

Education and Training

Ablerex Electronics Co., Ltd. is committed to sustainable corporate development and social responsibility. In addition to focusing on business improvement and technological advancements, the company also places importance on corporate governance, customer and shareholder satisfaction, and fulfilling its social responsibilities. To ensure that colleagues keep up with the times, the company provides education and training on professional knowledge as well as environmental, social, and corporate governance issues. It also disseminates relevant information such as laws and regulations.

New Employee Training

For new employees, the company arranges comprehensive training that covers various aspects. This includes an introduction to the company profile, business philosophy, quality policy, work rules, ethical code of conduct, data protection, employee health and safety, integrity management, corporate social responsibility, supplier social responsibility, human rights policy, internal information handling, and more. The training aims to familiarize new employees with the company's culture, vision, work environment, and regulations. The relevant information is available on the company website and internal employee systems for easy access.

On-the-Job Professional Training

Once employees join the company, they receive guidance and knowledge sharing from experienced personnel. Periodic professional skills education and training are also provided to internal staff. Annual fire drill training is conducted in compliance with labor safety regulations. Department heads can assign employees to participate in external professional training based on work requirements, enabling them to enhance their knowledge and skills, improve work efficiency and quality, and align their learning and growth with the company's development goals. Employees can also pursue further external professional training based on their positions or areas of specialization by submitting requests according to their needs.

The company will appoint accountants on March 13 and August 5, 2024 to conduct legal update promotions for current directors and managers. The content of the promotion includes updates to securities laws and regulations, interpretations of securities laws and regulations, 2024 corporate governance evaluation indicators, reminders of corporate governance implementation matters in 2025, etc., as well as the competent authorities' promotion of sustainable development policy mechanisms, and expects companies to pay attention to environment, society and governance. Related issues to improve the disclosure quality of corporate-related operational resilience and sustainability information.

Additionally, information was provided on short-term trading attribution rights, corporate governance codes of practice, integrity management codes, major information processing and insider trading management measures, stock operation management measures, board of directors rules, board of directors operation and management practices, codes of ethical conduct for directors and managers, codes of practice for corporate social responsibility,

insider trading and equity-related laws for OTC-listed companies, reporting of changes in insider shareholdings in violation of the Securities and Exchange Act, and regulations and precautions related to environmental, social, and corporate governance laws. These resources are available on the company's website for online reference.

for directors, managers and employees in 2024 is as follows:

Directors' training in 2024

Title	Name	Year of Training	Organization	Training	Hours	Qualified "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/ TPEX Listed Companies"
Director	Wen Hsu	2024	Taiwan Corporate Governance Association	Board of Directors Information Security Governance Oversight Strategy	3	yes
Director	Wen Hsu	2024	Securities Business Association of the Republic of China	The structure and value of corporate sustainability reports	3	yes
Director	Y.A. Chen	2024	Securities Business Association of the Republic of China	Big data credit risk management application	3	yes
Director	Y.A. Chen	2024	Securities Business Association of the Republic of China	Development of trends related to ESG net-zero transformation at home and abroad and corporate response strategies	3	yes
Director	L.Y. Pan	2024	Securities and Futures Market Development Foundation	2024 Insider Trading Prevention Promotion Conference	3	yes
Director	L.Y. Pan	2024	Securities and Futures Market Development Foundation	2024 Legal Compliance Briefing Meeting on Insider Equity Transactions	3	yes
Director	S.G. Wang	2024	Taiwan Corporate Governance Association	In the AI era, companies grow and think innovatively	3	yes
Director	S.G. Wang	2024	Securities Business Association of the Republic of China	Sustainable Development Strategy and Planning	3	yes
Director	J.K. Sung	2024	TPMA, Taiwan Project Management Association	Financial Statement Analysis and Financial Accounting Trends	3	yes
Director	J.K. Sung	2024	Taiwan Investor Relations Institute	Practical analysis of the new version of corporate governance and board performance evaluation in 2024	3	yes
Director	J.H. Ho	2024	Taiwan Corporate Governance Association	ESG-related legal issues that boards should consider	3	yes

Title	Name	Year of Training	Organization	Training	Hours	Qualified "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/ TPEX Listed Companies"
Director	J.H. Ho	2024	Taiwan Corporate Governance Association	Performance evaluation practices related to corporate ESG sustainability and risk management	3	yes
Independent Director	Y.J. Ding	2024	Taiwan Corporate Governance Association	Risks and opportunities for business operations caused by climate change and energy policy trends	3	yes
Independent Director	Y.J. Ding	2024	Taipei Financial Research and Development Foundation	Digital fraud and digital financial crime detection and prevention	3	yes
Independent Director	Y.L. Su	2024	Taiwan Corporate Governance Association	Renewable energy certificate system and green electricity trading analysis	3	yes
Independent Director	Y.L. Su	2024	Taiwan Corporate Governance Association	In the AI era, companies grow and think innovatively	3	yes
Independent Director	J.C. Hsieh	2024	Securities Business Association of the Republic of China	Audit Committee Operational Practices	3	yes
Independent Director	J.C. Hsieh	2024	Securities Business Association of the Republic of China	Challenges and opportunities of sustainable development path and introduction to greenhouse gas inventory	3	yes

The situation of insider training in 2024 (including corporate governance supervisor, financial accounting supervisor, and auditor) is as follows:

Job Title	Name	Year	Organizer	Course	Hours
Chairman	Wen Hsu	2024	Taiwan Corporate Governance Association	Board of Directors Information Security Governance Oversight Strategy	3
Chairman	Wen Hsu	2024	Securities Business Association of the Republic of China	The structure and value of corporate sustainability reports	3
Vice Chairman	Y.A. Chen	2024	Securities Business Association of the Republic of China	Big data credit risk management application	3
Vice Chairman	Y.A. Chen	2024	Securities Business Association of the Republic of China	Development of trends related to ESG net-zero transformation at home and abroad and corporate response strategies	3
V.P.	J.K. Sung	2024	TPMA, Taiwan Project Management Association	Financial Statement Analysis and Financial Accounting Trends	3
V.P.	J.K. Sung	2024	Taiwan Investor Relations Institute	Practical analysis of the new version of corporate governance and board performance evaluation in 2024	3
Corporate Governance Officer	Damon Chao	2024	Securities and Futures Market Development Foundation of the Republic of China	Challenges and responsibilities of the board of directors under corporate governance evaluation indicators and sustainable action plans	3
Corporate Governance Officer	Damon Chao	2024	Securities and Futures Market Development Foundation of the Republic of China	Challenges and opportunities of sustainable development path and introduction to GHG inventory	3
Corporate Governance Officer	Damon Chao	2024	Securities and Futures Market Development Foundation of the Republic of China	How directors and supervisors supervise the company to establish and promote a sound risk management system	3
Corporate Governance Officer	Damon Chao	2024	Securities and Futures Market Development Foundation of the Republic of China	Corporate governance trends and sustainable development of companies	3
Audit Manager	Y.T. Teng	2024	Internal Audit Association of the Republic of China	Interpretation of financial analysis indicators and prevention of operational risks	6
Audit Manager	Y.T. Teng	2024	Internal Audit Association of the Republic of China	Things to note and practical analysis on "Shareholders' Meeting" and "Company Law"	6
Audit	Y.T. Teng	2024	Internal Audit Association of the Republic of	ChatGPT control skills that internal audit must learn	6

Job Title	Name	Year	Organizer	Course	Hours
Manager			China		
Accounting Deputy Manager	M.H. Liao	2024	Accounting Research and Development Foundation of the Republic of China	International "anti-corruption" trends and legal responsibilities and case analysis of "commercial bribery"	3
Accounting Deputy Manager	M.H. Liao	2024	Accounting Research and Development Foundation of the Republic of China	Discussion on the application of IFRS sustainable disclosure standards and internal control management practices	3
Accounting Deputy Manager	M.H. Liao	2024	Accounting Research and Development Foundation of the Republic of China	Q&A on the latest accounting laws and standards and analysis of common deficiencies in financial reports	3
Accounting Deputy Manager	M.H. Liao	2024	Accounting Research and Development Foundation of the Republic of China	Analysis of concepts and related practical issues of the "Confidence in Greenhouse Gas Statements" standard (ISAE/TWSAE3410)	3

Internal education and training (2023/1/1~2023/12/28)

Item	Date	Class Attendance	Total Hours
Education and training for employees	3/29	7	28
Education and training for employees	6/28	12	48
Education and training for employees	9/27	13	52
Education and training for employees	12/27	4	16
total		36	144