About This Report

Editorial Explanation (GRI 2-2、2-5)

ACME Electronics Corporation (ACME) formally established its Corporate Social Responsibility Committee in 2015, with the support of the USI Group and the Company's senior management. In the same year, ACME began publishing its Corporate Social Responsibility Reports. The committee was subsequently renamed the Sustainable Development Committee (ESG) Committee. Since its establishment, ACME has remained committed to formulating and advancing various social responsibility initiatives, aligning its efforts with the United Nations Sustainable Development Goals (SDGs).

From the publication of the 2014 Corporate Social Responsibility Report to renaming it the Sustainability Report (ESG Report) in 2020, this is our twelfth report. We hope to continue responding to issues of concern to stakeholders through the publication of the sustainability report, allowing stakeholders to understand our efforts in sustainable operations.

Report Scope and Boundaries (GRI 2-2、2-3、2-4)

The disclosure scope of this report is consistent with the consolidated financial statements of ACME Electronics Corporation, covering the headquarters, Taoyuan plant, and subsidiaries (Guangzhou plant, Kunshan plant, and Malaysia plant).

Where certain environmental and social statistical indicators do not fully cover specific overseas subsidiaries due to differences in operational models, these instances have been clearly denoted in the respective chapters and data tables.

The disclosure period is from January 1, 2025, to December 31, 2025. The report presents the Company's management and performance in Environmental, Social, and Governance (ESG) aspects. The financial information is consistent with the CPA-audited financial report data. Some statistical data are cited from the annual report, government agencies, and related public websites. Unless otherwise specified, the currency used is the New Taiwan Dollar (NTD).

Reporting Framework

The content of this report is compiled in accordance with the Global Reporting Initiative (GRI) Universal Standards 2021, the Sustainability Accounting Standards Board (SASB), and the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies. It also references the Task Force on Climate-related Financial Disclosures (TCFD) framework and the United Nations Global Compact (UNGC) to formulate the report content, and responds to The Sustainable Development Goals (SDGs) by setting goals and action plans.

Explanation of Information Restatement

During the preparation of the 2025 Sustainability Report, the Company re-examined historical data and discovered data misplacements in the "Energy Management Statistical Table" and "Greenhouse Gas Management Statistical Table" of the 2024 report. The information has been restated in this year's report in accordance with GRI 2-4.

Restatement Reason 1:
Due to manual processing errors in the data compilation process, the data for the Kunshan Plant and Guangzhou Plant in 2023 and 2024 were misplaced.

Restatement Reason 2:
Due to manual processing errors in the data compilation process, errors occurred in the [Scope 1, Scope 2, and Production Volume] data of the Guangzhou Plant in 2023.

Impact Scope: Corrected the individual data of the Kunshan Plant and Guangzhou Plant; the overall aggregated data of the Company remains unchanged.

Corrective Action: The Company has strengthened the data review mechanism and incorporated a cross-comparison process for data from all plants into the procedures to prevent such incidents from happening again.

Internal Review and External Assurance (GRI 2-3、2-5)

Data and information disclosed in this report were provided by the three task forces under the ESG Committee, each responsible for its respective business functions. The project secretary of the ESG Committee compiled and prepared the initial draft, which was then reviewed and revised by committee members and task force representatives based on their areas of responsibility. The draft was subsequently reviewed by the Group's Division of Equipment Preventive Maintenance and Environmental Risk Control, and submitted to the President and Chairman for approval through internal procedures. The final report was approved by the ESG Committee and the Board of Directors in August and subsequently published.

This report complies with the GRI Universal Standards. Deloitte Taiwan serves as the independent third-party assurance provider, reviewing compliance with the GRI Universal Standards and executing limited assurance engagements on 5 ESG indicators in accordance with Assurance Standard 3000, issuing a limited assurance report.

Publication Time (GRI 2-3)

The Sustainability Report is published annually, and this report is the twelfth edition.

Previous Publication Date	Previous Publication Date August 2025
Current Publication Date	Current Publication Date August 2026
Next Scheduled Publication Date	Next Scheduled Publication Date August 2027

Report Download

To support environmental protection and promote paperless operations, you can download the electronic version of the report via the "Corporate Sustainability" section on our Company website.

Company Website	https://www.acme-ferrite.com.tw/
Corporate Sustainability Section URL	https://www.usig.com/ACMECSR/Index.aspx

Contact Us (GRI 2-3)

If you have any feedback or suggestions regarding the content of this report, please feel free to contact us through the following channels.

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