Co., Ltd. from January 1st, 2024 to December 31st, 2024.
- According to the type 1 of application of the AA1000 Assurance Standard (v3), the assessed nature and degree of the Ablerex Electronics Co., Ltd.'s compliance with the AA1000 Accountability Principles (2018) but excluding the verification of the reliability of the information or data disclosed in the ESG Sustainability Report.

This statement is prepared in Chinese and has an English version for reference. In the event of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

ARES INTERNATIONAL's Opinion

We summarize the contents of Ablerex Electronics Co., Ltd.'s ESG Sustainability Report and provide a fair opinion of Ablerex Electronics Co., Ltd.'s relevant operations and performance. We believe that the indices such as economic, social and environmental performance of 2024 are presented correctly. The performance indices disclosed in the report demonstrate Ablerex Electronics Co., Ltd.'s efforts to identify and meet stakeholder expectations.

Our verification activities are implemented by a team with the capacity for verifying in accordance with AA1000 Assurance Standard (v3), as well as planning and implemented this part of the activities to obtain the necessary information and data. We believe there are sufficient evidences provided by Ablerex Electronics Co., Ltd. to show that its reporting method according to the AA1000 Assurance Standard (v3) and their self-statement are in line with the GRI standards.

Verification Method

In order to collect evidences related to conclusions, we implemented the following tasks:

- Implement the high-level management review for topics from external groups related to ESG Sustainability policy to confirm the appropriateness of the report in this statement.
- Discussions about stakeholder's engagement with the managers of Ablerex Electronics Co., Ltd., however, we have no direct contact with external stakeholders.
- Interviews with employees related to ESG Sustainability management, report preparation and information provision.
- Review the critical developments related to organizations.
- Review the scope and maturity of systems related to financial and non-financial reports.
- Review the supporting evidences declared in the report, and the process management described in the report and its associated AA1000 Accountability Principles (2018) on the principles of inclusivity, materiality, responsiveness and impact.

Conclusion

The detailed review results of the AA1000 Accountability Principles and the core disclosures of the Global Reporting Initiative (GRI) Standard, Sustainability Accounting Standards Board (SASB) Standards for inclusivity, materiality, responsiveness and impact are as follows:

- **The inclusivity**

This report reflects that Ablerex Electronics Co., Ltd. engages with its stakeholder through a variety of channels, such as internal and external communication mechanisms and the activities of stakeholders. This report covers topics of concern in stakeholders associated with Ablerex Electronics Co., Ltd., fairly reports, and discloses economic, social, and environmental information. In our professional opinions, this report covers Ablerex Electronics Co., Ltd.'s inclusivity issues.

- **The materiality**

Ablerex Electronics Co., Ltd. publishes the information related to ESG Sustainability to enable stakeholders to judge the Ablerex Electronics Co., Ltd.'s management and performance. In our professional opinions, this report appropriately covers the material issues of Ablerex Electronics Co., Ltd.

- **Responsiveness**

Ablerex Electronics Co., Ltd. responds to requests and opinions from stakeholders. The implementation methods include customer satisfaction surveys and communication mechanisms for numerous internal and external stakeholders. In our professional opinions, this report covers Ablerex Electronics Co., Ltd.'s responsiveness topics.

- **Impact**

Ablerex Electronics Co., Ltd. developed and implemented processes to monitor, measure and account for how their actions affect the wider ecosystem, echoing all the aspects of this report demonstrated by their own management systems and capabilities issue content, and provide the comprehensive and balanced disclosure, such as the declaration of energy projects and carbon footprint verification. In our professional opinions, this report covers Ablerex Electronics Co., Ltd.'s impact topic.

GRI Standards

Ablerex Electronics Co., Ltd. provides declaration of compliance with the GRI Standards. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to GRI Standards in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of Ablerex Electronics Co., Ltd.

SASB and TCFD standards

Ablerex Electronics Co., Ltd. provides declaration of compliance with the SASB and TCFD standards. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to SASB and TCFD standards in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of Ablerex Electronics Co., Ltd.

Assurance Level

According to the AA1000 Assurance Standard (v3), we verify this statement as a medium level of assurance, as in the scope and method described in this statement.

Responsibility

The responsibility of this ESG Sustainability report, as stated in this statement, is owned by the person in charge of Ablerex Electronics Co., Ltd. The responsibility of ARES International is to provide professional opinions based on the described scope and method, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

ARES International is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000AS, AA1000AP, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001 and ISO 9001. This independent assurance statement is based on the ARES International's fair trading guidelines.

On behalf of the assurance team

July 3, 2025

ARES International Certification Co., Ltd. (ARES Certification Group)

Taiwan, Republic of China

Signed by

林育德

Lead Verifier

Calvin Chen

C.E.O
Calvin Chen



AA1000
Licensed Report
000-697/V3-ACGPK

Human rights policy and Implementation

Updated on 2025.12.05

Ablerex Electronics respects and supports the labor standards set forth in the Universal Declaration of Human Rights, the United Nations Global Compact, and the International Labour Organization (ILO) Conventions, and is committed to ensuring that every individual, both within and outside the Company, is treated with equality and dignity. The Company has established a Human Rights Policy Statement, which is implemented across operations through the following seven core principles:

- (1) compliance with applicable local laws, regulations, and international standards;
- (2) elimination of unlawful discrimination and the reasonable assurance of equal employment opportunities;
- (3) prohibition of child labor;
- (4) prohibition of inhumane treatment;
- (5) prohibition of forced labor;
- (6) respect for employees' freedom of association and right to collective bargaining; and
- (7) provision of a safe and healthy working environment, as well as the promotion of physical and mental well-being and work-life balance.

In order to uphold the principles of labor and business ethics, the company embraced the tenets and ethos of the Global Reporting Initiative's (GRI Standards) in 2021. Beyond the implementation of human rights-related policies, the company, in accordance with the government's "Labor Standards Act" and other pertinent laws, has established "work rules" delineating the rights and obligations concerning employees' human rights. This proactive approach aims to safeguard the fundamental human rights and related interests of employees, fostering an environment where each employee is treated with fair and humane consideration. Notably, the company has instituted "control measures and punitive measures against sexual harassment" and implemented a grievance channel, fostering gender equality and preserving personal dignity.

Human Rights Assessment

Committed to sustainable development, the company places a premium on people and the environment, assuming and promoting social responsibility for employees, consumers, and the overall environment. In a demonstration of dedication to a safe and healthy workplace, an environmental engineering and health management unit has been established. This unit deploys occupational safety and health personnel to manage the well-being of employees, conducting regular health inspections for in-service employees. Collaborating with partners, the company has formulated a "Supplier Social Responsibility Code" and signed a corporate social responsibility commitment, expanding its positive impact.

Human Rights Concerns and Practices

- **Compliance with Relevant Regulations and Guidelines**

The company has a detached ethical standard and must comply with relevant local government regulations and international standards and regulations. When implementing business activities, it should adopt standards that can provide employees with the greatest guarantees.

Ablerex follows the laws and regulations of the governments in various regions, when there are major changes in the company's operations that may affect the rights and interests of employees, or when there are major changes in employees' positions, they will be notified and discussed in advance.

If the labor contract is to be terminated, a notice period will be given in accordance with the Labor Standards Act as follows:

- Those who continue to work for more than three months but less than one year shall be notified ten days ago.
- Those who continue to work for more than one year but less than three years will be notified 20 days in advance.
- Those who continue to work for more than three years shall be notified 30 days in advance.

- **Elimination of Discrimination and Ensuring Equal Opportunities**

Ensuring equal treatment across employment, salary, welfare, training, promotion, and other labor aspects, the company commits to non-discrimination based on age, gender, physical and mental disabilities, race, ethnicity, nationality, religion, or other factors.

- **Prohibition of Child Labor**

Conforming to the norms of the ILO Convention No. 138 and the UN Convention on the Rights of the Child, the company strictly prohibits the illegal employment of child labor, adhering to specified working hours and conditions. The company maintains a clean record of not employing any child labor in 2024.

- **Prohibition of Inhumane Treatment**

The company expressly prohibits personal injury, improper physical punishment, threats of physical and sexual harassment, verbal violence, or any form of intimidation.

- **Prohibition of Forced Labor**

In adherence to local laws and regulations, the company ensures that working hours, including overtime, adhere to stipulated limits. An attendance system is in place to monitor abnormal attendance, and designated personnel review such cases, notifying relevant supervisors for appropriate work arrangements, prioritizing the health and quality of family life for colleagues.

- **Respect for Employees' Freedom of Association and Right to Collective Bargaining**

Respecting employees' freedom of assembly and association, the company acknowledges the right

to collective bargaining in accordance with China's trade union law.

- **Providing a Safe and Healthy Working Environment**

Prioritizing employee health as the greatest wealth, the company offers a comprehensive health and safety plan. In accordance with the Occupational Safety and Health Law, the company implements and promotes occupational safety and health management plans, conducting periodic labor safety assessments and operation inspections. The goal is to eliminate hazards, prevent work injuries, and reduce the risk of occupational injuries.

- **Physical and Mental Health and Work-Life Balance**

The company supports colleagues in strengthening their bodies during leisure time by providing a gymnasium and washrooms. Furthermore, all employees receive a general health check every three years, with the company covering the associated costs. To enhance safety, the company organizes labor safety and health and fire safety training biannually. Upholding quality office environments, the company implements regular cleaning and maintenance, environmental disinfection operations, and drinking water quality checks for drinking fountains, ensuring a healthy, safe, and hygienic workplace.

Human rights risk mitigation measures

- **Human rights protection training practices**

- Provide relevant laws and regulations for newcomer training

The company will arrange new recruit training for new recruits, summarizing company profile, business philosophy, quality policy, work rules, employee code of ethics and conduct, management of personal data protection, employee environmental safety and hygiene introduction, Ethical corporate management code, corporate social responsibility Codes, supplier social responsibility codes, human rights policies, major internal information processing and insider transaction management measures, product introductions, Cyber security risk management, respect for intellectual property rights, welfare courses, etc., to understand the company's corporate culture, vision and working environment, And put the relevant measures on the company website and internal staff system for all colleagues to follow.

- Provide employee opinions or appeal channels
- The company prohibits personal injury, improper corporal punishment, threats of physical, sexual and other harassment, verbal violence or any other forms of intimidation. Set up internal and external feedback or appeal channels.
- Occupational Safety Training
 - The company organizes labor safety and health and fire safety training every year to enhance the awareness of environmental sanitation. Occupational safety and health personnel may return to training in accordance with the regulations of the competent authority to ensure continuous improvement. And participate in external professional training according to work

needs, enrich knowledge and skills, improve work efficiency and quality, and learn and grow to connect with the company's development goals.

- **Number of Participants in Training Related to Human Rights Protection**
- In 2024, the company conducted 58.5 hours of internal staff education and training, involving 49 participants.

The company regularly reviews its operations, supply chain and other related activities every year by paying attention to major social issues, questionnaires, etc. to identify and assess groups at risk and potential human rights risks, and formulate a human rights issue control plan based on potential risks. , and continue to monitor and improve plan implementation results.

The company's human rights management policies and specific plans are summarized as follows:

Human Rights Management Policy	Specific Plan
<ul style="list-style-type: none"> • Provide a safe and healthy working environment 	<ul style="list-style-type: none"> • The Company provides comprehensive health examinations for all employees every three years and conducts workload and stress assessment questionnaires to safeguard employees' physical and mental well-being. In collaboration with medical institutions, on-site healthcare services are offered, along with health promotion and environmental safety education. Health consultations are arranged for employees identified as high-risk cases.
<ul style="list-style-type: none"> • Support employees in maintaining physical and mental well-being and a healthy work–life balance 	<ul style="list-style-type: none"> • A fitness center is available within the plant premises, allowing employees to exercise and relax during breaks, thereby enhancing morale and improving overall health indicators. • In accordance with occupational safety and health regulations, the Company implements an Occupational Safety and Health Management Program and conducts regular training sessions, disaster prevention drills, and workplace safety and health awareness activities each year to cultivate proper safety awareness among employees.
<ul style="list-style-type: none"> • Eliminate unlawful discrimination and reasonably ensure equal employment opportunities 	<ul style="list-style-type: none"> • The Company ensures equal treatment in all labor-related matters, including recruitment, compensation and benefits, training

	opportunities, promotion, termination, and retirement, and strictly prohibits discrimination based on age, gender, disability, race, ethnicity, nationality, religion, or any other status.
Prohibit forced labor and comply with local government labor laws	Implement leave policies and encourage employees to prioritize work–life balance. Working hours (including overtime) shall not exceed the limits prescribed by applicable laws and regulations, and employees shall be provided with at least one rest day within every seven-day period, in order to safeguard physical health and support a healthy balance between work responsibilities and family life.
Promote human rights policies and require suppliers to sign a “Social Responsibility Commitment,” working together to foster sustainable development.	Each supplier is invited to fill in the sustainable development self-evaluation form. As of 2025, the company's suppliers with ongoing transactions have signed a total of 641 social responsibility commitment letters.

Implementation Status:

1. In 2025, the Company continued to provide education and training programs on human rights protection for employees. A total of 262 training hours were delivered, with 262 employee attendances recorded, representing 74% of the Company’s total workforce. Going forward, the Company will continue to monitor human rights–related issues and promote relevant training programs to enhance awareness of human rights protection and to reduce the likelihood of related risks.
2. In accordance with Company policy, the Company does not employ child labor.

Note 5: To improve and implement the management functions of the company in all aspects of environment, society and corporate governance, the "Corporate Governance and Sustainability Development Committee" is specially set up, under the jurisdiction of the "Corporate Governance Team", "Corporate Social Responsibility Team", "Ethical corporate management Team". The 2026 Implementation Plan are as follows:

Item	Description	Implementation Plan	Estimated Finish date
1	The Corporate Governance and Sustainability Development Committee plans, coordinates, and monitors the implementation of its responsibilities in accordance with applicable laws and regulations, rules and guidelines issued by the competent authorities, and the Company's internal management policies.	In accordance with applicable laws and regulations, announcements issued by the competent authorities, and the Company's internal management policies, the Company carries out updates to its internal rules and procedures throughout the year and monitors the implementation status of each item.	
2	The Committee regularly reports to the Board of Directors, prior to the end of each fiscal year, on the implementation results of the annual action plan, and formulates the execution plan for the following year.	<p>Execution plan :</p> <ol style="list-style-type: none"> 1. Approval by the Board of Directors of the draft ESG Report (including the stakeholder questionnaire survey) 2. Annual Risk Assessment Report 3. Intellectual Property Management Plan and Implementation Status 4. Information Security Risk Management Implementation Status 5. ISO 14064-1 Greenhouse Gas Inventory and Verification 6. ISO 14067 Product Carbon Footprint Inventory and Verification 7. ESG Report Assurance (Third-Party Verification) 8. Publication of the ESG Report 9. ISO 45001 Certification Audit (Annual Review) 	<ol style="list-style-type: none"> 1. Q2 2. Q4 3. Q4 4. Q4 5. Q2 6. Q3 7. Q3 8. Aug(Chinese Version) /Q3(English) 9. Q3

		10. ISO 27001 Certification Audit (Annual Review)	10. Q3
		11. Annual Report on the Implementation of Sustainable Development Initiatives	11. Q4
		12. Annual Report on the Implementation of Ethical Corporate Management Practices	12. Q4

It has been reported to the company's board of directors on 2025.12.11 about the company's "implementation of promoting sustainable development".

Note 6.

Item \ Year	Green House Emission		
	2022	2023	2024
Scope1 (Tons CO2e/Year)	112.6000	57.6034	122.0818
Scope2 (Tons CO2e/Year)	427.7000	365.9762	700.4922
Scope3 (Tons CO2e/Year)	-	342.6696	639.9827
Total annual emissions (Tons CO2e/Year) (Scope1+Scope2+Scope3)	540.300	766.249	1,462.557
Standalone revenue (NTD Thousand)	2,715	2,384	2,431
Greenhouse gas emission intensity (Tons/NTD Million)	0.199	0.321	0.602

In order to follow the promotion of energy conservation and carbon reduction policies, the company has implemented a number of energy conservation and carbon reduction measures. We also refer to relevant regulations and develop specific improvement goals based on actual conditions. Please refer to our company's website <https://www.ablerex.com.tw/esg/3.6.2.pdf>

- (1). Since 2016, the Company has conducted greenhouse gas (GHG) inventories for its Taipei office and Pingtung plant in accordance with the ISO 14064-1 methodology. In 2024, a comprehensive GHG inventory covering Categories 1 through 6 was carried out for the Taipei Headquarters and Pingtung Plant II. The major identified sources of greenhouse gas emissions include electricity consumption, transportation vehicles (diesel), refrigeration equipment (refrigerants), employee business travel, and logistics and freight transportation.

In 2024, the Company's greenhouse gas emission intensity (Scopes 1, 2, and 3) was 0.602, representing an increase compared to the 2023 emission intensity of 0.321. This increase is primarily attributable to the expansion of the inventory boundary in 2024 to include all seven operating sites across Taiwan, whereas the 2023 inventory covered only the Taipei Headquarters and Pingtung Plant II. As a result, the two years are not directly comparable on a like-for-like basis.

Electricity/Oil consumption in the last 3 years:

Year	Electricity consumption (GJ)	Diesel consumption (GJ)	Summation
2022	3,958.47(99.67%)	13.070(0.33%)	3,971.54
2023	3,684.52(94.90%)	198.15(5.10%)	3,882.67
2024	5,320.19(94.54%)	307.20(5.46%)	5,627.39

Note: 1. Unit GJ; 1KWH=0.0036GJ

2. No renewable energy used in 2023

- (2) Water consumption in the last 3 years:

water type	Standards/methodologies/assumptions	Consumption		
		2022	2023	2024
Municipal water supply (tap water)	water bill (Thousand liters)	5,869	5,676	6,825
Total water consumption (thousand liters)		5,868	5,676	6,825
Total number of employees (person)		330	344	347
water intensity (thousand liters/person)		17.785	16.500	19.669

Note: During 2022–2023, the greenhouse gas inventory covered the Taipei office and the Pingtung plant. In 2024, the inventory scope was expanded to include all seven operating sites across Taiwan.

The company's product manufacturing is mainly assembly. The waste and sewage discharged in each operation site and factory area is mainly domestic sewage. All wastewater is discharged to the sewage sewer system in accordance with regulations. The water intensity in 2024 is 19.669 thousand liters per person, which is a 19.2% increase than 16.500 thousand liters per person in 2023. It is due to the inventory boundary in 2024 to include all seven operating sites across Taiwan, whereas the 2023 inventory covered only the Taipei Headquarters and Pingtung Plant II. As a result, the two years are not directly comparable on a like-for-like basis.

(3) Waste management

<List of Waste Types and Treatment Status in the last 3 Years>

waste code	Item	type	Treatment	Unit	2022	2023	2024
D-1801	General industrial waste	Household trash	Incineration	Ton	5.1700	5.2400	88.9945
E-0217	Hazardous business waste	Note 1	Physical handling	Ton	0.0900	0.1470	0.1000
E-0221	Hazardous business waste	Note 2	Physical handling	Ton	0.1100	0.0630	0.1200
Total business waste				Ton	5.3700	5.4500	91.8745
Standalone Revenue				million	2,715	2,384	2,431
Waste intensity				mt/ million	0.0020	0.0023	0.0378

The company's product manufacturing is mainly assembly and the waste areas in each operation site and factory area are divided into two categories: general waste and industrial waste. Among them, general industrial waste is entrusted to local qualified clearing and transport operators to transport to the government-designated incineration plant or landfill field. The waste intensity in 2024 is about 0.0378 metric tons of waste per million NTD in revenue, which is higher than the 0.0023 metric ton of waste per million NTD in revenue in 2023. This is due to the inventory boundary in 2024 to include all seven operating sites across Taiwan, whereas the 2023 inventory covered only the Taipei Headquarters and Pingtung Plant II. As a result, the two years are not directly comparable on a like-for-like basis.