5 Appendix

5.1 GRI Standards Content Index Table

Statement of Use	Acme Electronics Corporation (ACME) has reported the information cited in this GRI content index for the period from January 1, 2025, to December 31, 2025, with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

2021GRI 2: General Disclosures 2021					
Category			Disclosure Item	Page	Notes
The organization and its reporting practices	2-1	Organizational details	1.2.1 ACME Profile	12	
	2-2	Entities included in the organization's sustainability reporting	About this Report 1.2.3 Profile of Affiliates	14	
	2-3	Reporting period, frequency and contact point	About this Report	03	
	2-4	Restatements of information	About this Report	03	Restatements of information for 2023 and 2024
	2-5	External assurance	About this Report 5.3 External Assurance Statement	129	
Activities and workers	2-6	Activities, value chain and other business relationships	1.2.2 Our Value Chain 2.4.2 Supply Chain Management	12 51	No significant changes
	2-7	Employees	4.1 Talent Attraction and Retention	87	
	2-8	Workers who are not employees	4.3 Occupational Safety and Health	107	
Governance	2-9	Governance structure and composition	2.2.1 Governance Structure 2.2.2 Composition and Operation of the Board of Directors	32 33-37	
	2-10	Nomination and selection of the highest governance body	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-11	Chair of the highest governance body	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-13	Delegation of responsibility for managing impacts	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-14	Role of the highest governance body in sustainability reporting	1.1.2 Sustainable Development Committee	9	
	2-15	Conflicts of interest	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-16	Communication of critical concerns	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-17	Collective knowledge of the highest governance body	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-18	Evaluation of the performance of the highest governance body	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-19	Remuneration policies	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-20	Process to determine remuneration	2.2.2 Composition and Operation of the Board of Directors	33-37	
	2-21	Annual total compensation ratio	2.2.2 Composition and Operation of the Board of Directors	33-37	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	Message from Management 1.1.1 Sustainability Vision and Business Strategy	7-8	
	2-23	Policy commitments	1.1.1 Sustainability Vision and Business Strategy 3.2.1 Climate Change 4.1 Talent Attraction and Retention	7-8 67 87	
	2-24	Embedding policy commitments	1.5 The United Nations Sustainable Development Goals (SDGs) 3.2.1 Climate Change 4.1 Talent Attraction and Retention	26 67 87	
	2-25	Processes to remediate negative impacts	2.2.3 Risk Management and Internal Control	38-42	
	2-26	Mechanisms for seeking advice and raising concerns	1.3 Stakeholder Engagement 2.2.3 Risk Management and Internal Control	15-18 38-42	
	2-27	Compliance with laws and regulations	2.2.3 Risk Management and Internal Control	38-42	
	2-28	Membership associations	2.5 Customer Service and Product Quality	53-57	
Stakeholder engagement	2-29	Approach to stakeholder engagement	1.3 Stakeholder Engagement	15-18	
	2-30	Collective bargaining agreements	4.1 Talent Attraction and Retention	87	Because the company maintains good communication with employees continuously through the union and labor-management meetings, no special collective bargaining agreement has been formulated between both parties.
Management Policy	3-1	Process to determine material topics	1.4.1 Identify Material Issues	19-22	
	3-2	List of material topics	1.4.1 Identify Material Issues 1.4.2 Impact Boundaries of Material Issues 1.4.3 Management Policy for Material Issues	19-25	
	3-3	Management of material topics	1.4.3 Management Policy for Material Issues	24-25	

Topic-Specific Standards Disclosures						
Material Topic	Management Policy and Disclosure Item			Report Chapter	Page	Notes
Category: Governance						
Economic Performance	GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2.1 Economic Performance	29-31	
		201-2	Financial implications and other risks and opportunities due to climate change	3.2.1 Climate Change	67-72	
		201-3	Defined benefit plan obligations and other retirement plans	4.1 Talent Attraction and Retention	100	
		201-4	Financial assistance received from government	2.1 Economic Performance	31	
Category: Environment						
Materials Management	GRI 301: Materials 2016	301-1	Materials used by weight or volume	3.1.1 Raw Material Input and Circulation	61-62	
		301-2	Recycled input materials used	3.1.1 Raw Material Input and Circulation	61-62	
Materials Management	GRI 301: Materials 2016	301-3	Reclaimed products and their packaging materials	3.1.1 Raw Material Input and Circulation	62	
Climate Change and Energy Management	GRI 302: Energy 2016	302-1	Energy consumption within the organization	3.2.2 Energy Management	77-79	
		302-2	Energy consumption within the organization	Unable to obtain energy consumption information outside of the organization	-	Information unavailable/ incomplete
		302-3	Energy intensity	3.2.2 Energy Management	77-79	
		302-4	Reduction of energy consumption	3.2.2 Energy Management	77-79	
		302-5	Reductions in energy requirements of products and services	The company's products are raw materials for electronic components, and there is no direct relationship with the energy consumption status of downstream customers' products.		Not applicable
Climate Change and Energy Management	GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.2.3 Greenhouse Gas Management	80	
		305-2	Energy indirect (Scope 2) GHG emissions	3.2.3 Greenhouse Gas Management	80	
		305-3	Other indirect (Scope 3) GHG emissions	3.2.3 Greenhouse Gas Management	80	
		305-4	GHG emissions intensity	3.2.3 Greenhouse Gas Management	80	
Climate Change and Energy Management	GRI 305: Emissions 2016	305-5	Reduction of GHG emissions	3.2.3 Greenhouse Gas Management 3.2.4 Implementing Energy Conservation and Carbon Reduction	80	
Air Pollution Control	GRI 305: Emissions 2016	305-6	Emissions of ozone-depleting substances (ODS)	No emissions of ozone-depleting substances	-	Not applicable
		305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.3 Air Pollution Control and Management	83-85	
Materials Management	GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	3.1.3 Waste Reduction and Reuse	64	
Materials Management	GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	3.1.3 Waste Reduction and Reuse	64	
		306-3	Waste generated	3.1.3 Waste Reduction and Reuse	64	
		306-4	Waste diverted from disposal	3.1.3 Waste Reduction and Reuse	64	
		306-5	Waste directed to disposal	3.1.3 Waste Reduction and Reuse	64	
Sustainable Supply Chain Management	GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	2.4.2 Supply Chain Management	51	
		308-2	Negative environmental impacts in the supply chain and actions taken	-		Information unavailable/ incomplete
Category: Society						
Talent Attraction and Retention	GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4.1 Talent Attraction and Retention	90-92	
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1 Talent Attraction and Retention	96-98	
		401-3	Parental leave	4.1 Talent Attraction and Retention	99	

Topic-Specific Standards Disclosures

Material Topic	Management Policy and Disclosure Item			Report Chapter	Page	Notes
Talent Attraction and Retention	GRI 401: Employment 2016	405-1	Diversity of governance bodies and employees	2.2.2 Composition and Operation of the Board of Directors 4.1 Talent Attraction and Retention	32 99	
		405-2	Ratio of basic salary and remuneration of women to men	4.1 Talent Attraction and Retention	94	
	GRI 403：Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.3 Occupational Safety and Health	108	
		403-2	Hazard identification, risk assessment, and incident investigation	4.3 Occupational Safety and Health	108	
		403-3	Occupational health services	4.3 Occupational Safety and Health	109-112	
Occupational Safety and Health	GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	4.3 Occupational Safety and Health	113	
		403-5	Worker training on occupational health and safety	4.3 Occupational Safety and Health	118	
		403-6	Promotion of worker health	4.3 Occupational Safety and Health	109-112	
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3 Occupational Safety and Health	113	
		403-8	Workers covered by an occupational health and safety management system	4.3 Occupational Safety and Health	108	
		403-9	Work-related injuries	4.3 Occupational Safety and Health	113	
		403-10	Work-related ill health	4.3 Occupational Safety and Health	113	

Topic-Specific Standards Disclosures

Material Topic	Management Policy and Disclosure Item			Report Chapter	Page	Notes
Talent Cultivation and Development	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.2 Talent Cultivation and Development	103-105	
		404-2	Programs for upgrading employee skills and transition assistance programs	4.2 Talent Cultivation and Development	103	
		404-3	Percentage of employees receiving regular performance and career development reviews	4.2 Talent Cultivation and Development	106	
Sustainable Supply Chain Management	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	2.4.2 Supply Chain Management	51-52	
		414-2	Negative social impacts in the supply chain and actions taken	-	-	Information unavailable/ incomplete

Custom Material Topic Disclosures

Material Topic	Management Policy and Disclosure Item			Report Chapter	Page	Notes
Technology R&D	ACME 201: Innovation and R&D 2023	ACME 201-1	Products and Innovation R&D	2.3 Products and Innovation R&D	46-48	
Product Quality	ACME 202: Product Quality 2023	ACME 202-1	Quality management of produced products	2.5 Customer Service and Product Quality	56-57	
Customer Relationship Management	ACME 203: Customer Relationship Management 2023	ACME 203-1	Customer relationship management	2.5 Customer Service and Product Quality	53-55	

5.2 SASB Sustainability Disclosure Topics and Metrics

Topic	Metric	Category	Unit of Measure	Code	2025 Performance
Energy Management	(1) Total energy consumed (2) Percentage of grid electricity (3) Percentage of regeneration	Quantitative	(1)GJ (2)% (3)%	RT-EE-130a.1	3.2.2 Energy Management (1) 457,470.48 GJ (2) 80.55% (3) 15.80%
Hazardous Waste Management	(1) Amount of hazardous waste generated (2) Percentage recycled	Quantitative	(1) Metric tons (t) (2)%	RT-EE-150a.1	3.1.3 Waste Reduction & Reuse 146.25 metric tons, 85.73%
	(1) Number of reportable spills (2) Total weight (3) Total recovery	Quantitative	Number Kilograms (kg)	RT-EE-150a.2	No waste spill incident.
Product Safety	(1) Number of recalls issued (2) Total units recalled	Quantitative	Number NTD	RT-EE-250a.1	No product recall incident.
	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative		RT-EE-250a.2	No product safety lawsuit incident.
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage of revenue (%)	RT-EE-410a.1	The Company formulated environmental related substances policies and management regulations in accordance with IEC 62474.
	Percentage of eligible products by revenue certified to energy efficiency standards	Quantitative	Percentage of revenue (%)	RT-EE-410a.2	Not applicable to the Company's products.
	Revenue from products associated with renewable energy and energy efficiency	Quantitative	NTD	RT-EE-410a.3	The Company's silicon carbide products are energy-saving related products, and the revenue of this product in 2025 was NT$416,171 thousand.
Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion & Analysis	Not applicable	RT-EE-440a.1	2.4.1 Procurement Strategy
Business Ethics	Description of policies and practices for prevention of (1) corruption and bribery and (2) anti-competitive behavior	Discussion & Analysis	Not applicable	RT-EE-510a.1	2.2.3 Risk Management and Internal Control
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantitative	NTD	RT-EE-510a.2	No related incidents and losses.
	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	NTD	RT-EE-510a.3	No related incidents and losses.
Activity Metrics	Number of units produced, by product category	Quantitative	Number	RT-EE-000.A	1.2.1 ACMC Profile Magnetic Powder: 1,000 metric tons Magnetic Core: 1,450 metric tons Silicon Carbide Powder: 25 metric tons
	Number of employees	Quantitative	Number	RT-EE-000.B	4.1 Talent Attraction and Retention 1,850 persons

5.3 Independent Assurance Statement

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

ACME Electronics Corporation

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of ACME Electronics Corporation ("the Company") for the year ended December 31, 2025.

Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI) and SASB Standards published by the Sustainability Accounting Standards Board (SASB), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.

- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Chang, Cheng-Hsiu.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 4, 2026

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

APPENDIX

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Disclosures
1.	Taoyuan Plant, Kunshan Plant, Guangzhou Plant, and Malaysia Plant: In 2025, the total energy consumption was 457,470.48 GJ, percentage of energy consumption from grid was 80.55%, percentage of renewable energy use was 15.80%, and energy generated in-house was 21,205.53 GJ.	3.2.2 Energy Management	Total energy consumption, percentage of energy consumption from grid, percentage of renewable energy use, and energy generated in-house	SASB RT-EE-130a.1 RT-CH-130a.1 Energy management
2.	Taoyuan Plant, Kunshan Plant, Guangzhou Plant, and Malaysia Plant: In 2025, total water withdrawn was 440.04 thousand m^3, and the percentage in regions with high or extremely high baseline water stress was 0%. Taoyuan Plant, Kunshan Plant, and Guangzhou Plant: In 2025, total water consumption was 169.95 thousand m^3, and the percentage in regions with high or extremely high baseline water stress was 0%.	3.1.2 Water Resources Management	Total water withdrawn, percentage in regions with high or extremely high baseline water stress, and total water consumption, percentage in regions with high or extremely high baseline water stress.	SASB RT-CH-140a.1 Water management
3.	Taoyuan Plant, Kunshan Plant, Guangzhou Plant, and Malaysia Plant: In 2025, total hazardous waste generated was 146.25 MT, and percentage recycled was 85.73%.	3.1.3 Waste Reduction and Recycling	Total hazardous waste generated, and percentage recycled	SASB RT-EE-150a.1 RT-CH-150a.1 Hazardous waste management
4.	Taoyuan Plant, Kunshan Plant, Guangzhou Plant, and Malaysia Plant: In 2025, total recordable incident rate (TRIR) was 11%, and fatality rate for direct employees and contract employees was 0%.	4.3 Occupational Safety and Health	Total recordable incident rate (TRIR) and fatality rate for direct employees and contract employees	SASB RT-CH-320a.1 Occupational health and safety
5.	Taoyuan Plant: In 2025, air emissions of the following pollutants, nitrogen oxides (NOx) excluding nitrous oxide (N_2O) 2.28 MT, volatile organic compounds (VOCs) 3.91 MT, sulfur oxides (SOx) and hazardous air pollutants (HAPs) were both 0 MT. Guangzhou Plant: In 2025, air emissions of the following pollutants, volatile organic compounds (VOCs) 2.91 MT, nitrogen oxides (NOx) excluding nitrous oxide (N_2O), sulfur oxides (SOx) and hazardous air pollutants (HAPs) were both 0 MT.	3.3 Air Pollution Control and Management	Nitrogen oxides (NOx) excluding nitrous oxide (N_2O), sulfur oxides (SOx), volatile organic compounds (VOCs) and hazardous air pollutants (HAPs).	SASB RT-CH-120a.1 Air quality

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5.4 Sustainability Disclosure Indicators - Electronic Parts and Components Industry

No.	Metric	Metric Type	2025 Disclosure Status	Unit	Corresponding Section & Page
1	Total energy consumption, percentage of grid electricity, and renewable energy use rate	Quantitative	(1) 457,470.48 GJ (2) 80.55% (3) 15.80%	Gigajoules (GJ), (%)	3.2.2 Energy Management.
2	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 440.04 thousand cubic meters (m^3); Total water consumption: 169.95 thousand cubic meters m^3)	Thousand cubic meters (m^3)	3.1.2 Water Resources Management.
3	Weight of hazardous waste generated and recycling percentage	Quantitative	146.25 metric tons, 85.73%	Metric tons, (%)	3.1.3 Waste Reduction & Reuse.
4	Description of work-related injury categories, number of cases, and rates	Quantitative	Work-related injury categories in Guangzhou Plant and Malaysia Plant: laceration and fracture, with 2 persons and 1 person respectively, and rates of 0.15 and 0.17 respectively; Taoyuan Plant and Kunshan Plant had no such incidents; the consolidated occupational injury and illness rate for this year is 11%	Quantity, Rate (%)	4.3 Occupational Safety and Health.
5	Product life cycle management disclosures: including the weight of end-of-life products and e-waste, and recycling percentage	Quantitative	Not applicable to the Company's products.	Tons, (%)	-
6	Description of risk management associated with the use of critical materials	Qualitative Description	• Source diversification: There are 2 or more suppliers for each of the main raw materials, including iron oxide, manganese oxide, and zinc oxide. • Geographical diversification: Suppliers of the same raw material items are located in different countries. • Procurement strategy: Regularly analyze market dynamics and establish safety stock based on supplier locations, manufacturing processes, and other factors. • Friendly exchanges: Arrange regular and irregular technical exchanges and friendly visits with suppliers to strengthen bilateral cooperation.	Not applicable	2.4.1 Procurement Strategy.
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	0	NTD	No related incidents and losses.
8	Main product output by product category	Quantitative	• Magnetic powder: 1,000 metric tons; • Magnetic core: 1,450 metric tons	Tons	1.2.1 ACME Profile

5.5 Execution Statusof Climate-related Information

No.	Item	Implementation Status
1	Describe the board of directors and management's oversight and governance of climate-related risks and opportunities	3.2.1 Climate Change / Climate Change Management Framework
2	Describe how identified climate risks and opportunities affect the enterprise's business, strategy, and finance (short, medium, long term)	3.2.1 Climate Change / Sustainability and Climate-Related Risks and Opportunities Reasonably Expected to Have an Impact
3	Describe the financial impacts of extreme climate events and transition actions.	3.2.1 Climate Change / Strategic Decisions and Financial Impacts of Sustainability and Climate-Related Risks and Opportunities
4	Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system	3.2.1 Climate Change / Climate Change Management Framework
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used	3.2.1 Climate Change / Identification of Climate Risks and Opportunities
6	If there is a transition plan for managing climate-related risks, describe the content of the plan and the metrics and targets used to identify and manage physical risks and transition risks	3.2.1 Climate Change / Climate Change Risk Management 3.2 Climate Change and Energy Management / Energy Conservation and Carbon Reduction Targets and Effectiveness
7	If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	3.2.1 Climate Change / Group Promotes Internal Carbon Pricing
8	If climate-related targets are set, describe the activities covered, GHG emission scopes, planned timeframe, and annual progress achieved; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the related targets, describe the source and quantity of the carbon offset credits or the number of RECs.	3.2.1 Climate Change / Climate Change Risk Management 3.2 Climate Change and Energy Management / Energy Conservation and Carbon Reduction Targets and Effectiveness
9	Greenhouse gas inventory and assurance status.	3.2.3 Greenhouse Gas Management / Greenhouse Gas Management

Greenhouse Gas Inventory Information

1. The parent company as an individual entity shall initiate greenhouse gas inventory from 2026.
2. Subsidiaries included in the consolidated financial reports shall initiate greenhouse gas inventory from 2027.

The parent company as an individual entity has completed greenhouse gas inventory in accordance with the ISO 14064-1:2018 standard published by the International Organization for Standardization (ISO) since 2021 to monitor greenhouse gas emission status;the Company as an individual entity and its consolidated financial report subsidiaries have conducted regular annual inventories since 2024. Greenhouse gas inventory data for the most recent two fiscal years are based on the operational control approach, aggregating greenhouse gas emissions of the Company and all subsidiaries included in the consolidated financial reports, as described below:

Year	FY 2024 (113)		FY 2025 (114)	
The Company	**Emissions (CO_2e)**	**Intensity(t CO_2e /NTD Million Revenue)**	**Emissions (CO_2e)**	**Intensity(t CO_2e /NTD Million Revenue)**
Scope 1 (Direct GHG Emissions)	3,708.6867		2,963.2146	
Scope 2 (Indirect GHG Emissions)	7,902.2920		6,812.9872	
Subtotal	11,610.9787		9,776.202	
Consolidated Subsidiaries	**Emissions (CO_2e)**	**Intensity(t CO_2e /NTD Million Revenue)**	**Emissions (CO_2e)**	**Intensity(t CO_2e /NTD Million Revenue)**
Scope 1 (Direct GHG Emissions)	1,279.3494		1,237.2068	
Scope 2 (Indirect GHG Emissions)	43,469.4990		37,747.9783	
Subtotal	44,748.8484		38,985.1851	
Total	56,359.8271	18.6792	48,761.3869	15.8886

* Note:
1. Greenhouse gas inventory calculations for FY 2024 (113) adopted the ISO 14064-1:2018 standard; inventory calculations for FY 2025 adopted The Greenhouse Gas Protocol:2004.
2. In FY 2025 , if the carbon emissions of an inventory site account for less than 5% of the total emissions and there are no significant operational changes, the first-year (2023) emission data will be used for calculations.
3. The Guangzhou plant completed the procurement of 6,000 kWh of Renewable Energy Certificates (RECs) in November 2025 and finalized their retirement in March 2026. This timing difference resulted in a -7.1% variance between the self-inventoried data in the annual report and the assured data.

Greenhouse Gas Assurance Information

1. The parent company as an individual entity shall initiate greenhouse gas assurance from 2028.
2. Subsidiaries included in the consolidated financial reports shall initiate greenhouse gas assurance from 2029.

The greenhouse gas assurance status of the Company and its consolidated financial report subsidiaries for the most recent two fiscal years is described below, and obtained a third-party assurance report.

Scope of Assurance		FY 2024 Emissions (tons/CO_2e)	FY 2025 Emissions (tons/CO_2e)
The Company	(Scope 1) Direct GHG Emissions	3,708.6867	2,963.2146
	(Scope 2) Indirect GHG Emissions	7,902.2920	6,812.9872
	Total	11,610.9787	9,776.202
	Percentage of the aforementioned disclosed inventory data	100%	100%
All Subsidiaries Included in the Consolidated Financial Reports	(Scope 1) Direct GHG Emissions	1,279.3494	1,237.2068
	(Scope 2) Indirect GHG Emissions	43,469.4990	37,747.9783
	Total	44,748.8484	38,985.1851
	Percentage of the aforementioned disclosed inventory data	100%	100%
Assurance Institution		Ernst & Young	Ernst & Young
Description of Assurance Status		Limited assurance under Assurance Standard No. 3410	Limited assurance under Assurance Standard No. 3410
Assurance Opinion / Conclusion		Unmodified conclusion	Unmodified conclusion

5.6 Climate-related Risks and Opportunities Disclosure Index Table

To strengthen climate risk management and align with international standards, the company references the IFRS S2 framework to systematically identify and disclose climate-related risks and opportunities, and evaluates their potential impacts on operations, strategy, and finance.The core disclosure elements cover "Governance", "Strategy", "Risk Management", and "Metrics and Targets", using the company as the reporting entity scope. These are summarized in the appendix table to facilitate stakeholders' understanding of the company's management actions and impact levels in response to climate change.

Aspect	Disclosure Content Description	Chapter	Page
Governance	The role of the governance body in overseeing climate-related risks and opportunities	3.2.1 Climate Change / Climate Change Management Framework	67
	The role of management in governing climate-related risks and opportunities	3.2.1 Climate Change / Climate Change Management Framework	67
Strategy	Climate-related risks and opportunities reasonably expected to affect the entity's prospects	3.2.1 Climate Change / Sustainability and Climate-Related Risks and Opportunities Reasonably Expected to Have an Impact	69
	Information on the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	3.2.1 Climate Change / Sustainability and Climate-Related Risks and Opportunities Reasonably Expected to Have an Impact	69
	Information on the effects of climate-related risks and opportunities on the entity's strategy and decision-making	3.2.1 Climate Change / Strategic Decisions and Financial Impacts of Sustainability and Climate-Related Risks and Opportunities	71
	Effects of climate-related risks and opportunities on the entity's current and anticipated financial position, financial performance, and cash flows	3.2.1 Climate Change / Strategic Decisions and Financial Impacts of Sustainability and Climate-Related Risks and Opportunities	71
	Climate-related scenario analysis and assessment of climate resilience	3.2.1 Climate Change / Climate-related Risk Resilience Assessment	72
Risk Management	Processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities (including whether and how these processes are integrated into and affect the entity's overall risk management process)	3.2.1 Climate Change / Identification of Climate Risks and Opportunities	68
Metrics and Targets	Information relevant to cross-industry metric categories (climate-related metrics)	GHG emissions: 3.2.3 Greenhouse Gas Management / Greenhouse Gas Management Internal carbon pricing: 3.2.1 Climate Change / Group Promotes Internal Carbon Pricing Remuneration: 2.2 Corporate Governance / Remuneration Committee	80 74 36
	Information on industry-based metrics	5.2 SASB Electrical & Electronic Equipment Industry Index Table	128
	Disclosure of information on targets set for climate-related risks or opportunities (climate-related targets)	3.2 Climate Change and Energy Management / TCFD Climate Change Risk Management	67

5.7 Glossary of Terms

Specialized Term	Chinese/English Name
AIN	氮化鋁 Aluminum Nitride
CDP	碳揭露專案 Carbon Disclosure Project
CFSI	無衝突採購倡議組織 Conflict Free Sourcing Initiative
CIP	持續改善流程 Continuous Improvement Process
CMRT	衝突礦產調查表 Conflict Minerals Report Template
F.R.	失能傷害頻率 Frequency Rate of Disabling Injuries
Filter	濾波器 Filter
GHG	溫室氣體 Greenhouse Gas
GRI	全球報告倡議組織 Global Reporting Initiative
HSF	無有害物質 Hazardous Substances Free
IFRS	國際財務報導準則 International Financial Reporting Standards
Inductor	電感器 Inductor
MES	製造執行系統 Manufacturing Execution System
NNL	淨零損失 No Net Loss
NPI	淨正向影響 Net Positive Impact
OBC	車載充電器 On-Board Charger

Specialized Term	Chinese/English Name
ODR	職業病率 Occupational Diseases Rate
Passive Components	被動電子元件 Passive Components
RBA	責任商業聯盟行為準則 Responsible Business Alliance
REACH (SVHC)	歐盟化學品法規（高關注物質）Substances of Very High Concern
RoHS	有害物質限用指令 Restriction of Hazardous Substances Directive
S.R.	失能傷害嚴重率 Severity Rate of Disabling Injuries
SASB	永續會計準則委員會 Sustainability Accounting Standards Board
SDGs	聯合國永續發展目標 Sustainable Development Goals
SiC	碳化矽 Silicon Carbide
Six Sigma	六標準差 Six Sigma
TCFD	氣候相關財務揭露 Task Force on Climate-related Financial Disclosures
TNFD	自然相關財務揭露 Taskforce on Nature-related Financial Disclosure
TRIZ	萃智 Theory of Inventive Problem Solving
VOCs	揮發性有機物 Volatile Organic Compounds
XRF	X 射線螢光光譜分析 X-ray Fluorescence